Jefferson Academy
Board of Directors Meeting

Date: June 8, 2026
Time: 7:00 PM
Location: 290 N Flint St Kaysville, UT 84037

It is the desire and mission of this school to have every child be challenged, experience success and master basic skills, grow in academic ability and content knowledge, and develop an understanding and appreciation for our nation's heritage and founding principles.
Jefferson Academy will offer an academically challenging and content-rich history-centered curriculum that incorporates the study of American citizenship. Jefferson Academy will provide an environment in which every student has the opportunity to gain a strong foundation of knowledge in world and American history, classic literature, science, math and fine arts.

AGENDA

CALL TO ORDER

CONSENT ITEMS
- 05.01.2026 Board Meeting Minutes

CLOSED SESSION- to discuss the character, professional competence, or physical or mental health of an individual pursuant to Utah Code 52-4-205(1)(a).

REPORTS
- Policy Governance
  - Ends 1.1 Academic Accomplishment
  - Ends 1.5 Appreciation for Learning
  - Ends 1.6 Community Involvement
  - Ends 1.7 School Culture
  - Executive Limitations 2.1 Treatment of Student, Parents and Community
  - Executive Limitations 2.2 Treatment of Staff
  - Executive Limitations 2.3 Financial Planning/Budgeting
  - Executive Limitations 2.6 Asset Protection
  - Executive Limitations 2.7 Compensation and Benefits
  - Executive Limitations 2.8 Communication and Support to the Board
  - Executive Limitations 2.9 Ends Focus of Grants or Contract
  - 3.0 Global Board- Management Delegation
  - 4.0 Global Governance Process Policy
- Finance Report
  - Fraud Risk Assessment
  - Annual Commitment to Ethical Behavior

In compliance with the Americans with Disabilities Act, persons needing accommodations for this meeting should call 801-444-9378 to make appropriate arrangements. One or more board members may participate electronically or telephonically pursuant to UCA 52-4-207.

VOTING AND DISCUSSION ITEMS

- 2025/2026 Amended Budget
- 2026/2027 Proposed Budget
- Audit Engagement Letter
- 2026/2027 TSSA Plan
- SHiNE Policy
- Award RFP for Education Service Provider
- Director Employment Agreement
- Board Member Terms & Elected Offices
- Sex Education Committee (Maturation)

CALENDARING

- 2026/2027 Board Meeting Calendar

ADJOURN

In compliance with the Americans with Disabilities Act, persons needing accommodations for this meeting should call 801-444-9378 to make appropriate arrangements. One or more board members may participate electronically or telephonically pursuant to UCA 52-4-207.

Jefferson Academy

Budgets for Approval 6/8/2026

	Year Ending 6/30/2025	Year Ending 6/30/2026	**Year To Date 5/31/2026**	**Year Ending 6/30/2026**	**Year Ending 6/30/2027**
	2025 Actuals	2026 Approved	**Actuals**	**2026 Revised**	**2027 Preliminary**
Net Income					
Income					
Revenue From Local Sources	241,163	141,040	222,277	244,539	184,682
Revenue From State Sources	5,551,326	5,607,887	5,192,694	5,641,105	5,523,479
Revenue From Federal Source	258,721	194,663	81,941	192,244	192,000
Total Income	6,051,210	5,943,590	5,496,912	6,077,888	5,900,161
Expenses					
Instruction/Salaries	2,785,080	2,727,700	2,467,815	2,955,670	2,843,492
Employee Benefits	648,059	642,724	537,068	641,907	651,019
Purchased Prof & Tech Serv	548,155	621,237	467,098	573,679	506,280
Purchased Property Services	156,812	212,659	144,980	181,083	212,609
Other Purchased Services	131,668	132,643	123,989	135,053	310,641
Supplies & Materials	577,598	646,488	640,425	754,511	516,029
Property	90,602	35,750	30,309	30,309	35,750
Debt Services & Miscellaneous	665,448	667,405	556,777	666,971	667,555
Total Expenses	5,603,423	5,686,607	4,968,462	5,939,183	5,743,375
Total Net Income	447,787	256,984	528,450	138,705	156,786

Jefferson Academy

Budgets for Approval 6/8/2026

	Year Ending 6/30/2025	Year Ending 6/30/2026	Year To Date 4/30/2026	**Year Ending 6/30/2026**	**Year Ending 6/30/2027**
	2025 Actuals	2026 Approved	Actuals	**2026 Revised**	**2027 Preliminary**
Net Income					
Income					
Revenue From Local Sources	241,163	141,040	223,102	**250,412**	184,682
Revenue From State Sources	5,551,326	5,607,887	4,670,318	**5,635,221**	5,513,479
Revenue From Federal Source	**258,721**	194,663	60,621	191,454	182,000
Total Income	6,051,210	5,943,590	4,954,040	6,077,086	5,880,161
Expenses					
Instruction/Salaries	2,785,080	2,727,700	2,230,322	**2,955,670**	2,931,642
Employee Benefits	648,059	642,724	483,299	641,907	**662,038**
Purchased Prof & Tech Serv	548,155	**621,237**	445,378	573,679	506,280
Purchased Property Services	156,812	**212,659**	139,868	181,083	212,609
Other Purchased Services	131,668	132,643	119,247	135,053	**136,121**
Supplies & Materials	577,598	646,488	598,909	**754,511**	562,701
Property	**90,602**	35,750	30,309	30,309	35,750
Debt Services & Miscellaneous	665,448	667,405	556,777	666,971	**667,555**
Total Expenses	5,603,423	5,686,607	4,604,110	5,939,183	5,714,696
Total Net Income	447,787	256,984	349,930	137,903	165,465

Jefferson Academy
Annual Board Meeting Calendar
2026-2027

Below are the tentative Jefferson Academy board meeting dates for the 2026-2027 school year. Meetings are tentatively scheduled on the second Monday for the established months. These dates are subject to change and additional meetings may take place. All meetings will be posted on the Utah Public Meeting Notice website at least twenty-four hours in advance. Meetings will generally be held at 1425 S. Angel Street in Kaysville or 290 N. Flint Street in Kaysville but may be held at other locations as specified.

September 14, 2026 at 7:00pm
Jefferson Academy Library

November 9, 2026 at 7:00pm
Jefferson Academy library

January 11, 2027 at 7:00pm
290 N Flint Street

March 15, 2027 at 7:00pm
Jefferson Academy Library

June 7, 2027 at 7:00pm
290 N Flint Street

Board Member Annual Commitment to Ethical Behavior

I understand that as a board member of Jefferson Academy I should always engage in ethical behavior. I have read the school's Ethics Policy and am committed to abiding by the policy, conducting myself consistent with high standards of ethics, and complying with applicable law.

Signature_________________________________ ____________________
Board Member Name Date

Signature_________________________________ ____________________
Board Member Name Date

Signature_________________________________ ____________________
Board Member Name Date

Signature_________________________________ ____________________
Board Member Name Date

Signature_________________________________ ____________________
Board Member Name Date

Signature_________________________________ ____________________
Board Member Name Date

Signature_________________________________ ____________________
Board Member Name Date

[Date] [Client#]

Board of Directors
Client Name
Street Address
City, State Zip

This document constitutes a statement of work ("SOW") under the most recently executed Master Services Agreement ("MSA"), made by and between Eide Bailly LLP ("Eide Bailly", "we," "us," and "our") and [INSERT CLIENT NAME] ("Client," "you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services Eide Bailly will provide for the entity as of and for the year ended June 30, 2025.

Ken Jeppesen is the engagement partner for the audit services specified in this letter. The engagement partner's responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Scope of Audit Services

Audit of the Financial Statements

We will audit the financial statements of governmental activities, business-type activities, aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, and the related notes to the financial statements, which collectively comprise the entity's basic financial statements.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the entity's basic financial statements. The RSI will be subjected to certain limited procedures, but will not be audited.

If presented, we will also evaluate and report on the presentation of supplementary information other than RSI accompanying the financial statements in relation to the financial statements as a whole.

Audit of Major Program Compliance

In addition, we will audit the entity's compliance over major federal award programs, as necessary.

Schedule of Expenditures of Federal Awards

We will subject the schedule of expenditures of federal awards (SEFA) to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

Audit Objectives

Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal award programs. The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards*, and/or any state or regulatory audit requirements will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and Government Auditing Standards , if any, and perform procedures to address those requirements.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that certain information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. We will not express an opinion or provide any form of assurance on the RSI.

Supplementary Information other than RSI

Supplementary information other than RSI will accompany [Client] 's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

- Management's Discussion and Analysis
- Statement of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual- General Fund
- Notes to Required Supplementary Information

Auditor Responsibilities, Procedures, and Limitations

We will conduct our audit in accordance with GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

As part of our audit, we will:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of the system of internal control in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS, *Government Auditing Standards* of the Comptroller General of the United States of America and/or state or regulatory audit requirements. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

Audit of Major Program Compliance
Our audit of your major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the provisions the Uniform Guidance; and will include tests of accounting records, a determination of major programs in accordance the Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal programs as a whole.

As part of a compliance audit in accordance with GAAS, *Government Auditing Standards* of the Comptroller General of the United States of America, and/or any state or regulatory audit requirements, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal programs and performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs and performing such other procedures as we considers necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Management Responsibilities
Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

a. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;

b. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements;
c. For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received;
d. For maintaining records that adequately identify the source and application of funds for federally funded activities;
e. For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance requirements;
f. For designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
g. For identifying and ensuring that the entity complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;

h. For disclosing accurately, currently, and completely the financial results of each federal award in accordance with the requirements of the award;
i. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
j. For taking prompt action when instances of noncompliance are identified;
k. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
l. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
m. For submitting the reporting package and data collection form to the appropriate parties;
n. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
o. To provide us with:
    i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, including the disclosures, such as records, documentation, and other matters;
    ii. Additional information that we may request from management for the purpose of the audit;
    iii. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence;
p. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
q. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current period under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
r. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
s. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets.
t. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in the system of internal control and others where fraud could have a material effect on the financials; and

u. For the accuracy and completeness of all information provided.
v. If applicable, for including the auditor's report in any document containing financial statements that indicates that such financial statements have been audited by us, including:
    i. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
    ii. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.

With regard to the schedule of expenditures of federal awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal awards in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding the schedule of expenditures of federal awards, (c) to include our report on the schedule of expenditures of federal awards in any document that contains the supplementary information and that indicates that we have reported on such schedule, and (d) to present the schedule of expenditures of federal awards with the audited financial statements, or if the schedule of expenditures of federal awards will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule no later than the date of issuance by you of the supplementary information and our report thereon.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

Management agrees they are responsible for the distribution of reports issued in conjunction with this engagement to those charged with governance, entity officials, oversight bodies, or other organizations requiring audits, as applicable.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

Responsibilities and Limitations Related to Nonattest Services
For all nonattest services we may provide to you, management agrees to assume all management responsibilities for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitor the system of internal control.

We will provide the following nonattest services:
- Prepare or assist with the preparation of your financial statements and the related notes.
- Prepare or assist in preparing the government-wide statements and conversion entries and note disclosures.
- Preparation of federal and state income tax returns
- Prepare or assist with the preparation of the schedule of expenditures for federal awards, as necessary.

- Completion of the Auditee's portion of the Data Collection Form, as necessary.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined above. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities.

You are also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

Reporting

We will issue a written report upon completion of our audit of your financial statements. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from the engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the Federal Audit Clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the Federal Audit Clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the earlier of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Engagement Administration and Other Matters

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. Details of information we expect to need for our audit and the dates required will be provided separately.

You agree to share all facts that may affect your financial statements, even if you first become aware of those facts after the date of the auditor's report but before the date your financial statements are issued.

Government Auditing Standards require that we provide, upon request, a copy of our most recent external peer review report and any subsequent review reports to the party contracting for the audit. Accordingly, we will provide a copy of our most recent peer review report at your request.

Eide Bailly LLP has owners that are not licensed as certified public accountants as permitted under Section 5079 of the California Business Code. The nature of the services to be provided in conjunction with this engagement are such that non-licensee owners may be involved in performing our services.

Engagement Fees

Our fees are based on the amount of time required at various levels of responsibility. We estimate that our fee for the financial statement audit and state compliance procedures will be $13,600. If a Single Audit is required, these fees will be billed separately. A service charge of 1% per month, which is an annual rate of 12%, will be added to all accounts unpaid 30 days after billing date.

The ability to perform and complete our engagement consistent with the estimated fee included above depends upon the quality of your underlying accounting records and the timeliness of your personnel in providing information and responding to our requests. To assist with this process, we will provide you with an itemized request list that identifies the information you will need to prepare and provide in preparation for our engagement, as well as the requested delivery date for those items. A lack of preparation, including not providing this information in an accurate and timely manner, unanticipated audit adjustments, and/or untimely assistance by your personnel may result in an increase in our fees and/or a delay in the completion of our engagement.

We will advise you if unexpected circumstances require significant additional procedures resulting in a substantial increase in the fee estimate.

Changes in Professional Standards

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the SOW increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Use of Financial Statements

Should you decide to include or incorporate by reference these financial statements and our auditors' report thereon in a future private placement or other offering of equity or debt securities, you agree that we are under no obligation to reissue our report or provide consent for the use of our report in such a registration or offering document. We will determine, at our sole discretion, whether we will reissue our report or provide consent for the use of our report only after we have performed the procedures we consider necessary in the circumstances. If we decide to reissue our report or consent to the use of our report, we will be required to perform certain procedures including, but not limited to, (a) reading other information incorporated by reference in the registration statement or other offering document, and (b) subsequent event procedures. These procedures will be considered an engagement separate and distinct from our audit engagement, and we will bill you separately.

If we decide to reissue our report or consent to the use of our report, you agree that we will be included on each distribution of draft offering materials, and we will receive a complete set of final documents.

If we decide not to reissue our report or decide to withhold our consent to the use of our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our workpapers for those periods, we are under no obligation to permit such access.

Termination
The engagement contemplated by this SOW shall terminate upon the earlier of completion of the services described herein or as described in the MSA.

Agreement
We appreciate the opportunity to provide the services described in this SOW under the MSA. This SOW and the MSA constitute the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and Eide Bailly related to audit services. Please sign, date, and return this SOW to us to indicate your acknowledgment and understanding of, and agreement with, the arrangements for our audit of your financial statements including the terms of our engagement and the parties' respective responsibilities. By signing this SOW, you represent and warrant that you are authorized to sign on behalf of and bind each client and any affiliate identified herein.

Sincerely,

Eide Bailly LLP

Eide Bailly LLP

AGREED TO AND ACCEPTED:

Name: ____

Title: ____

Date: ____

Jefferson Academy
Policy: Ethics Policy
Adopted: January 11, 2014

JEFFERSON ACADEMY

Jefferson Academy (the "School") adopts this policy to ensure that individuals associated with the School, including Board Members and employees, conduct themselves consistent with high standards of ethics and with applicable law.

Any allegation of a violation of this policy should be reported to the School's Board of Directors in accordance with the School's Staff Grievance Policy or Parent Grievance Policy, as applicable. The Board will ensure that all allegations of ethics violations are promptly investigated and that appropriate action is taken based on the results of the investigation.

No Board Member or School employee may violate Utah Code 76-8-105, which precludes the solicitation or receipt of a bribe.

No Board Member or School employee may violate the Utah Public Officers' and Employees' Ethics Act (Utah Code 67-16-1, et seq.), which, among other requirements, precludes Board Members and School employees from:

(a) accepting employment or engaging in any business or professional activity that he/she might reasonably expect would require or induce him/her to improperly disclose controlled information that he/she has gained by reason of his/her official position;

(b) disclosing or improperly using controlled, private, or protected information acquired by reason of his/her official position or in the course of official duties in order to further substantially his/her personal economic interest or to secure special privileges or exemptions for himself/herself or others;

(c) using or attempting to use his/her official position to:
(i) further substantially his/her personal economic interest; or
(ii) secure special privileges or exemptions for himself/herself or others;

(d) accepting other employment that he/she might expect would impair his/her independence of judgment in the performance of his/her public duties;

(e) accepting other employment that he/she might expect would interfere with the ethical performance of his/her public duties; or

(f) except as otherwise allowed in the law, knowingly receiving, accepting, taking, seeking, or soliciting, directly or indirectly for himself/herself or another a gift of substantial value or a substantial economic benefit tantamount to a gift:

(i) that would tend improperly to influence a reasonable person in the person's position to depart from the faithful and impartial discharge of the person's public duties;

(ii) that he/she knows or that a reasonable person in that position should know under the circumstances is primarily for the purpose of rewarding him/her for official action taken; or

(iii) if he/she recently has been, is now, or in the near future may be involved in any governmental action directly affecting the donor or lender, unless a disclosure of the gift, compensation, or loan and other relevant information has been made in the manner provided in Utah Code 67-16-6.

Licensed educators of the School must comply with Utah Educator Standards contained at R277-515-3 pertaining to the ethical conduct required of all licensed educators in the state of Utah.

Signature:

1/17/14

Keith Facer, Board Chair Date

EXECUTIVE SUMMARY

FINANCE REPORT

See email for the most up to date report.

Action: *No action needed*

ANNUAL COMMITMENT TO ETHICAL BEHAVIOR

Annually, board members commit to abiding the school's ethics policy and to always engage in ethical behavior, conducting themselves in ways that are consistent with a high standard of ethics and complying with applicable law. Each board member will sign the commitment after reading the school's ethics policy.

Action: *No Board Vote, Board Signatures Required*

2026/2027 AMENDED BUDGET

This budget amendment reflects final adjustments to the prior school year's financials based on actual revenues and expenditures. Variances from the originally approved budget are primarily due to changes in enrollment, program costs, staffing adjustments, and unanticipated expenses and/or savings realized throughout the year. Board approval of this amendment is requested to formally adopt the revised figures and close out the prior fiscal year in accordance with standard financial governance practices.

Action: *Board Vote*

2027/2028 PROPOSED BUDGET

This proposed budget is balanced and designed to support the organization's mission while ensuring compliance with all financial policies and regulations. Board review and approval are requested to authorize implementation for the upcoming fiscal year.

Action: *Board Vote*

AUDIT ENGAGEMENT LETTER

Eide Bailly is a regional certified public accounting firm that has performed the school's audit attestation services in prior years. Such attestation services include the audited financial statements, agreed-upon procedures for student enrollment, state compliance procedures, and possibly a single audit. A single audit will be required if the school incurs more than $1M in federal expenditures. Each year the school is required to approve the services. If approved, audit engagement letters will be provided for the board president's or Director's signature.

Action: *Board Vote, designee to sign at later date*

TEACHER STUDENT SUCCESS ACT (TSSA) PLAN

The Teacher and Student Success Act (TSSA), established by SB 149 (2019), requires the board to adopt a Student Success Framework and annually review and approve a Teacher and Student Success Plan. The plan outlines how funds will be allocated to support student achievement and teacher effectiveness, with periodic amendments made as needed to better align spending with identified priorities, ensure effective use of funds, and address evolving school needs.

Action: *Board Vote*

SHINE POLICY

By law, the school must update or re-approve its SHiNE Policy annually. There are no changes recommended with respect to the school's designated high-needs areas. However, in consultation with accounting and legal, some proposed provisions have been added to the policy regarding payment of the salary supplement in certain circumstances, including: (a) if an eligible teacher's employment with the school ends *before* the salary supplement is paid (e.g., a teacher quits or is fired mid-year), the teacher will receive only a prorated portion of the salary supplement based on the portion of the school year the teacher worked at the school; and (b) if an eligible teacher begins employment with the school *after* the certified list of salary supplement recipients is finalized, the teacher is not automatically entitled to a salary supplement but the administrator may in their discretion and subject to SHiNE funding award the teacher a prorated salary supplement. A couple other minor revisions to the policy are recommended as well.

Action: *Board Vote*

REQUEST FOR PROPOSAL- EDUCATION SERVICE PROVIDER

The Evaluation Committee recommends to the school's Board of Directors that it award a contract for a period of five years.

Action: *Board Vote*

DIRECTOR EMPLOYMENT AGREEMENT

The Board reviews and approves the Director's annual employment agreement to ensure compensation is appropriate and aligned with organizational performance. This process includes reviewing salary and compensation details, using a standard HR-provided agreement template, and discussing terms in a closed session. The Board determines performance pay and any end-of-year bonuses before formally approving and signing the agreement. Finalized documents are submitted to HR, and compensation records are updated accordingly to ensure accuracy and compliance.

Action: *Board Vote*

BOARD TERMS & ELECTED OFFICES

The Board regularly reviews member terms to ensure continuity, effective governance, and compliance with bylaws. As terms expire, the Board may fill vacancies or reappoint members willing to continue serving.
Action: *Board Vote*

SEX EDUCATION CURRICULUM COMMITTEE

The School's Board of Directors will review and approve the membership of the committee on or before August 1 each year. This committee shall be composed of parents, health professionals, school health educators, and administrators, with at least as many parent members as school employee members. The Committee will consist of 2 parents, 1 health professional, 1 school health educator, and 1 administrator.

Action: *Board Vote*

OFFICE OF THE
STATE AUDITOR

Questionnaire

Revised December 2020

Fraud Risk Assessment

INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking “Yes” on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked “Yes” and enter the total on the “Total Points Earned” line.
- Based on the points earned, circle/highlight the risk level on the “Risk Level” line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

Fraud Risk Assessment

Continued

*Total Points Earned: 375 /395 *Risk Level:

Very Low	Low	Moderate	High	Very High
> 355	316-355	276-315	200-275	< 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	200	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	5	5
b. Procurement?	5	5
c. Ethical behavior?	5	5
d. Reporting fraud and abuse?	5	5
e. Travel?	5	5
f. Credit/Purchasing cards (where applicable)?	5	5
g. Personal use of entity assets?	5	5
h. IT and computer security?	5	5
i. Cash receipting and deposits?	5	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	20	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	10	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	20	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	20	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	20	20
7. Does the entity have or promote a fraud hotline?	20	20
8. Does the entity have a formal internal audit function?	---	20
9. Does the entity have a formal audit committee?	20	20

*Entity Name: Jefferson Academy

*Completed for Fiscal Year Ending: June 30, 2026 *Completion Date: June 8, 2026

*CAO Name: Nicole Jones *CFO Name: Alana Wilson

*CAO Signature: ______________________ *CFO Signature: ______________________

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	X			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	X			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".				X
4. Are all the people who have access to blank checks different from those who are authorized signers?		X	X	
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	X			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	X			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	X			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	X			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	X			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	X			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			

* MC = Mitigating Control

Basic Separation of Duties

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☺ If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

☹ If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

Definitions:

Board Chair is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.

Salary Supplement for Highly Needed Educators Program Policy

Jefferson Academy
Administrative Policy: Salary Supplement for Highly Needed Educators Program Policy
Adopted: May 13, 2025

Purpose

The purpose of this policy is to describe how Jefferson Academy (the "School") administers the Salary Supplement for Highly Needed Educators ("SHiNE") Program. This policy is meant to comply with the requirements of Utah Code § 53F-2-504.

Definitions

"Eligible teacher" means a teacher who:
(a) has a qualifying assignment;
(b) qualifies for the teacher's assignment in accordance with an LEA's policy; and
(c) is a new employee or has not received an unsatisfactory rating on the teacher's three most recent evaluations.

"Qualifying assignment" means a teacher who is assigned to a high-needs area.

"High-needs area" means at least two and up to five teaching assignments that an LEA designates in a policy as challenging to fill or retain.

Policy

High-Needs Areas

The following teaching assignments are designated as high-needs areas at the School:

(a) Special Education (K-6); and
(b) Elementary Teachers (K-6).

Process for Determining if a Teacher is an Eligible Teacher

The School's Director or his/her designee shall perform due diligence in determining whether a teacher meets the definition of eligible teacher as set forth in this policy. Due diligence includes, at a minimum, verifying that a teacher:

(a) is assigned to teach in one of the high-needs areas listed above;
(b) has a professional educator license in one of the high-needs areas listed above; and

(c) is a new employee of the School <u>or</u> is not a new employee of the School but has not received an unsatisfactory rating on the teacher's three most recent evaluations from the School.

On an annual basis, the School's Director or his/her designee shall create a list of all teachers who have been determined to meet the definition of eligible teacher under this policy.

<u>Process for Certifying a List of Eligible Teachers to be Awarded a Salary Supplement</u>

On an annual basis, the School's Director or his/her designee shall review the list of all teachers who have been determined to meet the definition of eligible teacher under this policy and shall make any changes to the list he/she feels is necessary. The list is considered certified by the School's Director or his/her designee when he/she finalizes the list with accounting or human resources.

<u>Salary Supplement Amount</u>

All teachers at the School determined to be eligible teachers under this policy (i.e., all teachers on the certified list described above) shall receive a salary supplement under the SHiNE Program in an amount consistent with this policy and the funds allocated to and received by the School under the SHiNE Program.

Eligible teachers who are assigned 1.0 FTE in a high needs area shall receive the full salary supplement. Eligible teachers who are assigned less than 1.0 FTE in a high needs area shall receive a prorated salary supplement based on the percentage of their FTE in the high needs area. However, if an eligible teacher's employment with the School ends before the salary supplement is paid, the teacher shall receive only a prorated portion of the salary supplement based on the portion of the school year the teacher worked at the School.

In addition, an eligible teacher who begins employment with the School after the certified list described above has been finalized shall not be entitled to a salary supplement. However, the Director may, in the Director's sole discretion and subject to available SHiNE Program funding, award such teacher a prorated salary supplement based on the portion of the school year the teacher worked at the School.

The School may increase the amount of funds the School provides to eligible teachers if the School:

(a) first ensures proper distribution of funds the School receives under the SHiNE Program to the School's eligible teachers; and
(b) experiences a carry forward or leftover balance.

<u>Appeals</u>

If the School's Director or his/her designee determines that a teacher does not meet the definition of eligible teacher and therefore does not qualify for a salary supplement under the SHiNE Program, the teacher may appeal that decision in writing to the School's Board of Directors (the "Board") if the teacher:

(a) believes he/she does meet the definition of eligible teacher under this policy; or
(b) has a teaching assignment at the School that is substantially equivalent to a high-needs area and otherwise meets the definition of eligible teacher under this policy.

When submitting an appeal, a teacher is required, at minimum, to provide transcripts and other documentation to the Board in order for the Board to determine if the teacher is an eligible teacher with a qualifying teaching background.

The Board shall make a decision on the appeal within thirty (30) school days.

<u>Administrative Procedures</u>

Each school year the Director shall establish, through administrative procedures, the salary supplement amount that each eligible teacher will receive for that school year.

<u>Updating Policy</u>

The School shall update this policy annually and provide notice of any changes to the policy to teachers within the School.

Teacher and Student Success Plan
School Year: 2026-2027

School: Jefferson Academy

Date Board Student Success Framework Approved: June 3, 2019
Date Teacher and Student Success Plan Approved:

General Information – In accordance with the Student Success Framework approved by the Board, the school's administration will create a Teacher and Student Success Plan designed to improve the school's performance under the state's accountability system (SBE staff have indicated that this means achieving at least a 1% increase from the previous year's overall score). The Plan's goals may align with the goals shown on the School Land Trust Plan. Schools must include at least one goal in the plan. Schools must solicit input on developing the plan from administrators, school level educators, parents, and the School Land Trust council and may solicit input from students, support professionals, or other community stakeholders. The Plan must be submitted to the school's Board for approval. The Board will annually review the Plan submitted and use its best efforts to complete the approval process by June 30 each year. The School Land Trust council will select a component of the approved plan to address within the School Land Trust Plan.

Goals based on School Needs

1. Students at JA in grades 3 - 6 will increase language arts scores by 3 percentage points as compared to the previous years' proficiency scores.
2. Students at JA in grades K-3 will increase in reading proficiency by 5 percentage points as measured by the Acadience Reading test from BOY to EOY.
3. Students at JA in grades 3 - 6 will increase math scores by 3 percentage points as compared to the previous years' proficiency scores.

Measurement

1. Goal 1 as measured by end of year summative test.
2. Goal 2 as measured by end of year Acadience Reading test.
3. Goal 3 as measured by end of year summative test.

Action Steps

- Administration will provide teachers and/or staff with professional learning opportunities to implement data-based decision making.
- Teachers will use data to create instructional opportunities for students.
- Teachers will be monitored and observed to ensure that instruction supports achievement of goals.
- Students will take end of year summative tests in language arts and math.

Budget

40% of the TSSA fund will be used to increase teacher salaries.
30% of the TSSA funds will be used for instructional supplies.
30% of the TSSA funds will be used for at risk paraprofessionals.

Jefferson Academy
Board of Directors Meeting

Date: May 1, 2026
Location: 1425 S Angel Street, Kaysville, UT 84037
In Attendance: Keith Facer, Natalie Allman, Alana Wilson, Paul Smith
Excused Board Members: Katie Browning
Others Present: Hannah Dorius, Heidi Bauerle, Dawn Benke, Nicole Jones

MINUTES

CALL TO ORDER

Keith Facer called the meeting to order at 10:02AM.

CONSENT ITEMS

- 03.16.2026 Board Meeting Minutes

Keith Facer made a motion to approve the 03.16.2026 Board Meeting Minutes. Alana Wilson seconded the motion. The motion passed unanimously. The votes were as follows: Keith Facer, Aye; Natalie Allman, Aye; Alana Wilson, Aye; Paul Smith, Aye.

VOTING AND DISCUSSION ITEMS

- RFP for Janitorial Services

  Nicole Jones spoke to the board about the RFP for Janitorial Services. An evaluation committee reviewed each of the companies that submitted the RFP and scored each based on experience, references, scope of work, and cost. The evaluation committee recommended to award the RFP to Prokleen for a period of five years.

  Keith Facer made a motion to award the RFP for Janitorial Services to Prokleen. Alana Wilson seconded the motion. The motion passed unanimously. The votes were as follows: Keith Facer, Aye; Natalie Allman, Aye; Alana Wilson, Aye; Paul Smith, Aye.

CALENDARING

- Next Board Meeting June 8, 2026, at 6:00pm at AW Services Office at 290 N Flint Street Kaysville, UT.

ADJOURN

At 10:11AM Keith Facer made a motion to adjourn. Alana Wilson seconded the motion. The motion passed unanimously. The votes were as follows: Keith Facer, Aye; Natalie Allman, Aye; Alana Wilson, Aye; Paul Smith, Aye.

JEFFERSON ACADEMY
BOARD MEMBER TERMS & ELECTED OFFICERS

Board terms:

1. Keith Facer (Chair)
   a. Term Expires: 06/30/2026
2. Alana Wilson (Financial Coordinator)
   a. Term Expires: 06/30/2026
3. Natalie Allman (Board Member)
   a. Term Expires: 06/30/2028
4. Katie Browning (Board Member)
   a. Term Expires: 06/30/2028
5. Paul Smith (Board Member)
   a. Term Expires: 06/30/2028

Governing Board of Directors

Policy Governance Manual

Revised 03/17/2026

Table of Contents

1.0 Ends Policies

1.0 JA Global Ends Policy

Jefferson Academy exists to empower students as stewards of great scholarship, citizenship, and moral excellence, who will lead and move the cause of liberty.

Policy Type: Ends
Policy Title: 1.1. Academic Accomplishment

Jefferson Academy provides the tools and environment to learn, acquire and evaluate information to achieve academic mastery through a variety of instructional resources and current technologies.

Accordingly:
1. All students will, through exposure to Core Knowledge topics and state standards, demonstrate a depth of knowledge in multiple subject areas to make informed decisions.
2. JA students will be able to communicate effectively through reading, writing, speaking and listening to understand information in a variety of contexts, media and languages.
3. JA will achieve a literacy goal of 80% of students in grades K-3 achieving typical or better progress as measure by state assessments.
4. JA will be ranked in the top 30% in language arts, in the top 15% in mathematics and in the top 20% in science by end-of-year state reference tests.
5. Every student continuously enrolled in JA for at least a year will achieve at least one year's worth of growth (as measured by Board approved assessment provided by the Executive Director) in exchange for one year's worth of instruction.

Adopted: June 23, 2011
Revised: March 18, 2024
Monitoring Method: Internal
Monitoring Frequency: Three Times Annually (September, January, June)

Policy Type: Ends
Policy Title: 1.2. Citizenship

Jefferson Academy exhibits superior characteristics of American citizenship.

Adopted: June 23, 2011
Monitoring Method: Internal
Monitoring Frequency: Semi-Annually (October, March)

Policy Type: Ends
Policy Title: 1.3. Moral Excellence

Jefferson Academy exhibits standards of moral excellence.

Adopted: June 23, 2011
Monitoring Method: Internal
Monitoring Frequency: Semi-Annually (October, March)

Policy Type: Ends
Policy Title: 1.4. Principles of Liberty

Jefferson Academy exhibits the principles of liberty, which provide that individuals govern themselves to behave according to their own free will and take responsibility for their actions.

Adopted: June 23, 2011
Monitoring Method: Internal
Monitoring Frequency: Semi-Annually (October, March)

Policy Type: Ends
Policy Title: 1.5. Appreciation for Learning

Accordingly, all students will be equipped with a minimum set of skills:

1. Effectively communicate orally and in writing as measured by end of level testing and class/grade level presentations.
2. Use technology for word processing, information, research, and communication measured by curriculum based projects and assignments.
3. Read and comprehend a variety of material that gives students a greater access to knowledge as measured by end of level testing and curriculum-based assessments.

Adopted: June 23, 2011
Revised: January 30, 2017
Monitoring Method: Internal
Monitoring Frequency: Three Times Annually (September, January, June)

Policy Type: Ends
Policy Title: 1.6. Community Involvement

All members of the Jefferson Academy community contribute to student progress and achievement through active involvement in the educational process.

Accordingly, community members:

1. Have clear expectations of services the school provides and of what it does not provide.
2. Provide input for improvement prior to new school initiatives or major decisions are undertaken.

Adopted: June 23, 2011
Monitoring Method: Internal
Monitoring Frequency: Semi-Annually (January, May)

Policy Type: Ends
Policy Title: 1.7. School Culture

A culture of accountability exists for the school community.

Accordingly:

1. All students are valued and respected and will develop important personal characteristics such as honesty, trustworthiness, integrity, respect, compassion, responsibility and citizenship.
2. JA community members exhibit personal responsibility for the success of the school.
3. The use of electronic devices does not interfere with the learning, safety, and security of any student.
4. The school will follow a Dress Code, which fosters an environment conducive to learning and a sense of community.

Adopted: June 23, 2011
Monitoring Method: Internal
Monitoring Frequency: Semi-Annually (January, May)

2.0 Executive Limitations Policies

2.0 JA Global Executive Limitations Policy

The Executive Director shall not cause or allow any individual or organizational practice, activity, decision, or circumstance which is either, unlawful, unethical, unsafe, and imprudent, in violation of commonly accepted practices, Board Policy, Bylaws, Articles of Incorporation or Charter.

Adopted: June 23, 2011
Monitoring Method: Internal
Monitoring Frequency: Annually (June)

Policy Type: Executive Limitations
Policy Title: 2.1. Treatment of Students, Parents and Community

With respect to interactions with Students, Parents, and Community, the Executive Director shall not cause or allow conditions or procedures that are untimely, disorganized, or unnecessarily intrusive or undignified.

Accordingly, the Executive Director shall not:

1. Elicit information for which there is no clear necessity.
2. Use methods of collecting, reviewing, transmitting, or storing information that fail to protect confidential information or provide improper access to the material.
3. Fail to operate the facilities with appropriate security, safety, accessibility and privacy.
4. Fail to establish an internet safety and acceptable use of internet and electronic resources policies that include:
    a. Preventing user access over its computer network to, or transmission of, inappropriate material via Internet, electronic mail, or other forms of direct electronic communications.
    b. Preventing unauthorized access and other unlawful online activity.
    c. Preventing unauthorized online disclosure, use, or dissemination of personal identification information of minors.
    d. Compliance with the Children's Internet Protection Act (47 U.S.C. § 254(h)).
5. Fail to have appropriate policies and procedures governing extended curricular travel, field trip activities, and student transportation.
6. Fail to establish a wellness policy fostering a healthy nutritional atmosphere.
7. Fail to establish with students, parents, and community a clear understanding of what may be expected and what may not be expected from the service offered.

8. Fail to inform students, parents and community of this policy or to provide a way to be heard for persons who believe they have not been accorded a reasonable interpretation of their rights under this policy.
    a. Fail to facilitate orderly and appropriate public access to the Board, and to ensure timely and appropriate follow-up in response to expressed public input.
9. Fail to provide for effective handling of grievances and respond meaningfully and timely to concerns raised by students, parents and community and report, in a timely manner, on any serious or repeated concerns to the Board.
10. Fail to ensure the school faculty and staff involves stakeholders in an advisory capacity in important issues that impact them directly; nor fail to ensure that the school community works together to provide students with educational experiences that meet the Boards Ends.
11. Fail to implement a homework policy that is designed to accomplish the school's outcomes while taking into consideration the numerous outside demands on students.
12. Fail to establish meaningful policies and procedures that facilitate accomplishment of Ends and that provide for controls to ensure compliance with all regulatory, federal, and state requirements.

Adopted: June 23, 2011
Monitoring Method: Internal
Monitoring Frequency: Semi-Annually (December, April)

Policy Type: Executive Limitations
Policy Title: 2.2. Treatment of Staff

With respect to the treatment of paid and volunteer staff, the Executive Director may not cause or allow conditions that are unfair, unnecessarily undignified, disorganized, untimely or unclear.

Accordingly, the Executive Director shall not:

1. Operate without written personnel policies which:
    a. Clarify rules and processes for staff.
    b. Provide for effective handling of grievances or concerns.
    c. Protect against wrongful conditions and preferential treatment for personal reasons.
    d. Include position specific job descriptions, salary and compensation plans for all positions.
    e. Include a personnel performance evaluation system that ensures the Ends of the school are met.
    f. Provide for hiring qualified staff.
        i. The school will not employ an individual whose license has been revoked or is currently suspended by the Utah State Board of Education or whose

license has been revoked or is currently suspended by another state Board of Education.

   g. Provide for termination and/or separation procedures.
   h. Provide for acceptable use of internet and electronic resources.
   i. Provide for staff travel to fulfill their official duties or to attend seminars, conferences or other professional or educational activities benefiting the school.
      i. Executive Director travel requires prior Board approval.
2. Retaliate against any staff member for non-disruptive expression of dissent.
3. Fail to acquaint staff with their rights under this policy.
4. Allow staff to be unprepared for emergencies.
5. Prevent staff from grieving to the Board when (a) internal grievance procedures have been exhausted and (b) the employee alleges that Board policy has been violated.
6. Fail to protect confidentiality and/or confidential information.
7. Fail to provide staff with training and education necessary to meet Board policy and Ends.

Adopted: June 23, 2011
Monitoring Method: Internal
Monitoring Frequency: Semi-Annually (December, April)

Policy Type: Executive Limitations
Policy Title: 2.3. Financial Planning/Budgeting

Financial Planning for any fiscal year or the remaining part of any fiscal year shall not deviate materially from the Board's End's priorities, risk financial jeopardy, or fail to be derived from a multi-year plan.

Accordingly, the Executive Director shall not:

1. Omit credible projection of revenues and expenses, separation of capital and operational items, cash flow, and disclosure of planning assumptions.
2. Plan the expenditure in any fiscal year of more funds than are conservatively projected to be received in that period.
3. Fail to provide for governance costs in all budget planning.
4. Fail to provide for long-term capital reserves.
5. Fail to budget for a rainy-day fund.

Adopted: June 23, 2011
Revised: January 22, 2018
Monitoring Method: Internal; External
Monitoring Frequency: Annually (June); Annually (December)

Policy Type: Executive Limitations
Policy Title: 2.4. Financial Condition and Activities

With respect to the actual, ongoing financial condition and activities, the Executive Director shall not cause or allow the development of fiscal jeopardy or a material deviation of actual expenditures from Board priorities established in Ends policies.

Accordingly, the Executive Director shall not:

1. Expend more funds than have been received in the fiscal year to date unless the Board's debt guideline is met.
2. Incur debt in an amount greater than can be repaid by certain and otherwise unencumbered revenues within sixty days.
3. Use any long-term capital reserves.
4. Use any rainy-day funds without prior Board approval.
5. Conduct interfund shifting in amounts greater than can be restored to a condition of discrete fund balances by certain, otherwise unencumbered revenues within a reasonable time.
6. Fail to settle payroll and debts in a timely manner.
7. Allow tax payments or other government ordered payments or filings to be overdue or inaccurately filed.
8. Make a single purchase or commitment of greater than $10,000 and up to $20,000 without the signature of either the Board Chair or Financial Coordinator; or a single purchase or commitment of greater than $20,000 without prior approval of the Board. Splitting orders to avoid these limits is not acceptable.
    a. For clarity, the Executive Director may make purchases or commitments of up to $10,000 without additional approval; purchases or commitments of more than $10,000 and up to $20,000 with the signature of either the Board Chair or Financial Coordinator; and purchases or commitments of more than $20,000 with prior approval of the Board.
9. Fail to aggressively pursue receivables after a reasonable grace period.
10. Fail to depreciate items consistent with GAAP (Generally Accepted Accounting Practices).
11. Fail to budget and purchase items in a manner consistent with prioritization of Board Ends.

Adopted: June 13, 2013
Revised: January 22, 2018
Revised: October 17, 2022
Revised: March 16, 2026
Monitoring Method: Internal; External
Monitoring Frequency: Monthly; Annually (December)

Policy Type: Executive Limitations
Policy Title: 2.5. Emergency Executive Director Succession

To protect the Board from sudden loss of Executive Director services, the Executive Director shall not have less than one other administrator sufficiently familiar with Board and Executive Director issues and processes to enable them to take over with reasonable proficiency as an interim successor.

Accordingly, the Executive Director shall not:

1. Fail to provide sufficient training on Board and Executive Director issues.

Adopted: June 23, 2011
Monitoring Method: Internal
Monitoring Frequency: Annually (January)

Policy Type: Executive Limitations
Policy Title: 2.6. Asset Protection

The Executive Director shall not cause or allow organizational assets to be unprotected, inadequately maintained, or unnecessarily risked.

Accordingly, the Executive Director shall not:

1. Fail to adequately insure against theft and casualty liability losses to Board members, staff and the organization itself in an amount greater than the average for comparable organizations.
2. Fail to formally identify personnel authorized to access monies.
3. Subject facilities and equipment to improper wear and tear or insufficient maintenance.
    1. Fail to have a written maintenance plan and document services performed in an organized manner.
4. Unnecessarily expose the organization, its Board or staff to claims of liability.
5. Make any purchase (a) wherein normally prudent protection has not been given against conflict of interest; (b) of more than $1,000 without having obtained at least two bids documenting comparative prices and quality; (c) of more than $50,000 without a formal documented Request for Proposal (RFP) process.
6. Fail to protect intellectual property, proprietary information, confidential information, other information, and files from disclosure, loss, or significant damage.
7. Fail to follow all state and federal laws and guidelines regarding records management.
8. Receive, process or disburse funds under controls, which are insufficient to meet the Board-appointed auditors standards.
9. Invest or hold operating capital in insecure instruments, including uninsured checking accounts and bonds of less than AA rating at any time, or in non interest-bearing accounts except where necessary to facilitate ease in operational transactions.

10. Endanger the organization's public image, its credibility, or its ability to accomplish ends.

Adopted: June 23, 2011
Monitoring Method: Internal
Monitoring Frequency: Annually (February)

Policy Type: Executive Limitations
Policy Title: 2.7. Compensation and Benefits

With respect to employment, compensation, and benefits to employees, consultants, contract workers and volunteers, the Executive Director shall not cause or allow jeopardy to fiscal integrity or to public image.

Accordingly, the Executive Director shall not:

1. Change his or her compensation and benefits.
2. Promise or imply permanent or guaranteed employment.
3. Establish or allow compensation and benefits, which deviate materially from the geographic or professional market for the skills employed.
4. Fail to establish a compensation philosophy and policy that provides for performance-based incentives and creative solutions to retain and attract quality staff.
5. Create obligations over a longer term than revenues can be safely projected, in no event longer than one year.
6. Establish or change benefits so as to cause unpredictable or inequitable situations.

Adopted: June 23, 2011
Monitoring Method: Internal
Monitoring Frequency: Annually (April)

Policy Type: Executive Limitations
Policy Title: 2.8. Communication and Support to the Board

The Executive Director shall not permit the Board to be uninformed or unsupported in its work.

Accordingly, the Executive Director shall not:

1. Neglect to submit Board required monitoring data (see policy on Monitoring Executive Director Performance) in a timely, accurate and understandable fashion, which directly addresses provisions of Board policies being monitored, including the Executive Director’s interpretations.
2. Allow the Board to be unaware of any actual or anticipated noncompliance with any Ends or Executive Limitations policy of the Board regardless of the Board’s monitoring schedule.

3. Allow the Board to be without decision information required periodically by the Board or let the Board be unaware of relevant trends.
4. Let the Board be unaware of any significant incidental information it requires including, but not limited to, anticipated media coverage, threatened or pending lawsuits, and material internal or external changes.
5. Allow the Board to be unaware that, in the Executive Director's opinion, the Board is not in compliance with its own policies on Governance Process and Board-Management Delegation, particularly in the case of Board behavior that is detrimental to the work relationship between the Board and the Executive Director.
6. Present information in unnecessarily complex or lengthy form or in a form that fails to differentiate among information of three types: monitoring, decision preparation, and other.
7. Allow the Board to be without a workable mechanism for official Board, officer, or committee communications.
8. Fail to deal with the Board as a whole except when (a) fulfilling individual requests for information or (b) responding to officers or committees duly charged by the Board.
9. Fail to submit to the Board consent agenda items delegated to the Executive Director yet required by law, regulation, charter, or contract to be Board-approved, along with applicable monitoring information that provides the Board sufficient data to ensure compliance.
10. Fail to obtain and communicate the applicable balanced points of view of staff, community and external sources in recommendations and monitoring data to the Board.

Adopted: June 23, 2011
Monitoring Method: Internal
Monitoring Frequency: (August, December, April)

Policy Type: Executive Limitations
Policy Title: 2.9. Ends Focus of Grants or Contracts

The Executive Director may not enter into any grant or contract, unless it emphasizes the production of ends and the avoidance of unacceptable means.

Accordingly, the Executive Director shall not:

1. Fail to establish particular methods and activities to preclude grant funds from being used in a manner outside the grant requirements.
2. Fail to assess and consider a contractor’s capability to produce appropriately targeted, efficient results.

Adopted: June 23, 2011
Monitoring Method: Internal
Monitoring Frequency: Semi-Annually (June, January)

3.0 Board-Management Delegations Policies

3.0 JA Global Board-Management Delegation

The Board's sole official connection to the operational organization, its achievements, and conduct will be through a chief executive officer, titled Executive Director.

Adopted: June 23, 2011
Monitoring Method: Internal
Monitoring Frequency: Semi-Annually (During Board Retreats – December, July)

Policy Type: Board-Management Delegation
Policy Title: 3.1. Unity of Control

Only officially passed motions of the Board are binding on the Executive Director.

1. Decisions or instructions of individual Board members, officers, or committees are not binding on the Executive Director except in rare instances when the Board has specifically authorized such exercise of authority.
2. In the case of Board members or committees requesting information or assistance without Board authorization, the Executive Director should refuse such requests that require, in the Executive Director's opinion, a material amount of staff time or funds, or are disruptive.

Adopted: June 23, 2011
Monitoring Method: Internal
Monitoring Frequency: Ongoing

Policy Type: Board-Management Delegation
Policy Title: 3.2. Accountability of the Executive Director

The Executive Director is the Board's only link to operational achievement and conduct, so that all authority and accountability of staff, as far as the Board is concerned, is considered the authority and accountability of the Executive Director.

1. The Board will never give instructions to persons who report directly or indirectly to the Executive Director.
2. The Board will not evaluate, either formally or informally, any staff other than the Executive Director.
3. The Board will view Executive Director performance as identical to organizational performance so that organizational accomplishment of Board-stated Ends and

avoidance of Board-proscribed means will be viewed as successful Executive Director performance.

Adopted: June 23, 2011
Monitoring Method: Internal
Monitoring Frequency: Ongoing

Policy Type: Board-Management Delegation
Policy Title: 3.3. Delegation to the Executive Director

The Board will instruct the Executive Director through written policies that prescribe the organizational Ends to be achieved and proscribe organizational situations and actions to be avoided, allowing the Executive Director to use any reasonable interpretation of these policies.

1. The Board will develop policies instructing the Executive Director to achieve specified results, for specified recipients, at a specified cost.
2. The Board will develop policies that limit the latitude the Executive Director may exercise in choosing the organizational means. These limiting policies will describe those practices, activities, decisions, and circumstances that would be unacceptable to the Board even if they were to be effective. Policies will be developed systematically from the broadest, most general level to more defined levels, and they will be called Executive Limitations policies. The Board will never prescribe organizational means delegated to the Executive Director.
    a. Below the global level, a single limitation at any given level does not limit the scope of any foregoing level.
    b. Below the global level, the aggregate of limitations on any given level may embrace the scope of the foregoing level, but only if justified by the Executive Director to the Board's satisfaction.
3. As long as the Executive Director uses any reasonable interpretation of the Board's Ends and Executive Limitations policies, the Executive Director is authorized to establish all further policies, make all decisions, take all actions, establish all practices, and pursue all activities. Such decisions of the Executive Director shall have full force and authority as if decided by the Board.
4. The Board may change its Ends and Executive Limitations policies, thereby shifting the boundary between Board and Executive Director domains. By doing so, the Board changes the latitude of choice given to the Executive Director. But as long as any particular delegation is in place, the Board will respect and support the Executive Director's choices.

Adopted: June 23, 2011
Monitoring Method: Internal
Monitoring Frequency: Ongoing

Policy Type: Board-Management Delegation
Policy Title: 3.4. Monitoring Executive Director Performance

Systematic and rigorous monitoring of Executive Director job performance will be solely against the expected Executive Director job outputs: 1) organizational accomplishment of Board policies on Ends; and 2) organizational operation within the boundaries established in Board policies on Executive Limitations.

1. Monitoring is simply to determine the degree to which Board policies are being met. Information that does not do this will not be considered to be monitoring information.
2. The Board will acquire monitoring information by one or more of three methods:
    a. By internal report, in which the Executive Director discloses interpretations and compliance information to the Board.
    b. By external report, in which an external, disinterested third party selected by the Board assesses compliance with Board policies.
    c. By direct Board inspection, in which a designated member or members of the Board assess compliance with the appropriate policy criteria.
3. In every case, the Board will judge (a) the reasonableness of the Executive Director's interpretation and (b) whether data demonstrate accomplishment of the interpretation.
4. The standard of compliance shall be any reasonable Executive Director interpretation of the Board policy being monitored. The Board is the final arbiter of reasonableness, but will always judge with a "reasonable person" test rather than with an interpretation favored by Board members or by the Board as a whole.
5. All policies that instruct the Executive Director will be monitored at a frequency and by a method chosen by the Board. The Board can monitor any policy at any time by any method, but will ordinarily depend on a routine schedule.

Adopted: June 23, 2011
Monitoring Method: Internal
Monitoring Frequency: Ongoing

4.0 Governance Process Policies

4.0 JA Global Governance Process Policy

The purpose of the Board, on behalf of school stakeholders, is to see to it that Jefferson Academy (a) achieves appropriate results for appropriate persons for an appropriate cost (as specified in Board Ends policies) and (b) avoids unacceptable actions and situations (as prohibited in Board Executive Limitations policies).

Adopted: June 23, 2011
Monitoring Method: Internal
Monitoring Frequency: Semi-Annually (During Board Retreats – December, July)

Policy Type: Governance Process
Policy Title: 4.1. Governing Style

The Board will govern lawfully, observing the principles of the Policy Governance model, with an emphasis on (a) outward vision rather than internal preoccupation, (b) encouragement of diversity in view-points, (c) strategic leadership more than administrative detail, (d) clear distinction of Board and Executive Director roles, (e) collective rather than individual decisions, (f) future rather than past or present, and (g) proactivity rather than reactivity.

1. The Board may conduct electronic meetings in accordance with the provisions of the Utah Open and Public Meetings Act and particularly Utah Code § 52-4-207. Board members who are able to both hear and verbally participate in the meeting are considered present for purposes of determining the presence of a quorum at an electronic meeting. The Board will take all votes by roll call during an electronic meeting, with the exception of unanimous votes. The Board will establish one or more anchor locations for an electronic meeting, unless the following two circumstances exist:
    a. All Board members attend the electronic meeting remotely through an electronic video, audio, or both video and audio connection; and
    b. The Board has not received a written request, at least 12 hours before the scheduled meeting time, to provide an anchor location for members of the public to attend in person the open portions of the electronic meeting.
2. The Board will cultivate a sense of group responsibility. The Board, not the staff, will be responsible for excellence in governing. The Board will be the initiator of policy, not merely a reactor to staff initiatives. The Board will not use the expertise of individual members to substitute for the judgment of the Board, although the expertise of individual members may be used to enhance the understanding of the Board as a body.

3. The Board will direct, control, and inspire the organization through the careful establishment of broad written policies reflecting the Board's values and perspectives. The Board's major policy focus will be on the intended long-term impacts outside the staff organization, not on the administrative or programmatic means of attaining these effects.
4. The Board will enforce upon itself whatever discipline is needed to govern with excellence. Discipline will apply to matters such as attendance, preparation for meetings, policymaking principles, respect of roles, and ensuring the continuance of governance capability. Although the Board can change its Governance Process policies at any time, it will scrupulously observe those currently in force.
5. Continual Board development will include orientation of new Board members in the Board's governance process and periodic Board discussion of process improvement.
6. The Board will allow no officer, individual, or committee of the Board to hinder or serve as an excuse for not fulfilling group obligations.
7. During each meeting the Board will monitor and discuss the Board's policies and performance of the current meeting. Self-monitoring will include comparison of Board activity and discipline to policies in the Governance Process and Board-Management Delegation categories.

Adopted: June 23, 2011
Revised:
Monitoring Method: Internal
Monitoring Frequency: Ongoing

Policy Type: Governance Process
Policy Title: 4.2. Board Job Description

Specific job outputs of the Board as an informed agent of the ownership are only those that ensure appropriate organizational performance.

1. Provide the authoritative linkage between the ownership and the operational organization.
2. Provide written governing policies that realistically address the broadest levels of all organizational decisions and situations.
    a. Ends: The organizational impacts, benefits, outcomes, recipients, beneficiaries, impacted groups; and their relative worth in cost or priority.
    b. Executive Limitations: Constraints on executive authority that establish the prudence and ethics boundaries within which all executive activity and decisions must take place.
    c. Governance Process: Specification of how the Board conceives, carries out, and monitors its own policies.
    d. Board-Management Delegation: How power is delegated and its proper use monitored; the Executive Director's role, authority, and accountability.

3. Provide assurance of successful organizational performance on Ends and Executive Limitations.
4. To accomplish its job outputs with a governance style consistent with Board policies, the Board will follow an annual agenda that (a) completes a re-exploration of Ends policies and (b) continually improves Board performance through Board education and enriched input and deliberation.
    a. The yearly cycle will conclude each year on the last day of February so that administrative planning and budgeting can be based on accomplishing a one-year segment of the Board's most recent statement of long-term Ends.
    b. The Board will complete its annual agenda before the last day of February and the yearly cycle will start March 1. At a minimum, the annual agenda will identify the following:
        1. Consultations with selected groups in the ownership, or other methods of gaining ownership input, will be determined and arranged in the annual agenda, to be held during the balance of the year.
        2. Governance education and education related to the ends determination (presentations by futurists, demographers, advocacy groups, staff, and so on) will be arranged in the annual agenda, to be held during the balance of the year.
        3. Board recruitment meetings that may include Policy Governance trainings twice a year to identify potential Board Members.
        4. Set a specific date for strategic planning by the Board of Board Ends.
        5. Nomination and ratification of the CGO and Secretary.
        6. Nomination and ratification of new Board members.
    c. Executive Director remuneration will be decided during the month of May based on the monitoring reports received in the last year.
5. To accomplish its job outputs with a governance style consistent with Board policies, the Board will follow a Board Meeting agenda.
    a. A Board member may recommend or request an item for Board discussion by submitting the item to the CGO no later than five days before the Board meeting.
    b. That examines Ends policies.
    c. Continually examines and monitors Board performance.
    d. Contains time for Board training.
    e. Attend to consent agenda items as expeditiously as possible.
    f. Executive Director monitoring from reports received since the previous meeting.
    g. Plans for direct inspection monitoring or arrangements for third party monitoring when necessary.

Adopted: June 23, 2011
Monitoring Method: Internal
Monitoring Frequency: Ongoing

Policy Type: Governance Process
Policy Title: 4.3. Chief Governance Officer's Role

The chief governance officer (CGO), a specifically empowered member of the Board, ensures the integrity of the Board's policies and, secondarily, occasionally represents the Board to outside parties.

1. The assigned result of the CGO's job is that the Board behaves consistently with its own rules and those legitimately imposed upon it from outside the organization.
    a. Meeting discussion content will consist solely of issues that clearly belong to the Board to decide or to monitor according to Board policy.
    b. Information that is neither for monitoring performance nor for Board decisions will be avoided or minimized and always noted as such.
    c. Deliberation will be fair, open, and thorough but also timely, orderly, and kept to the point.
2. The authority of the CGO consists in making decisions that fall within topics covered by Board policies on governance processes and Board-Management Delegation, with the exception of (a) employment or termination of the Executive Director and (b) areas where the Board specifically delegates portions of this authority to others. The CGO is authorized to use any reasonable interpretation of the provisions in these policies.
    a. The CGO is empowered to chair Board meetings with all the commonly accepted powers of that position, such as ruling and recognizing.
    b. The CGO has no authority to make decisions about policies created by the Board within Ends and Executive Limitations policy areas. Therefore, the CGO has no authority to supervise or direct the Executive Director.
    c. The CGO may represent the Board to outside parties in announcing Board-stated positions and in stating CGO decisions and interpretations within the area delegated to that role.
    d. The CGO may delegate this authority but remains accountable for its use.
3. Nomination and ratification of the CGO will be done yearly.

Adopted: June 23, 2011
Monitoring Method: Internal
Monitoring Frequency: Ongoing

Policy Type: Governance Process
Policy Title: 4.4. Board Secretaries Role

The Board secretary is an officer of the Board whose purpose is to ensure the integrity of the Board's documents with the exception of areas where the Board specifically delegates portions of this authority to others.

1. The assigned result of the secretary's job is to see to it that all Board documents and filings are accurate and timely.

    a. Policies will be current in their reflection of Board decisions.
    b. Policies will rigorously follow Policy Governance principles.
    c. Bylaw elements necessary for legal compliance and for consistency with the principles of Policy Governance will be known to the Board.
    d. Requirements for format, brevity, and accuracy of Board minutes will be known to the secretary.
2. The authority of the secretary is access to and control over Board documents.
3. The secretary may delegate its authority but remains accountable for its use.
4. Nomination and ratification of the secretary will be done yearly.

Adopted: June 23, 2011
Monitoring Method: Internal
Monitoring Frequency: Ongoing

Policy Type: Governance Process
Policy Title: 4.5. Board Member's Code of Conduct

The Board commits itself and its members to ethical, businesslike, and lawful conduct, including proper use of authority and appropriate decorum when acting as Board members.

1. Members must demonstrate loyalty to the ownership, unconflicted by loyalties to staff, other organizations, or any personal interest.
2. Members must avoid conflict of interest with respect to their fiduciary responsibility.
    a. There will be no self-dealing or business by a member with the organization. Members will annually disclose their involvement with other organizations or with vendors and any associations that might be reasonably seen as representing a conflict of interest.
    b. When the Board is to decide upon an issue about which a member has an unavoidable conflict of interest, that member shall withdraw without comment not only from the vote but also from the deliberation.
    c. Board members will not use their Board position to obtain employment in the organization for themselves, family members, or close associates. A Board member who applies for employment must first resign from the Board.
3. Board members may not attempt to exercise individual authority over the organization.
    a. Members' interaction with the Executive Director or with staff must recognize the lack of authority vested in individuals except when explicitly authorized by the Board.
    b. Members' interaction with the public, the press, or other entities must recognize the same limitation and inability of any Board member to speak for the Board except to repeat explicitly stated Board decisions.

c. Except for participation in Board deliberation about whether the Executive Director has achieved any reasonable interpretation of Board policy, members will not express individual judgments of performance of staff or the Executive Director.

4. Members will respect the confidentiality appropriate to issues of a sensitive nature.
5. Members will be properly prepared for Board deliberation.
6. Members will support the legitimacy and authority of the final determination of the Board on any matter, without regard to the member's personal position on the issue.

Adopted: June 23, 2011
Monitoring Method: Internal
Monitoring Frequency: Ongoing

Policy Type: Governance Process
Policy Title: 4.6. Board Committee Principles

Board committees, when used, will be assigned so as to reinforce the wholeness of the Board's job and so as never to interfere with delegation from Board to Executive Director.

1. Board committees are to help the Board do its job, never to help or advise the staff. Committees ordinarily will assist the Board by preparing policy alternatives and implications for Board deliberation. In keeping with the Board's broader focus, Board committees will normally not have direct dealings with current staff operations.
2. Board committees may not speak or act for the Board except when formally given such authority for specific and time-limited purposes. Expectations and authority will be carefully stated in order to prevent conflict with authority delegated to the Executive Director.
3. Board committees cannot exercise authority over staff. The Executive Director works for the full Board, and will therefore not be required to obtain the approval of a Board committee before an executive action.
4. Board committees are to avoid overidentification with organizational parts rather than the whole. Therefore a Board committee that has helped the Board create policy on some topic will not be used to monitor organizational performance on that same topic.
5. Committees will be used sparingly and ordinarily in an ad hoc capacity.
6. This policy applies to any group that is formed by Board action, whether or not it is called a committee and regardless of whether the group includes Board members. It does not apply to committees formed under the authority of the Executive Director.

Adopted: June 23, 2011
Monitoring Method: Internal
Monitoring Frequency: Ongoing

Policy Type: Governance Process
Policy Title: 4.7. Cost of Governance

Because poor governance costs more than learning to govern well, the Board will invest in its governance capacity.

1. Board skills, methods, and supports will be sufficient to ensure governing with excellence.
    a. Training and retraining will be used liberally to orient new members and candidates for membership, as well as to maintain and increase existing members' skills and understandings.
    b. Outside monitoring assistance will be arranged so that the Board can exercise confident control over organizational performance. This includes but is not limited to financial audit.
    c. Outreach mechanisms will be used as needed to ensure the Board's ability to listen to owner viewpoints and values.
2. Costs will be prudently incurred, though not at the expense of endangering the development and maintenance of superior capability.
    a. Up to $5,000 per fiscal year for training, including attendance at conferences and workshops.
    b. Up to $5,000 per fiscal year for audit and other third party monitoring of organizational performance.
    c. Up to $1,500 per fiscal year for surveys, focus groups, opinion analyses, and meeting costs.
3. The Board will establish its Cost of Governance budget for the next fiscal year during the month of February.

Adopted: June 23, 2011
Monitoring Method: Internal
Monitoring Frequency: Ongoing

Articles of Incorporation

Jefferson Academy
Policy: Articles of Incorporation
Adopted: December 2, 2010
Revised: June 27, 2012

SECOND
AMENDED AND RESTATED ARTICLES OF INCORPORATION
OF
JEFFERSON ACADEMY
A UTAH NONPROFIT CORPORATION

The undersigned, acting under the Utah Revised Nonprofit Corporation Act, Utah Code Ann. 16-6a-1001 et seq. (the "Act"), adopts the following Second Amended and Restated Articles of Incorporation (the "Articles"), which amend and restate the amended Articles of Incorporation previously adopted, and does hereby certify:

ARTICLE I

Name

The name of the Corporation shall be Jefferson Academy, a Utah nonprofit corporation (the "Corporation").

ARTICLE II

Principle Office/Place of Business

The principal place of business in Utah and the mailing address of the Corporation shall be 1425 South Angel Street; Kaysville, UT 84037. The business of the Corporation may be conducted in all states of the United States, and in all territories thereof, and in such other locations around the world as the Board of Directors shall determine.

ARTICLE III

Purpose

The purposes for which the Corporation is formed are exclusively for charitable, benevolent and educational purposes, within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (or corresponding provisions of any future United States internal revenue law) (the "Code"). In furtherance of these purposes, the Corporation may engage in all lawful activities and pursuits consistent with the powers described in the Utah Revised Nonprofit Corporation Act and authorized by Code Section 501(c)(3), including, but not limited to, operating a Utah Charter School and all activities related thereto.

Furthermore, the Corporation is formed exclusively for purposes for which a corporation may be formed under the Utah Revised Nonprofit Corporation Act, and not for pecuniary profit or financial gain. No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to, its directors, officers or other private persons or organizations, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article III hereof. The Corporation shall have the power to do any and all lawful acts and things and to engage in any and all lawful activities which may be necessary, useful, suitable, desirable or proper for the furtherance, accomplishment or attainment of any or all of the purposes for which the Corporation is organized, and to aid or assist other organizations whose activities are such as to further, accomplish, foster or attain any such purposes. No substantial part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation (except to the extent provided in Code Section 501(h)), and the Corporation shall not participate in, or intervene in (including the publication or distribution of statements), any political campaign on behalf of (or in opposition to) any candidate for public office. Notwithstanding any provision of these Articles, the Corporation shall not carry on any activities not permitted to be carried on: (a) by a corporation exempt from federal income tax as an organization described in Code Section 501(c)(3); or (b) by a corporation, contributions to which are deductible under Code Sections 170(c), 2055(a) and 2522(a).

ARTICLE IV

Members/Stock

The Corporation shall not have any class of members or stock.

ARTICLE V

Board of Directors

1. The property, business and affairs of the Corporation shall be managed by a Board of Directors. The number of Directors shall be no less than three (3), but may be more than three (3), as fixed from time to time by the Bylaws of the Corporation. Should the number of

Directors become less than three (3), the remaining Directors shall, subject to approval by the Utah State Charter School Board ("USCSB"), appoint a replacement by majority vote.

2. The Directors shall be elected in the manner set forth in the Bylaws of the Corporation.

3. The Directors shall manage the business of the Corporation. Each Director shall hold office until such time as the Director resigns, is replaced by the remaining Directors or by election, or is removed by USCSB with or without cause. Vacancies on the Board shall be filled by a vote of the majority of the remaining Directors, subject to the approval of USCSB set forth below.

4. At the election or appointment of any new Director, the Corporation's Secretary shall send notice to the Director of USCSB, by certified mail, return receipt requested. The notice shall include the identity of the nominated Directors and a request for approval of the appointment of the nominated Director. USCSB will have sixty (60) days to approve or reject the nomination of the Director. If USCSB fails to act within the sixty (60) days, the nomination will be deemed approved. The nominated Director may act as a Director, pending the approval or rejection of USCSB. A director may be removed by the USCSB at any time with or without cause. Notwithstanding anything in these Articles to the contrary, the provisions of this Article Five that gives USCSB rights to approve and/or remove Directors will not be amended or altered without the prior written consent of USCSB.

5. The names and addresses of the natural persons who are serving as the current Directors of the Corporation are as follows: (1) Keith Facer, 1425 S. Angel Street, Kaysville, UT 84037, (2) Neal Harris, 1425 S. Angel Street, Kaysville, UT 84037, (3) Shelley Young, 1425 S. Angel Street, Kaysville, UT 84037, (4) Kristi Carlston, 1425 S. Angel Street, Kaysville, UT 84037, (5) Kristine Beelek, 1425 S. Angel Street, Kaysville, UT 84037, and (6) Joshua Spilker, 1425 S. Angel Street, Kaysville, UT 84037.

ARTICLE VI

Officers

The Officers of the Corporation shall be as set forth in the Bylaws.

ARTICLE VII

Distribution on Dissolution

Upon the dissolution of the Corporation, the Board of Directors shall, after paying or making provision for the payment of all liabilities of the Corporation, transfer the assets of the Corporation to the Utah State Board of Education.

ARTICLE VIII

Registered Office/Agent

The name of the natural person who is to serve as the Registered Agent of the Corporation is Keith Facer. The address of the Corporation's registered office shall be: 1425 South Angel Street, Kaysville, UT 84037.

ARTICLE IX

Amendment

These Articles may be amended from time to time, in whole or in part, by the affirmative vote of two-thirds (2/3) of the whole number of Directors; provided that no amendment that diminishes the rights of USCSB shall be adopted without the approval of USCSB. Any such amendments shall be consistent with the Corporation's status as a tax exempt organization under Code Section 501(c)(3).

ARTICLE X

Bylaws

The Board may adopt bylaws that are not inconsistent with law or these Articles for the regulation and management of the affairs of the Corporation. No bylaws shall be adopted which conflict with the provisions in Article Five, relating to rights of USCSB, without the prior written consent of USCSB.

ARTICLE XI

Indemnification

To the extent permitted or required by the Act and any other applicable law, if any Director or officer of the Corporation is made a party to or is involved in any proceeding because such person is or was a Director or officer of the Corporation, the Corporation (i) shall indemnify such person from an against any judgments, penalties, fines, amounts paid in settlement and reasonable expenses incurred by such person in such proceeding, and (ii) shall advance to such person expenses incurred in such proceeding.

Board Rules of Order and Procedure

Jefferson Academy
Policy: Board Rules of Order and Procedure
Adopted: April 15, 2019

Pursuant to Utah Code § 53G-5-413, Jefferson Academy (the "School") hereby adopts the following rules of order and procedure to maintain order and govern conduct at the meetings of the School's board of directors (the "Board").

(1) **Public Meetings**. Board meetings will be convened, and Board business will be conducted in accordance with the applicable provisions of the Utah Open and Public Meetings Act.

(2) **Board Size & Quorum Requirement**. The Board consists of no fewer than (5) and no more than seven (7) members. A quorum of Board members must be present at any meeting to take official Board action. A quorum consists of a majority of the current Board members.

(3) **Meeting Agenda**. An agenda for each Board meeting will provide notice of the business to be conducted and topics to be considered by the Board.

(4) **Presenting Business**. As a general rule of order, a member of the Board should present an item of business by motion prior to voting. If the motion is seconded by another member of the board, the motion should then be considered and voted upon by the Board members present at the meeting.

(5) **Board Action & Voting**. The minimum number of "yes" votes required to pass any resolution or to take any action, unless otherwise prescribed by law or the School's Bylaws, is a majority of the voting members of the Board present at the meeting.

(6) **Public Comment**. The Board encourages public engagement and frequently schedules time to hear from members of the public. Public comment time is placed on the agenda at the Board's discretion.

The following rules apply to public comment at Board meetings:

a) Members of the public wishing to speak to the Board must include their name and the agenda item or topic they wish to address on the "Public Comment Sign Up Form" that is available prior to the meeting.

b) Speakers will be given up to three (3) minutes to address the Board. Speakers representing large groups may request up to six (6) minutes to address the Board.

c) The Board will not take public comment on personnel issues or statements regarding the character, professional competence, and the physical or mental health of an individual during a Board meeting.

d) The Board is unable to deliberate or take action on items raised during the public comment period that are not on the meeting agenda.

e) Persons who disrupt Board meetings will be removed from the meeting.

f) The Board chair, at his/her discretion, reserves the right to end public comment at any time.

(7) **Board Member Code of Conduct**

a) Members of the Board will conduct themselves in a civil and respectful manner during Board meetings and when acting in their official capacity as a member of the Board.

b) Members of the Board will abide by state and federal laws and School policies and refrain from personal or professional conduct that would bring censure, ridicule, damage, or reproach upon the Board or the School.

c) The Board only exercises its authority by taking official action through voting in a public Board meeting. Members of the Board have no individual authority to act on behalf of the Board unless expressly authorized by the Board. Individual members of the Board should not speak on behalf of the Board without prior Board approval.

d) Members of the Board will maintain the confidentiality of information obtained in closed session or other confidential information otherwise obtained in their official capacity as a member of the Board.

(8) **Governing Law**. If any provision contained in these Board Rules of Order & Procedure conflict with law or the Board's Bylaws, the applicable law or the Board's Bylaws will govern.

Bylaws

Jefferson Academy
Policy: Bylaws
Revised: June 8, 2020

Fourth
Amended and Restated Bylaws
of
Jefferson Academy
Dated June 8, 2020

ARTICLE 1 - NAME, PURPOSE

Section 1: The name of the organization is **Jefferson Academy** (the "corporation" or "School").

Section 2: The corporation was formed to manage, operate, guide, direct and promote the Jefferson Academy, a Utah Public Charter School. The corporation is organized under the Utah Nonprofit Corporation Act for public purposes and is not organized for the private gain of any person.

ARTICLE II - MEMBERS

Section 1: The corporation shall have no members. Any action which would otherwise by law require approval by a majority of all members or approval by the members shall require only approval of the Board. All rights which would otherwise by law vest in the members shall vest in the Board.

ARTICLE III - MEETINGS OF DIRECTORS

Section 1: Annual Meeting. The Board of Directors of the corporation (the "Board") shall hold an annual meeting for the purposes of organization, selection of Directors and officers, and the transaction of other business.

Section 2: Regular Meetings. Regular meetings will be held as scheduled by the Board, with a published schedule and proper notice. Regular meetings of the Board, including the annual meeting, shall be held without call or notice on such dates and at such times and places as may be from time to time fixed by the Board.

Section 3: Special Meetings. Special meetings of the Board for any purpose(s) may be called at any time by the President/Chief Acting Officer, Secretary, or one-third of the members of the Board.

Section 4: Notice. Special meetings of the Board and regular meetings that are held other than at the regularly scheduled time or place may be held only after each Director has received four (4) days' notice by first class mail or forty-eight (48) hours notice given personally or by telephone or other similar means of communication.

ARTICLE IV - BOARD OF DIRECTORS, OFFICERS

Section 1: Board Role, Size, Composition. The Board is responsible for overall policy and direction of the School and delegates responsibility for day-to-day operations to the Director/Principal and committees established by the Board. The Board shall consist of no fewer than five (5) and no more than seven (7) members. The Board members shall receive no compensation other than reasonable expenses.

Section 2: Meetings. The Board shall meet at an agreed upon time and place.

Section 3: Terms. Board members shall serve three (3) year terms but are eligible for re-election. Officers of the Board (President, Vice President, Secretary and Treasurer) serve three (3) year terms but are eligible for re-election.

Section 4: Quorum. A quorum consists of a majority of the current Board members. A quorum of Board members must be present at any meeting of the Board before business can be transacted or motions made or passed.

Section 5: Officers and Duties. There shall be four officers of the Board consisting of a President, a Vice-President, Secretary, and Treasurer. No Board member may hold more than one of these offices. The officers shall be elected by a majority vote of the Board at the annual meeting of the Board. Their duties are as follows:

(1) The **President** shall convene regularly scheduled Board meetings, shall preside or arrange for other officers to preside at each meeting in the following order: Vice-President, Secretary and Treasurer.

(2) The **Vice-President** will chair committees on special subjects as designated by the Board.

(3) The **Secretary** shall be responsible for keeping records of Board actions, including overseeing the taking of minutes at all Board meetings, sending out meeting announcements, distributing copies of minutes and the agenda to each Board member, and assuring that corporate records are maintained.

(4) The **Treasurer** shall make a report at each Board meeting. Treasurer shall chair the finance committee, assist in the preparation of the budget, help develop fundraising plans, and make financial information available to Board members and the public.

Section 6: Vacancies. Vacancies on the Board will exist (1) on the death, resignation, or dismissal of any member, or (2) when the term of a current Board member has expired. In order to fill such a vacancy, the Board will solicit nominations and letters of application from the School community or members of the community at large. The Board may then elect an approved applicant to fill the vacancy. Board members will be elected by the vote of a majority of the remaining members of the Board.

Section 7: Resignation, Termination and Absences. Resignation from the Board must be in writing and received by the Secretary. If the resignation is effective at a future time, a successor may be selected before such time, to take office when the resignation becomes effective. A Board member shall be dropped for excess absences from the Board if he or she has three (3) unexcused absences from Board meetings in a year. A Board member may be removed for other reasons by the vote of three-fourths (3/4) of the remaining directors.

ARTICLE V - COMMITTEES

Section 1: The Board may create committees as needed to fulfill its responsibilities. The Board President appoints all committee chairs.

ARTICLE VI - DIRECTOR AND STAFF

Section 1: Director/Principal. The Director/Principal is hired by the Board. The Director/Principal has day-to-day responsibility of the School, including carrying out the School's goals and Board policy. The Director/Principal will attend all Board meetings, report on the progress of the School, answer questions of Board members and carry out the duties described in the job description. The Board can designate other duties as necessary. The Board shall review the performance of the Director/Principal.

ARTICLE VII - AMENDMENTS

Section 1: These Bylaws may be amended when necessary by the vote of a two-thirds (2/3) majority of the Board.

ARTICLE VIII – UTAH STATE CHARTER SCHOOL BOARD POWERS

Section 1: Notwithstanding anything to the contrary in these Bylaws, the Utah State Charter School Board ("USCSB") shall: (a) have the power to remove any Director and to approve or reject any elected or appointed Director, as required under Article Five of the Articles of Incorporation, and (b) approve or reject any change to these Bylaws that conflicts with Article Five of the Articles of Incorporation. The provisions of this Article VIII that give USCSB rights to approve and/or remove Board members will not be amended or altered without the prior written consent of USCSB.

Ethics Policy

Jefferson Academy
Policy: Ethics Policy
Adopted: January 11, 2014

Jefferson Academy (the "School") adopts this policy to ensure that individuals associated with the School, including Board Members and employees, conduct themselves consistent with high standards of ethics and with applicable law.

Any allegation of a violation of this policy should be reported to the School's Board of Directors in accordance with the School's Staff Grievance Policy or Parent Grievance Policy, as applicable. The Board will ensure that all allegations of ethics violations are promptly investigated and that appropriate action is taken based on the results of the investigation.

No Board Member or School employee may violate Utah Code 76-8-105, which precludes the solicitation or receipt of a bribe.

No Board Member or School employee may violate the Utah Public Officers' and Employees' Ethics Act (Utah Code 67-16-1, et seq.), which, among other requirements, precludes Board Members and School employees from:

(a) accepting employment or engaging in any business or professional activity that he/she might reasonably expect would require or induce him/her to improperly disclose controlled information that he/she has gained by reason of his/her official position;

(b) disclosing or improperly using controlled, private, or protected information acquired by reason of his/her official position or in the course of official duties in order to further substantially his/her personal economic interest or to secure special privileges or exemptions for himself/herself or others;

(c) using or attempting to use his/her official position to:

(i) further substantially his/her personal economic interest; or

(ii) secure special privileges or exemptions for himself/herself or others;

(d) accepting other employment that he/she might expect would impair his/her independence of judgment in the performance of his/her public duties;

(e) accepting other employment that he/she might expect would interfere with the ethical performance of his/her public duties; or

(f) except as otherwise allowed in the law, knowingly receiving, accepting, taking, seeking, or soliciting, directly or indirectly for himself/herself or another a gift of substantial value or a substantial economic benefit tantamount to a gift:

(i) that would tend improperly to influence a reasonable person in the person's position to depart from the faithful and impartial discharge of the person's public duties;

(ii) that he/she knows or that a reasonable person in that position should know under the circumstances is primarily for the purpose of rewarding him/her for official action taken; or

(iii) if he/she recently has been, is now, or in the near future may be involved in any governmental action directly affecting the donor or lender, unless a disclosure of the gift, compensation, or loan and other relevant information has been made in the manner provided in Utah Code 67-16-6.

Licensed educators of the School must comply with Utah Educator Standards contained at R277-515-3 pertaining to the ethical conduct required of all licensed educators in the state of Utah.