



**AMENDMENT REQUEST
FOR SATELLITE SCHOOL
Utah State Board of Education**

The Utah State Charter School Board (SCSB) is charged with recommendations for authorizing charter schools and for monitoring, evaluating, and dismissing charters of public schools in Utah. Its work is under the direct supervision of the Utah State Board of Education (USBE) per Utah Code 53A-1a-501.5. Satellite schools require authorization from the Utah State Board of Education (SBE) following recommendation from the SCSB and enrollment in satellite schools is counted against the annual charter school enrollment goal set by the Legislature.

1. **Sponsoring Charter School** Leadership Learning Academy
2. **Street Address** 100 West 2675 North **Phone** (801) 593-9552
3. **City** Layton
4. **This is a school located in an area:** () Rural (X) Urban
5. **Chief School Officer** Chuma Uzoh **Phone** (801) 593-9552
6. **The sponsoring charter school is located in which school district?** Davis School District
7. **Attach a list of individuals designated to receive founder status of the sponsoring charter school and clearly indicate the percentage of students enrolled at your school for the past three years under founder preference (Attachment 1).**
8. **Satellite School** Leadership Learning Academy Ogden Campus
9. **Street Address** Target area: 2nd Street & Harrison **Phone:** TBD
10. **City** Ogden
11. **This is a school located in an area:** () Rural (X) Urban
12. **Chief School Officer** Chuma Uzoh **Phone** (801) 593-9552
13. **The satellite school is located in which school district?** Ogden School District
14. **List all duly elected and appointed current board members of the school (Attachment 2).**

15. Percentage of minority students at sponsoring school, percentage of minority students in sponsoring school’s district of residence, and estimated percentage of minority students at satellite school.

The percentage of minority students enrolled at Leadership Learning Academy (“LLA”) is higher than the minority enrollment rate across Davis School District as a whole. For the 2015-2016 school year, LLA reported a minority enrollment rate of 30.1%. In comparison, Davis School District reported a minority enrollment rate of 15.7%. Our minority enrollment rate is an accurate reflection of the community we serve. Based on our target area demographics and Ogden School District minority enrollment reports, we anticipate that the enrollment rate at the satellite campus will be at or near 50% which aligns with the percentages of neighboring schools and the district.

16. Percentage of students with disabilities qualifying for Special Education services at sponsoring school, percentage of students with disabilities receiving Special Education services in sponsoring school’s district of residence, and estimated percentage of students with disabilities needing Special Education services at the satellite school.

The percentage of students with disabilities receiving Special Education services at Leadership Learning Academy is aligned with the Davis School District’s rate. For the 2014-15 school year, LLA reported a Special Education prevalence rate of 11%. In comparison, Davis School District reported a prevalence rate of 10.68% for the 2013-14 school year (Note: 2013-14 is the most current district prevalence rate we were able to obtain.) It is anticipated that the prevalence rate at the LLA satellite will be similar to their current rate, as well as that of Ogden School District: 10-12%.

17. What makes this satellite school unique or needed?

Leadership Learning Academy’s Ogden campus will offer the innovative and unique teaching model of Project CHILD. Currently, Leadership Learning Academy is the only public school in Utah that offers this research-based instructional model. The Project CHILD model is not only unique, but it has proven to be very successful at Leadership Learning Academy (*see*, Attachment 12). Project CHILD is managed by Innovative Educational Programs and is a research-based teaching and learning system. Our model emphasizes reading, writing, and mathematics. Science and social studies curriculum are incorporated throughout day-to-day instruction. Project CHILD is a three-dimensional model that differs from the traditional model which is designed around a single teacher in a single grade. The CHILD triangulated design changes the traditional classroom in several dynamic ways: (i) three teachers form cluster teams (one teacher for reading, one for writing, and one for mathematics); (ii) cluster teams work across three grade levels (grades 1-3 for a primary cluster, and grades 4-6 for an intermediate cluster); (iii) teachers work with the same students for three years, which provides an opportunity for teachers to become experts in each student’s individual strengths and abilities as well as an increased understanding of how to work with each student’s weaknesses; and (iv) teachers collaborate with each other and discuss effective instructional techniques for each individual child and create a three year team-teaching method.

The teaching methods in CHILD are also different than the traditional one-teacher/one-classroom teaching style. After direct instruction from the teacher, students work independently and then in collaborative groups at three types of “learning stations” within their cluster. Students rotate to the three classrooms in their cluster for 90-minute rotations each day. Each classroom has a Computer Station for technology-based work, a Textbook Station for paper/pencil and project work, and three Activity Stations in that specific subject area for hands-on work. There is also a Teacher Station in every classroom for small group tutorials and individual assistance. There are six stations the students may attend each day.

The 20 key components of Project CHILD are outlined below:

1. Primary and intermediate classes form cross-grade classroom clusters.
2. Teachers can be certified by the Institute for School Innovation (ISI) as CHILD Subject Specialists.
3. Students stay with the same teacher team for three years for reading, writing and mathematics.
4. Teachers use the CHILD research-based materials to plan lessons and coordinate instruction.
5. Students work at a variety of learning stations (technology, hands-on, paper-pencil) on a daily basis.
6. Station activities are clearly defined with Task Cards, aligned with standards, are appropriate to students' abilities and needs, and provide feedback.
7. Teachers use the Daily Station Assignment Board to designate where students begin working each day.
8. The classroom ambiance is supportive, equitable, and risk-free, with high expectations for all.
9. Cluster teachers meet weekly to plan and coordinate instruction.
10. Teachers observe students in the other cluster classrooms at least four times annually.
11. Teachers conduct a ten-day orientation to train students in CHILD management techniques.
12. Students set and assess unit goals.
13. Students use CHILD Passports each day to guide independent movement to stations.
14. Students have frequent and equitable access to computers with software correlated with lesson objectives.
15. Students exercise control over materials and equipment.
16. Students work as partners and in cooperative teams.
17. The Director provides leadership and support.
18. There is purposeful time given for collaborative teacher planning.
19. Instructional time is given a priority and free from interruptions whenever possible.
20. Parents use the CHILD Passports to stay informed and provide input.

The Project CHILD model is not only innovative, but it has been enthusiastically embraced by our stakeholders. When educators at Leadership Learning Academy were asked why the school's model is working, they responded with these major points:

“Stations allow students to rehearse, practice, and investigate previously taught lessons again and again. Teachers believe that stations are a very big reason why students are doing so well at Leadership Learning Academy.”

“Leadership Learning Academy puts the same amount of emphasis on writing as it does math and reading. The Utah Core Standards require more writing than previous standards. Putting equal emphasis on writing prepares students to be successful on SAGE assessments.”

“The integration of technology is natural in the CHILD model.”

“I am allowed to focus on one subject. That allows me to become a specialist in one subject.”

Our educators' enthusiasm for Project CHILD is echoed by students at Leadership Learning Academy. The following comments from students reflect their perception of our model:

“Project CHILD is a great way to learn. Other schools you just get a worksheet and you do the work. But with Project CHILD you get to have the opportunity to work and learn with other kids.”

“We learn by seeing, doing, and hearing. We go to three different classes, math, writing, and reading. In each of these classes they do Project CHILD stations. We read a task card in the station that gives us directions on what to do. Each station we do focuses on a different way a child learns. We work together as a class so we can learn to work with peers.”

“We are all about being community learners. We don't just learn from our teachers and our classmates, but they learn from us as well. We use each other's materials, and become both accountable and responsible for our work. Our school is all about being and acting like leaders.”

Another direct result of our instructional model has been an increased sense of ownership and accountability on the part of our students. LLA students look forward to being in their learning stations. They learn to work with other students, they learn to problem solve, they are able to learn in their own unique ways, and they have gained leadership skills in the Project CHILD model. Parents have also expressed their support for our program. When parents were surveyed about Leadership Learning Academy, 96% agreed that LLA is achieving the vision of using the innovative and unique model of Project CHILD to challenge our students to be confident and independent learners, and 96% are satisfied with the frequency, quality, awareness, and content of leadership-based events.

The board and our administration believe that replication of our model is needed. In the end, Leadership Learning Academy has added true value to the educational landscape of our community, and the addition of our satellite campus will only enhance the public education opportunities for residents in the Ogden area.

18. How will the satellite school address the needs of students with disabilities who will need Special Education services?

In order to safeguard the appropriate implementation of special education services in the variety of program options, LLA's satellite school will adhere to the school's Special Education Policy and Procedures Manual approved by the Utah State Office of Education on December 2, 2013, and subsequently approved by the governing board on December 16, 2013. This manual ensures students with disabilities or suspected disabilities will be identified, evaluated, and provided appropriate educational services and/or accommodations within the definitions of IDEA 2004, ADA, and Section 504. This manual will be used at the satellite school in coordination with the Utah State Board of Education Rules (August 2007) and incorporates the USOE's Special Education Guidelines (August 2008) for Specific Learning Disabilities (SLD), Least Restrictive Behavioral Interventions (LRBI) and Caseloads. The manual covers the following areas:

General Provisions (Program Description);

Identification, Location, and Evaluation of Students (Child Find, Referral, Evaluation, Re-Evaluation, Eligibility Determination including SLD Classification, and Eligibility Classifications);

IEP Development and Service Delivery (IEP Team Participants, IEP Development and Content, LRE, Initial Placement, IEP Changes, Transition Services, and LRBI);

Procedural Safeguards for Students and Their Parents (Parental Participation, Independent Education Evaluation [IEE], Written Prior Notices, Dispute Resolution, Surrogate Parents, Confidentiality, and Discipline);

LEA Eligibility and Responsibilities (Assessment and Reporting, Public Posting, Ensuring Services, Supervision, Personnel Standards, Early Intervening Services, and Caseloads); and

Students with Disabilities in Other Settings (Private and Public School Placements).

Leadership Learning Academy is committed to meeting the needs of students who need special education services, and this commitment is based on the premise that every student should have an equal opportunity to receive an education. Accordingly, all LLA students are entitled to a free and appropriate education, and individuals with disabilities are afforded that same opportunity regardless of disability and severity.

This satellite school will offer a variety of program options for students based on their individual needs and as outlined in the student's Individualized Education Plan (IEP) by offering a full continuum of alternative placements. From least to most restrictive, the placements offered will be:

General Education with Supports/Consultation: a service pattern in which special educators or related service providers work with the general education classroom teacher offering specialized teaching techniques, support, and assistance for the student with a disability in the general education classroom.

Resource Program: a service pattern within each school where specialized instruction for students with disabilities is provided in a "pullout" type program. Students will receive instruction directly in a resource classroom for part of their school day.

Self-Contained Program: a service pattern in which the majority, at least half, of instruction is provided by special educators and related service providers in a classroom specifically identified as the special education classroom.

Home and Hospital Program: a service pattern in which the specialized instruction is provided within the home setting or is provided by an outside agency if the student is hospitalized. This option is available for students who are unable to attend school due to physical illness, injury or serious emotional problems.

19. **Written certification that the sponsoring charter school currently satisfies all requirements of state law and Board rule (Attachment 3).**
20. **Detailed description of governance structure for satellite school, including appointed and elected members (Attachment 4).**
21. **Municipality in which the satellite school will be located and general information regarding the physical facilities anticipated to serve the satellite school, as well as written certification that no later than 15 days after securing a building site, the sponsoring school's governing board shall notify the school district of the exact school location (Attachment 5).**

22. **Information detailing the grades to be served, the number of students to be served by grade, and ultimate enrollment figures for the satellite school.**

Year 1	GRADES AND SPECIFIC NUMBER OF STUDENTS SERVED BY GRADE													TOTAL NUMBER OF STUDENTS (Enrollment cap)
	K	1	2	3	4	5	6	7	8	9	10	11	12	
	81	81	81	81	81	81	27	0	0	0	0	0	0	513
Year 2 & Ultimate Enrollment Cap	81	81	81	81	81	81	81	0	0	0	0	0	0	567

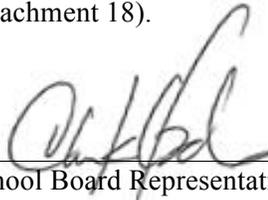
23. **Detailed financial plan for the satellite school for three fiscal years (Attachment 6).**
24. **Signed acknowledgement by sponsoring charter school governing board that they will submit any lease, lease-purchase agreement, or other contract or agreement relating to the satellite school's facilities or financing the satellite school facilities to the charter school office for review and advice prior to entering into the lease, agreement, or contract, as required in Section 53A-1a-507.9. Signed acknowledgement certifying board members' understanding that a physical site for the satellite school must be secured and under contract or appropriate permits obtained and ground breaking occurs no later than January 1 of the year the satellite school is scheduled to open (Attachment 7).**
25. **Evidence the entire amendment request document was received by the school district in which the sponsoring charter school is located, and the school district in which the satellite school will be located, as required in Section 53A-1a-505(1) (Attachment 8).**
26. **Signed acknowledgement by sponsoring charter school governing board that the board understands the satellite school shall be held accountable to its own performance agreement with the chartering entity (Attachment 9).**
27. **Attach sponsoring charter school's financial balance sheets and evidence of attending mandatory financial trainings (Attachment 10).**
28. **Attach sponsoring charter school's executive summaries from UPIPS review for the past three years (Attachment 11).**
29. **Create table and graph outlining sponsoring charter school's student performance on all applicable standardized assessments (e.g., DWA, end-of-level CRT, U-PASS, AYP, etc.) for past three years (Attachment 12).**
30. **Create table and graph outlining sponsoring charter school's authorized enrollment, fall enrollment, and student re-enrollment rates for past three years (Attachment 13).**
31. **Summary description of educational services, assessment, and curriculum for the satellite school - must be consistent with the services, assessment, and curriculum currently being offered at the sponsoring charter school (Attachment 14).**
32. **Attach comments page from the sponsoring charter school's management letter from financial audits for the past two fiscal years (Attachment 15).**

33. **Summary description of administration, teachers, and other staff to be hired for satellite school** (Attachment 16).
34. **Signed agreement by sponsoring charter school's governing board to cooperate with audits and monitoring associated with determining if the charter school fully satisfies the requirements to apply for a satellite school** (Attachment 17).
35. **Is the satellite school's curriculum fully aligned with the Utah Common Core Curriculum? If not, in what areas does the school deviate from the Core?**

Yes.

36. **Who performs the financial accounting for the school (by name) and what are his/her credentials for accounting?** (Attach resume – Attachment 18)

Brad Taylor performs the financial accounting for Leadership Learning Academy (resume included in Attachment 18).



Charter School Board Representative Signature

March 2, 2016
Date



Charter School Principal/Director

March 2, 2016
Date

ATTACHMENT 1
Leadership Learning Academy Founder Preference

The following list identifies the “founders” of Leadership Learning Academy:

- Chuma Uzoh
- Jim & Jacque Coleman
- Kristin & Tanner Cornell
- Tracy & Jared Powell
- Heidi & Justin Bauerle
- Lani & Scott Rounds
- Don and Rachel Rognon

The following table identifies, by year, the total enrollment at the school, the number of students enrolled pursuant to “founder preference,” and the percentage of students enrolled pursuant to founder preference.

School Year	Total Enrollment	# of Students Enrolled with “Founder Preference”	% of Students Enrolled with “Founder Preference”
2013-2014	450	2	.5%
2014-2015	550	1	.2%
2015-2016	558	1	.2%

ATTACHMENT 2
Board of Directors

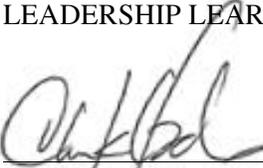
The following individuals are those duly appointed to serve as members of the Leadership Learning Academy board of directors:

Chuma Uzoh, Board Chair
Terry Capener, Vice President
Jimmy Sunlight, Financial Coordinator
Lance Eastman, Secretary
Deborah Hefner, Member

ATTACHMENT 3
Certification of Compliance

The Board of Directors of Leadership Learning Academy certifies that the school currently satisfies all requirements of state law and board rule.

LEADERSHIP LEARNING ACADEMY



Chuma Uzoh, Chair
Board of Directors

The board of directors - identified in Attachment 2 - governs Leadership Learning Academy and will govern the school's Ogden satellite campus. The board of directors is dedicated to governing in the best interests of the stakeholders of the school; this includes the students, their families, the faculty and staff. In accordance with the school's bylaws, the board can consist of five to seven members; currently, the board is comprised of five members. The board views its primary role as being responsible stewards of taxpayer dollars. In order to govern effectively, board members are expected to understand and familiarize themselves with the philosophies of the school's programs and instruction. The board is committed to their own professional development concerning board governance and Project CHILD. On a bi-annual basis, the board has held a retreat to establish and evaluate school goals, to assess financial stability, to review student outcomes, and to evaluate fidelity to the school's mission and philosophy. Board governance training has been ongoing and provided from a variety of sources including, but not limited to, the Utah Association of Public Charter Schools, the USOE, Project CHILD, teachers and other professional personnel, board research and discussion on relevant books or materials such as Brian Carpenter's *Charter Board University*, John Carver's *Board's that Make a Difference*, and Marci Cornell-Feist resources. Project CHILD professional development for the board members is ongoing and has been provided by Project CHILD staff, and school administration and teachers who are trained in the Project CHILD method.

The board is also responsible for governing the school in a manner that protects the legal interests of the school, demonstrates sound legal and ethical practices, establishes responsible policies for the school, and ensures good public relations. The board also recognizes the importance of hiring and evaluating the school's administrator as being a key element in its governance efforts, as well as a key to the academic success of the school.

Other governance duties include:

1. Promote the school's vision and mission
2. Ensure progress toward that vision and mission
3. Ensure compliance with charter and state law
4. Maintain fiscal responsibility by approving annual budget and review expenditures as necessary
5. Work with the director to establish annual school improvement goals
6. Review curriculum outcomes

The school's bylaws provide that each member of the board will serve a four-year term. Vacancies on the board of directors exist when the term of a board member expires or upon the resignation or removal of a board member. When a vacancy occurs, the board solicits nominations and letters of application from the school community and members of the community at large. If the vacancy exists because of the resignation or removal of a member during their term, the remaining board members may elect an individual to fill the remaining term of the departed member.

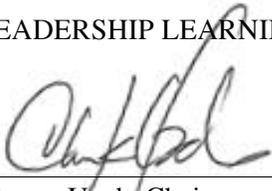
ATTACHMENT 5
Satellite Location, Facility Info & Construction Certification

Leadership Learning Academy's satellite school will be located in the City of Ogden. This location falls within the boundaries of Ogden School District. The satellite school facility will be similar to our current facility which consists of 39,569 square feet and contains 21 regular classrooms, a computer lab, library space, breakout rooms, teacher work rooms and break rooms, administrative office space, kitchen area, special education room(s), as well as staff restrooms, student restrooms, and storage space.

CERTIFICATION OF DISTRICT NOTIFICATION

The Board of Directors of Leadership Learning Academy certifies that no later than 15 days after securing a building site, it will notify Ogden School District of the exact location of the satellite school.

LEADERSHIP LEARNING ACADEMY



Chuma Uzoh, Chair
Board of Directors

ATTACHMENT 6
3-Year Financial Plan

Leadership Learning Academy		FY18			FY18		
First Operational Year		100% Enrollment			Breakeven Enrollment		
Number of Students:		1,072			975		
Grade Configuration: K-6		Grades			Grades		
Revenue							
Child Nutrition Program (CNP) and Lunchroom Sales		\$122,000			\$110,961		
Student Activities		\$15,000			\$13,643		
Other		\$0			\$0		
Total Revenue From Local Sources (1000)		\$137,000			\$124,604		
Charter School Revolving Loan		X			X		
State Educational Funding		\$6,122,310			\$5,568,332		
Total Revenue from State Sources (3000)		\$6,122,310			\$5,568,332		
Lunch and Breakfast Reimbursement		\$180,000			\$163,713		
Restricted Federal Through State		\$0			\$0		
Programs for the Disabled (IDEA)		\$139,000			\$126,423		
Elementary and Secondary Education Act (ESEA)		\$114,754			\$104,370		
Total Revenue from Federal Sources (4000)		\$433,754			\$394,506		
Private Grants & Donations:		\$0			\$0		
Source(s) (specify): <i>Charter School Start-up Grant</i>		\$90,000			\$81,856		
Loans:							
Commercial		\$0			\$0		
Other (specify)		\$0			\$0		
Prior Year Carryforward		\$0			\$0		
Total Revenue from Other Sources (5000)		\$0			\$0		
Total Revenue		\$6,783,064			\$6,169,298		
Expenditures		Number	Salary/Cost	Total	Number	Salary/Cost	Total
--- SALARIES ---							
10.131	Salaries - Teachers	54.00	\$37,877	\$2,045,368	50.00	\$37,877	\$1,893,859
10.132	Salaries - Substitute Teachers	540.00	\$80	\$43,200	500.00	\$80	\$40,000
10.161	Salaries - Teacher Aides and Paraprofessionals	24.50	\$11,671	\$285,935	20.00	\$11,671	\$233,416
10.100	Salaries - Other 1000-Instruction	0.00	\$0	\$0	0.00	\$0	\$0
Total 10 (1000)-INSTRUCTION Salaries (100)				\$2,374,503			\$2,167,276
21.141	Salaries - Attendance and Social Work Personnel	0.00	\$0	\$0	0.00	\$0	\$0
21.142	Salaries - Guidance Personnel	0.00	\$0	\$0	0.00	\$0	\$0
21.143	Salaries - Health Services Personnel	0.00	\$0	\$0	0.00	\$0	\$0
21.144	Salaries - Psychological Personnel	0.00	\$0	\$0	0.00	\$0	\$0
21.152	Salaries - Secretarial and Clerical	0.00	\$0	\$0	0.00	\$0	\$0
21.100	Salaries - Other 2100-Student Support	0.00	\$0	\$0	0.00	\$0	\$0
Total - STUDENT SUPPORT Salaries (100)				\$0			\$0
22.145	Salaries - Media Personnel - Certified	0.00	\$0	\$0	0.00	\$0	\$0
22.162	Salaries - Media Personnel - Noncertified	2.00	\$18,360	\$36,720	2.00	\$18,360	\$36,720
22.100	Salaries - Other 2200-Instructional Staff Support	0.00	\$0	\$0	0.00	\$0	\$0
Total - INSTRUCTIONAL STAFF SUPPORT Salaries (100)				\$36,720			\$36,720
24.121	Salaries - Principals and Assistants	3.00	\$77,333	\$232,000	3.00	\$77,333	\$232,000
24.152	Salaries - Secretarial and Clerical	3.00	\$33,875	\$101,626	3.00	\$33,875	\$101,626
24.100	Salaries - Other 2400-School Administration	0.00	\$0	\$0	0.00	\$0	\$0
Total -SCHOOL ADMINISTRATION Salaries (100)				\$333,626			\$333,626
26.100	Salaries - Operation & Maintenance of Facilities	0.00	\$0	\$0	0.00	\$0	\$0
Total -OPERATION & MAINT OF FACILITIES Salaries (100)				\$0			\$0
31.100	Salaries - Food Services	8.00	\$16,650	\$133,200	7.00	\$16,650	\$116,550
Total -FOOD SERVICES Salaries (100)				\$133,200			\$116,550
TOTAL - ALL SALARIES (100)				\$2,878,049			\$2,654,172
--- BENEFITS ---							
10.210	Retirement - Instruction	0%	\$2,374,503	\$0	0%	\$2,167,276	\$0
21.210	Retirement - Student Support	0%	\$0	\$0	0%	\$0	\$0
22.210	Retirement - Instructional Staff Support	0%	\$36,720	\$0	0%	\$36,720	\$0
24.210	Retirement - School Administration	0%	\$333,626	\$0	0%	\$333,626	\$0
26.210	Retirement - Operation & Main of Facilities	0%	\$0	\$0	0%	\$0	\$0
31.210	Retirement - Food Services	0%	\$133,200	\$0	0%	\$116,550	\$0
Total - All Retirement				\$0			\$0
10.220	Social Security/FICA/Unemployment/Workers Comp - Instruction	10%	\$2,374,503	\$237,450	10%	\$2,167,276	\$216,728
21.220	Social Security/FICA/Unemployment/Workers Comp - Student Support	10%	\$0	\$0	10%	\$0	\$0
24.220	Social Security/FICA/Unemployment/Workers Comp -School Administrati	10%	\$333,626	\$33,363	10%	\$333,626	\$33,363
26.220	Social Security/FICA/Unemployment/Workers Comp - Operation & Maint	10%	\$0	\$0	10%	\$0	\$0
31.220	Social Security/FICA/Unemployment/Workers Comp - Food Services	10%	\$133,200	\$13,320	10%	\$116,550	\$11,655
Total - Social Security/FICA/Unemployment/Workers Comp				\$284,133			\$261,745
10.240	Insurance (Health/Dental/Life) - Instruction	20%	\$2,374,503	\$474,901	20%	\$2,167,276	\$433,455
21.240	Insurance (Health/Dental/Life) - Student Support	20%	\$0	\$0	20%	\$0	\$0
24.240	Insurance (Health/Dental/Life) - School Administration	20%	\$333,626	\$66,725	20%	\$333,626	\$66,725
26.240	Insurance (Health/Dental/Life) - Operation & Maintenance of Facilities	20%	\$0	\$0	20%	\$0	\$0
31.240	Insurance (Health/Dental/Life) - Food Services	20%	\$133,200	\$26,640	20%	\$116,550	\$23,310

ATTACHMENT 6
3-Year Financial Plan

	Total- All Insurance(Health/Dental/Life)			\$568,266			\$523,490
10.200	Other Benefits (<i>specify</i>) - Instruction -	0%	\$2,374,503	\$0	0%	\$2,167,276	\$0
21.200	Other Benefits (<i>specify</i>) - Student Support	0%	\$0	\$0	0%	\$0	\$0
24.200	Other Benefits (<i>specify</i>) - School Administration	0%	\$333,626	\$0	0%	\$333,626	\$0
26.200	Other Benefits (<i>specify</i>) - Operation & Maintenance of Facilities	0%	\$0	\$0	0%	\$0	\$0
31.200	Other Benefits (<i>specify</i>) - Food Services	0%	\$133,200	\$0	0%	\$116,550	\$0
	Total - All Other Insurance			\$0			\$0
	TOTAL ALL BENEFITS (200)			\$852,399			\$785,235
--- PURCHASED PROFESSIONAL & TECHNICAL SERVICES ---							
10.300	Purchased Prof & Tech Services - Instruction			\$15,000			\$13,500
21.300	Purchased Prof & Tech Services - Student Support			\$42,104			\$37,894
22.300	Purchased Prof & Tech Services - Instructional Staff Support			\$130,140			\$117,126
24.300	Purchased Prof & Tech Services - School Administration			\$410,700			\$369,630
26.300	Purchased Prof & Tech Services - Operation & Maintenance of Facilities			\$67,200			\$60,480
31.300	Purchased Prof & Tech Services - Food Services			\$0			\$0
	TOTAL - ALL PURCHASED PROF & TECH SERVICES (300)			\$665,144			\$598,630
--- PURCHASED PROPERTY SERVICES ---							
26.400	Purchased Property Services			\$101,000			\$101,000
26.441	Rental of Land & Buildings			\$600,345			\$600,345
26.450	Construction and Remodeling			\$0			\$0
	TOTAL - ALL PURCHASED PROPERTY SERVICES (400)			\$701,345			\$701,345
--- OTHER PURCHASED SERVICES ---							
27.510	Student Transportation services			\$10,000			\$9,000
24.520	Insurance(other than employee benefits - e.g. D&O)			\$0			\$0
45.521	Property Insurance			\$14,000			\$14,000
45.522	Liability Insurance			\$8,000			\$8,000
10.530	Communication(telephone and other)			\$0			\$0
21.530	Communication(telephone and other)			\$0			\$0
24.530	Communication(telephone and other)			\$12,400			\$12,400
26.530	Communication(telephone and other)			\$0			\$0
24.540	Advertising			\$5,000			\$5,000
10.550	Printing and Binding			\$0			\$0
21.550	Printing and Binding			\$0			\$0
24.550	Printing and Binding			\$0			\$0
10.560	Tuition			\$0			\$0
21.570	Food Service Management			\$0			\$0
21.580	Travel/Per Diem			\$0			\$0
24.580	Travel/Per Diem			\$0			\$0
26.580	Travel/Per Diem			\$0			\$0
10.590	Inter-educational, Interagency Purchased Services			\$0			\$0
	TOTAL - OTHER PURCHASED SERVICES (500)			\$49,400			\$48,400
--- SUPPLIES ---							
10.600	Instructional Supplies	0	\$0	\$148,379	0	\$0	\$133,541
10.641	Textbooks	0	\$0	\$185,000	0	\$0	\$166,500
21.600	Supplies - Student Support Services	0	\$0	\$7,500	0	\$0	\$6,750
22.644	Library Books	0	\$0	\$7,500	0	\$0	\$6,750
22.650	Periodicals	0	\$0	\$0	0	\$0	\$0
24.600	Supplies - School Administration	0	\$0	\$30,000	0	\$0	\$27,000
26.600	Supplies - Operation & Maintenance of Facilities	0	\$0	\$24,000	0	\$0	\$21,600
31.600	Supplies - Food Service	0	\$0	\$15,000	0	\$0	\$13,500
31.630	Food - Food Service			\$120,000			\$108,000
	TOTAL - ALL SUPPLIES (600)			\$537,379			\$483,641
--- PROPERTY ---							
10.700	Property (Instructional Equipment) - Instruction			\$0			\$0
21.700	Property - Student Support Services			\$0			\$0
24.700	Property - School Administration			\$0			\$0
26.700	Property - Operation & Maintenance of Facilities			\$0			\$0
31.700	Property - Food Services			\$0			\$0
31.780	Depreciation - Kitchen Equipment Depreciation			\$0			\$0
49.710	Land and Improvements			\$0			\$0
49.720	Buildings			\$0			\$0
27.732	School Buses			\$0			\$0
10.733	Furniture and Fixtures - Instruction			\$120,000			\$108,000
24.733	Furniture and Fixtures - School Administration			\$10,000			\$9,000
21.733	Furniture and Fixtures - Student Support Services			\$10,000			\$9,000
10.734	Technology Equipment - Instruction			\$218,591			\$196,732
24.734	Technology Equipment - School Administration			\$10,000			\$9,000
21.734	Technology Equipment - Student Support Services			\$10,000			\$9,000
27.735	Non-Bus Vehicles			\$0			\$0
10.739	Other Equipment - Instruction			\$0			\$0
21.739	Other Equipment - Student Support Services			\$0			\$0

ATTACHMENT 6
3-Year Financial Plan

24.739	Other Equipment - School Administration		\$0		\$0
TOTAL - ALL PROPERTY (700)			\$378,591		\$340,732
--- OTHER OBJECTS ---					
10.800	Other Objects- Instruction		\$3,000		\$2,700
21.800	Other Objects- Student Support		\$0		\$0
24.800	Other Objects- School Administration		\$1,000		\$900
26.800	Other Objects - Operation & Maintenance of Facilities		\$0		\$0
31.800	Other Objects - Food Services		\$500		\$450
45.800	Other Objects - Building Acquisition		\$0		\$0
	Total - All Other Objects		\$0		\$0
10.810	Dues and Fees - Instruction		\$0		\$0
21.810	Dues and Fees - Student Support		\$0		\$0
24.810	Dues and Fees -School Administration		\$6,000		\$5,400
26.810	Dues and Fees - Operation & Maintenance of Facilities		\$3,000		\$2,700
	Total - All Dues and Fees		\$0		\$0
TOTAL - OTHER OBJECTS (800)			\$13,500		\$12,150
Total Building Acquisition & Instruction (4500)					
45.830	Interest		\$452,190		\$452,190
45.840	Redemption of Principal		\$101,958		\$101,958
Total other financing sources (uses) and other items			\$554,148		\$554,148
1000	Total Local		\$137,000		\$124,604
3000	Total State		\$6,212,310		\$5,650,189
4000	Total Federal		\$433,754		\$394,506
TOTAL REVENUES			\$6,783,064		\$6,169,298
100	Salaries		\$2,878,049		\$2,654,172
200	Employee Benefits		\$852,399		\$785,235
300	Purchased Professional and Technical Services		\$665,144		\$598,630
400	Purchased Property Services		\$701,345		\$701,345
500	Other Purchased Services		\$49,400		\$48,400
600	Supplies		\$537,379		\$483,641
700	Property		\$378,591		\$340,732
800	Other Objects		\$554,148		\$554,148
TOTAL EXPENDITURES			\$6,616,455		\$6,166,303
Excess or Deficiency of Revenues over Expenditures			\$166,609		\$2,995
Other Sources of Funding (5000)			\$0		\$0
Net Asset Balance (Fund Balance)			\$166,609		\$2,995
Reserves as Percentage of Total Revenue (Net Assets / Total Revenue)			2%		0%
Percentage of Funding Contributed to Reserve Balance (Ttl Rev - Ttl Exp / Ttl Rev = >5%)			0.024562543		0%
Necessary Closure Fund (2 months Purch Prop Serv + Other)			\$209,249		\$209,249

ATTACHMENT 6
3-Year Financial Plan

Leadership Learning Academy		FY19		
Second Year of Operation		100% Enrollment		
Number of Students:		1,126		
Grade Configuration:				
Revenue				
Child Nutrition Program (CNP) and Lunchroom Sales		125,000		
Student Activities		\$15,000		
Other		\$0		
Total Revenue From Local Sources (1000)		\$140,000		
Charter School Revolving Loan		X		
State Educational Funding		\$6,548,664		
Total Revenue from State Sources (3000)		\$6,548,664		
Lunch and Breakfast Reimbursement		\$186,000		
Restricted Federal Through State		\$0		
Programs for the Disabled (IDEA)		\$139,000		
Elementary and Secondary Education Act (ESEA)		\$114,754		
Total Revenue from Federal Sources (4000)		\$439,754		
Private Grants & Donations:		\$0		
Source(s) (specify): Charter School Start-Up Grant		\$60,000		
Loans:		\$0		
Commercial		\$0		
Other (specify)		\$0		
Prior Year Carryforward		\$166,609		
Total Revenue from Other Sources (5000)		\$166,609		
Total Revenue		\$7,355,027		
Expenditures		Number	Salary/Cost	Total
--- SALARIES ---				
10.131	Salaries - Teachers	56.00	\$38,716	\$2,168,081
10.132	Salaries - Substitute Teachers	560.00	\$85	\$47,600
10.161	Salaries - Teacher Aides and Paraprofessionals	24.50	\$11,881	\$291,081
10.100	Salaries - Other 1000-Instruction	0.00	\$0	\$0
	Total 10 (1000)-INSTRUCTION Salaries (100)			\$2,506,762
21.141	Salaries - Attendance and Social Work Personnel	0.00	\$0	\$0
21.142	Salaries - Guidance Personnel	0.00	\$0	\$0
21.143	Salaries - Health Services Personnel	0.00	\$0	\$0
21.144	Salaries - Psychological Personnel	0.00	\$0	\$0
21.152	Salaries - Secretarial and Clerical	0.00	\$0	\$0
21.100	Salaries - Other 2100-Student Support	0.00	\$0	\$0
	Total - STUDENT SUPPORT Salaries (100)			\$0
22.145	Salaries - Media Personnel - Certified	0.00	\$0	\$0
22.162	Salaries - Media Personnel - Noncertified	2.00	\$18,727	\$37,454
22.100	Salaries - Other 2200-Instructional Staff Support	0.00	\$0	\$0
	Total - INSTRUCTIONAL STAFF SUPPORT Salaries (100)			\$37,454
24.121	Salaries - Principals and Assistants	3.00	\$83,667	\$251,000
24.152	Salaries - Secretarial and Clerical	3.00	\$34,553	\$103,658
24.100	Salaries - Other 2400-School Administration	0.00	\$0	\$0
	Total -SCHOOL ADMINISTRATION Salaries (100)			\$354,658
26.100	Salaries - Operation & Maintenance of Facilities	0.00	\$0	\$0
	Total -OPERATION & MAINT OF FACILITIES Salaries (100)			\$0
31.100	Salaries - Food Services	0.00	\$0	\$0
	Total -FOOD SERVICES Salaries (100)			\$0
	TOTAL - ALL SALARIES (100)			\$2,898,874

ATTACHMENT 6
3-Year Financial Plan

--- BENEFITS ---				
10.210	Retirement - Instruction	0%	\$2,506,762	\$0
21.210	Retirement - Student Support	0%	\$0	\$0
22.210	Retirement - Instructional Staff Support	0%	\$37,454	\$0
24.210	Retirement - School Administration	0%	\$354,658	\$0
26.210	Retirement - Operation & Main of Facilities	0%	\$0	\$0
31.210	Retirement - Food Services	0%	\$0	\$0
	Total - All Retirement			\$0
10.220	Social Security/FICA/Unemployment/Workers Comp - Instruction	10%	\$2,506,762	\$250,676
21.220	Social Security/FICA/Unemployment/Workers Comp - Student Support	10%	\$0	\$0
24.220	Social Security/FICA/Unemployment/Workers Comp -School Administrat	10%	\$354,658	\$35,466
26.220	Social Security/FICA/Unemployment/Workers Comp - Operation & Maint	10%	\$0	\$0
31.220	Social Security/FICA/Unemployment/Workers Comp - Food Services	10%	\$0	\$0
	Total - Social Security/FICA/Unemployment/Workers Comp			\$286,142
10.240	Insurance (Health/Dental/Life) - Instruction	23%	\$2,506,762	\$576,555
21.240	Insurance (Health/Dental/Life) - Student Support	23%	\$0	\$0
24.240	Insurance (Health/Dental/Life) - School Administration	23%	\$354,658	\$81,571
26.240	Insurance (Health/Dental/Life) - Operation & Maintenance of Facilities	23%	\$0	\$0
31.240	Insurance (Health/Dental/Life) - Food Services	23%	\$0	\$0
	Total- All Insurance(Health/Dental/Life)			\$658,127
10.200	Other Benefits (<i>specify</i>) - Instruction	0%	\$2,506,762	\$0
21.200	Other Benefits (<i>specify</i>) - Student Support	0%	\$0	\$0
24.200	Other Benefits (<i>specify</i>) - School Administration	0%	\$354,658	\$0
26.200	Other Benefits (<i>specify</i>) - Operation & Maintenance of Facilities	0%	\$0	\$0
31.200	Other Benefits (<i>specify</i>) - Food Services	0%	\$0	\$0
	Total - All Other Insurance			\$0
	TOTAL ALL BENEFITS (200)			\$944,269
--- PURCHASED PROFESSIONAL & TECHNICAL SERVICES ---				
10.300	Purchased Prof & Tech Services - Instruction			\$15,000
21.300	Purchased Prof & Tech Services - Student Support			\$42,824
22.300	Purchased Prof & Tech Services - Instructional Staff Support			\$130,140
24.300	Purchased Prof & Tech Services - School Administration			\$421,600
26.300	Purchased Prof & Tech Services - Operation & Maintenance of Facilities			\$68,544
31.300	Purchased Prof & Tech Services - Food Services			\$0
	TOTAL - ALL PURCHASED PROF & TECH SERVICES (300)			\$678,108
--- PURCHASED PROPERTY SERVICES ---				
26.400	Purchased Property Services			\$103,020
26.441	Rental of Land & Buildings			\$740,766
26.450	Construction and Remodeling			\$0
	TOTAL - ALL PURCHASED PROPERTY SERVICES (400)			\$843,786
--- OTHER PURCHASED SERVICES ---				
27.510	Student Transportation services			\$15,000
24.520	Insurance(other than employee benefits - e.g. D&O)			\$0
45.521	Property Insurance			\$14,280
45.522	Liability Insurance			\$8,160
10.530	Communication(telephone and other)			\$0
21.530	Communication(telephone and other)			\$0
24.530	Communication(telephone and other)			\$12,648
26.530	Communication(telephone and other)			\$0
24.540	Advertising			\$2,500
10.550	Printing and Binding			\$0
21.550	Printing and Binding			\$0

ATTACHMENT 6
3-Year Financial Plan

24.550	Printing and Binding		\$0
10.560	Tuition		\$0
21.570	Food Service Management		\$0
21.580	Travel/Per Diem		\$0
24.580	Travel/Per Diem		\$0
26.580	Travel/Per Diem		\$0
10.590	Inter-educational, Interagency Purchased Services		\$0
TOTAL - OTHER PURCHASED SERVICES (500)			\$52,588
--- SUPPLIES ---			
10.600	Instructional Supplies		\$126,370
10.641	Textbooks		\$127,818
21.600	Supplies - Student Support Services		\$7,500
22.644	Library Books		\$7,500
22.650	Periodicals		\$0
24.600	Supplies - School Administration		\$30,000
26.600	Supplies - Operation & Maintenance of Facilities		\$24,000
31.600	Supplies - Food Service		\$15,000
31.630	Food - Food Service		\$122,500
TOTAL - ALL SUPPLIES (600)			\$460,688
--- PROPERTY ---			
10.700	Property (Instructional Equipment) - Instruction		\$0
21.700	Property - Student Support Services		\$0
24.700	Property - School Administration		\$0
26.700	Property - Operation & Maintenance of Facilities		\$0
31.700	Property - Food Services		\$0
31.780	Depreciation - Kitchen Equipment Depreciation		\$0
49.710	Land and Improvements		\$0
49.720	Buildings		\$0
27.732	School Buses		\$0
10.733	Furniture and Fixtures - Instruction		\$80,000
24.733	Furniture and Fixtures - School Administration		\$2,500
21.733	Furniture and Fixtures - Student Support Services		\$2,500
10.734	Technology Equipment - Instruction		\$171,794
24.734	Technology Equipment - School Administration		\$5,000
21.734	Technology Equipment - Student Support Services		\$5,000
27.735	Non-Bus Vehicles		\$0
10.739	Other Equipment - Instruction		\$0
21.739	Other Equipment - Student Support Services		\$0
24.739	Other Equipment - School Administration		\$0
TOTAL - ALL PROPERTY (700)			\$266,794
--- OTHER OBJECTS ---			
10.800	Other Objects- Instruction		\$3,000
21.800	Other Objects- Student Support		\$0
24.800	Other Objects- School Administration		\$1,500
26.800	Other Objects - Operation & Maintenance of Facilities		\$0
31.800	Other Objects - Food Services		\$500
45.800	Other Objects - Building Acquisition		\$0
	Total - All Other Objects		\$0
10.810	Dues and Fees - Instruction		\$0
21.810	Dues and Fees - Student Support		\$0
24.810	Dues and Fees -School Administration		\$6,000
26.810	Dues and Fees - Operation & Maintenance of Facilities		\$3,000

ATTACHMENT 6
3-Year Financial Plan

	Total - All Dues and Fees		\$0
TOTAL - OTHER OBJECTS (800)			\$14,000
Total Building Acquisition & Instruction (4500)			
45.830	Interest		\$445,539
45.840	Redemption of Principal		\$108,609
Total other financing sources (uses) and other items			\$554,148

1000	Total Local		\$140,000
3000	Total State		\$6,608,664
4000	Total Federal		\$439,754
TOTAL REVENUES			\$7,188,418
100	Salaries		\$2,898,874
200	Employee Benefits		\$944,269
300	Purchased Professional and Technical Services		\$678,108
400	Purchased Property Services		\$843,786
500	Other Purchased Services		\$52,588
600	Supplies		\$460,688
700	Property		\$266,794
800	Other Objects		\$554,148
TOTAL EXPENDITURES			\$6,699,255
Excess or Deficiency of Revenues over Expenditures			\$489,163
Other Sources of Funding (5000)			\$166,609
Net Asset Balance (Fund Balance)			\$655,773
Reserves as Percentage of Total Revenue (Net Assets / Total Revenue)			9%
Percentage of Funding Contributed to Reserve Balance (Ttl Rev - Ttl Exp / Ttl Rev = >5%)			0.068048825
Necessary Closure Fund (2 months Purch Prop Serv + Other)			\$232,989

ATTACHMENT 6
3-Year Financial Plan

Leadership Learning Academy		2019-2020		
Second Operational Year		100% Enrollment		
Number of Students:		1,126		
Revenue				
Child Nutrition Program (CNP) and Lunchroom Sales		\$125,000		
Student Activities		\$15,000		
Other		\$0		
Total Revenue From Local Sources (1000)		\$140,000		
State Educational Funding		\$6,648,082		
Total Revenue from State Sources (3000)		\$6,648,082		
Lunch and Breakfast Reimbursement		\$186,000		
Restricted Federal Through State		\$0		
Programs for the Disabled (IDEA)		\$139,000		
Elementary and Secondary Education Act (ESEA)		\$114,754		
Total Revenue from Federal Sources (4000)		\$439,754		
Private Grants & Donations:				
Source(s) <i>(specify) Charter School Start-Up Grant</i>		\$30,000		
Loans:		\$0		
Commercial		\$0		
Other <i>(specify)</i>		\$0		
Prior Year Carryforward		\$655,773		
Total Revenue from Other Sources (5000)		\$655,773		
Total Revenue		\$7,913,609		
Expenditures		Number	Salary/Cost	Total
--- SALARIES ---				
10.131	Salaries - Teachers	56.00	\$39,644	\$2,220,053
10.132	Salaries - Substitute Teachers	560.00	\$90	\$50,400
10.161	Salaries - Teacher Aides and Paraprofessionals	24.50	\$12,095	\$296,330
10.100	Salaries - Other 1000-Instruction	0.00	\$0	\$0
	Total 10 (1000)-INSTRUCTION Salaries (100)			\$2,566,783
21.141	Salaries - Attendance and Social Work Personnel	0.00	\$0	\$0
21.142	Salaries - Guidance Personnel	0.00	\$0	\$0
21.143	Salaries - Health Services Personnel	0.00	\$0	\$0
21.144	Salaries - Psychological Personnel	0.00	\$0	\$0
21.152	Salaries - Secretarial and Clerical	0.00	\$0	\$0
21.100	Salaries - Other 2100-Student Support	0.00	\$0	\$0
	Total - STUDENT SUPPORT Salaries (100)			\$0
22.145	Salaries - Media Personnel - Certified	0.00	\$0	\$0
22.162	Salaries - Media Personnel - Noncertified	2.00	\$19,102	\$38,204
22.100	Salaries - Other 2200-Instructional Staff Support	0.00	\$0	\$0
	Total - INSTRUCTIONAL STAFF SUPPORT Salaries (100)			\$38,204
24.121	Salaries - Principals and Assistants	3.00	\$85,667	\$257,000
24.152	Salaries - Secretarial and Clerical	3.00	\$35,244	\$105,731
24.100	Salaries - Other 2400-School Administration	0.00	\$0	\$0
	Total -SCHOOL ADMINISTRATION Salaries (100)			\$362,731
26.100	Salaries - Operation & Maintenance of Facilities	0.00	\$0	\$0
	Total -OPERATION & MAINT OF FACILITIES Salaries (100)			\$0
31.100	Salaries - Food Services	0.00	\$0	\$0
	Total -FOOD SERVICES Salaries (100)			\$0
	TOTAL - ALL SALARIES (100)			\$2,967,718
--- BENEFITS ---				

ATTACHMENT 6
3-Year Financial Plan

10.210	Retirement - Instruction	0%	\$0	\$0
21.210	Retirement - Student Support	0%	\$0	\$0
22.210	Retirement - Instructional Staff Support	0%	\$257,000	\$0
24.210	Retirement - School Administration	0%	\$0	\$0
26.210	Retirement - Operation & Main of Facilities	0%	\$0	\$0
31.210	Retirement - Food Services	0%	\$0	\$0
	Total - All Retirement			\$0
10.220	Social Security/FICA/Unemployment/Workers Comp - Instruction	10%	\$0	\$256,678
21.220	Social Security/FICA/Unemployment/Workers Comp - Student Support	10%	\$0	\$0
24.220	Social Security/FICA/Unemployment/Workers Comp -School Administrat	10%	\$0	\$36,273
26.220	Social Security/FICA/Unemployment/Workers Comp - Operation & Maint	10%	\$0	\$0
31.220	Social Security/FICA/Unemployment/Workers Comp - Food Services	10%	\$0	\$0
	Total - Social Security/FICA/Unemployment/Workers Comp			\$292,951
10.240	Insurance (Health/Dental/Life) - Instruction	26%	\$0	\$667,364
21.240	Insurance (Health/Dental/Life) - Student Support	26%	\$0	\$0
24.240	Insurance (Health/Dental/Life) - School Administration	26%	\$0	\$94,310
26.240	Insurance (Health/Dental/Life) - Operation & Maintenance of Facilities	26%	\$0	\$0
31.240	Insurance (Health/Dental/Life) - Food Services	26%	\$0	\$0
	Total- All Insurance(Health/Dental/Life)			\$761,674
10.200	Other Benefits (<i>specify</i>) - Instruction	0%	\$0	\$0
21.200	Other Benefits (<i>specify</i>) - Student Support	0%	\$0	\$0
24.200	Other Benefits (<i>specify</i>) - School Administration	0%	\$0	\$0
26.200	Other Benefits (<i>specify</i>) - Operation & Maintenance of Facilities	0%	\$0	\$0
31.200	Other Benefits (<i>specify</i>) - Food Services	0%	\$0	\$0
	Total - All Other Insurance			\$0
	TOTAL ALL BENEFITS (200)			\$1,054,625
--- PURCHASED PROFESSIONAL & TECHNICAL SERVICES ---				
10.300	Purchased Prof & Tech Services - Instruction			\$15,000
21.300	Purchased Prof & Tech Services - Student Support			\$43,558
22.300	Purchased Prof & Tech Services - Instructional Staff Support			\$130,140
24.300	Purchased Prof & Tech Services - School Administration			\$421,600
26.300	Purchased Prof & Tech Services - Operation & Maintenance of Facilities			\$69,914
31.300	Purchased Prof & Tech Services - Food Services			\$0
	TOTAL - ALL PURCHASED PROF & TECH SERVICES (300)			\$680,212
--- PURCHASED PROPERTY SERVICES ---				
26.400	Purchased Property Services			\$105,080
26.441	Rental of Land & Buildings			\$753,681
26.450	Construction and Remodeling			\$0
	TOTAL - ALL PURCHASED PROPERTY SERVICES (400)			\$858,761
--- OTHER PURCHASED SERVICES ---				
27.510	Student Transportation services			\$15,000
24.520	Insurance(other than employee benefits - e.g. D&O)			\$0
45.521	Property Insurance			\$14,566
45.522	Liability Insurance			\$8,323
10.530	Communication(telephone and other)			\$0
21.530	Communication(telephone and other)			\$0
24.530	Communication(telephone and other)			\$12,901
26.530	Communication(telephone and other)			\$0
24.540	Advertising			\$1,500
10.550	Printing and Binding			\$0
21.550	Printing and Binding			\$0

ATTACHMENT 6
3-Year Financial Plan

24.550	Printing and Binding		\$0
10.560	Tuition		\$0
21.570	Food Service Management		\$0
21.580	Travel/Per Diem		\$0
24.580	Travel/Per Diem		\$0
26.580	Travel/Per Diem		\$0
10.590	Inter-educational, Interagency Purchased Services		\$0
TOTAL - OTHER PURCHASED SERVICES (500)			\$52,290
--- SUPPLIES ---			
10.600	Instructional Supplies		\$126,370
10.641	Textbooks		\$112,818
21.600	Supplies - Student Support Services		\$7,500
22.644	Library Books		\$7,500
22.650	Periodicals		\$0
24.600	Supplies - School Administration		\$30,000
26.600	Supplies - Operation & Maintenance of Facilities		\$24,000
31.600	Supplies - Food Service		\$15,000
31.630	Food - Food Service		\$125,000
TOTAL - ALL SUPPLIES (600)			\$448,188
--- PROPERTY ---			
10.700	Property (Instructional Equipment) - Instruction		\$0
21.700	Property - Student Support Services		\$0
24.700	Property - School Administration		\$0
26.700	Property - Operation & Maintenance of Facilities		\$0
31.700	Property - Food Services		\$0
31.780	Depreciation - Kitchen Equipment Depreciation		\$0
49.710	Land and Improvements		\$0
49.720	Buildings		\$0
27.732	School Buses		\$0
10.733	Furniture and Fixtures - Instruction		\$50,000
24.733	Furniture and Fixtures - School Administration		\$2,500
21.733	Furniture and Fixtures - Student Support Services		\$2,500
10.734	Technology Equipment - Instruction		\$161,794
24.734	Technology Equipment - School Administration		\$2,500
21.734	Technology Equipment - Student Support Services		\$2,500
27.735	Non-Bus Vehicles		\$0
10.739	Other Equipment - Instruction		\$0
21.739	Other Equipment - Student Support Services		\$0
24.739	Other Equipment - School Administration		\$0
TOTAL - ALL PROPERTY (700)			\$221,794
--- OTHER OBJECTS ---			
10.800	Other Objects- Instruction		\$3,000
21.800	Other Objects- Student Support		\$0
24.800	Other Objects- School Administration		\$2,000
26.800	Other Objects - Operation & Maintenance of Facilities		\$0
31.800	Other Objects - Food Services		\$500
45.800	Other Objects - Building Acquisition		\$0
	Total - All Other Objects		\$0
10.810	Dues and Fees - Instruction		\$0
21.810	Dues and Fees - Student Support		\$0
24.810	Dues and Fees -School Administration		\$6,000
26.810	Dues and Fees - Operation & Maintenance of Facilities		\$3,000

ATTACHMENT 6
3-Year Financial Plan

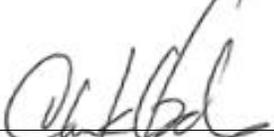
	Total - All Dues and Fees		\$0
	TOTAL - OTHER OBJECTS (800)		\$14,500
Total Building Acquisition & Instruction (4500)			
45.830	Interest		\$442,211
45.840	Redemption of Principal		\$111,937
	Total other financing sources (uses) and other items		\$554,148
1000	Total Local		\$140,000
3000	Total State		\$6,678,082
4000	Total Federal		\$439,754
	TOTAL REVENUES		\$7,257,836
100	Salaries		\$2,967,718
200	Employee Benefits		\$1,054,625
300	Purchased Professional and Technical Services		\$680,212
400	Purchased Property Services		\$858,761
500	Other Purchased Services		\$52,290
600	Supplies		\$448,188
700	Property		\$221,794
800	Other Objects		\$554,148
	TOTAL EXPENDITURES		\$6,837,736
	Excess or Deficiency of Revenues over Expenditures		\$420,100
	Other Sources of Funding (5000)		\$655,773
	Net Asset Balance (Fund Balance)		\$1,075,873
	Reserves as Percentage of Total Revenue (Net Assets / Total Revenue)		15%
	Percentage of Funding Contributed to Reserve Balance (Ttl Rev - Ttl Exp / Ttl Rev = >5%)		0.057882289
	Necessary Closure Fund (2 months Purch Prop Serv + Other)		\$235,485

CERTIFICATION OF FACILITY DOCUMENTATION REVIEW

The Board of Directors of Leadership Learning Academy certifies that it will submit any lease, lease-purchase agreement, or other contract or agreement relating to the satellite school's facility or financing the satellite school facility to the charter school office for review and advice prior to entering into the lease, agreement, or contract, as required in *Utah Code Ann.* § 53A-1a-507.9.

The Board of Directors further certifies that its members understand that a physical site for the satellite school must be secured and under contract or appropriate permits obtained and ground breaking must occur no later than January 1st of the year the satellite school is scheduled to open.

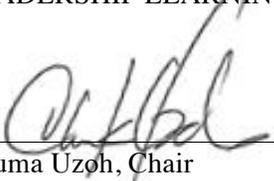
LEADERSHIP LEARNING ACADEMY



Chuma Uzoh, Chair
Board of Directors

In accordance with *Utah Code Ann.* § 53A-1a-505(1), the Board of Directors of Leadership Learning Academy certifies that a copy of this Amendment Request for a Satellite School and all associated attachments were provided to the Ogden School District, the school district in which the satellite school will be located, on March 2, 2016.

LEADERSHIP LEARNING ACADEMY

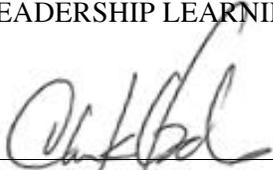


Chuma Uzoh, Chair
Board of Directors

ATTACHMENT 9
Acknowledgment of Individual Performance Agreement

The Board of Directors of Leadership Learning Academy understands and acknowledges that its satellite school will be held accountable to its own performance agreement with its chartering entity.

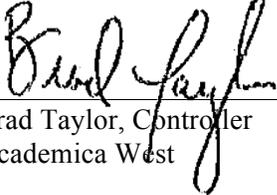
LEADERSHIP LEARNING ACADEMY



Chuma Uzoh, Chair
Board of Directors

CERTIFICATION OF FINANCE TRAINING ATTENDANCE

On behalf of Leadership Learning Academy, I certify that I (or my designee) have attended all mandatory charter school financial trainings required by the Utah State Office of Education.



 Brad Taylor, Controller
 Academica West



Leadership Learning Academy
 Statement of Financial Position
 Created on February 01, 2016
 For Prior Month
 Period Ending 01/31/2016

	Actual
Assets & Other Debits	
Current Assets	
Cash	367,526
Accounts Receivables	2,091
Total Current Assets	369,617
Fixed Assets	7,456,252
Other Debits	155,278
Total Assets & Other Debits	7,981,147
Liabilities & Fund Equity	
Current Liabilities	27,893
Long-Term Liabilities	7,419,058
Other Credits	67,938
Fund Balance	367,896
Net Income	98,362
Total Liabilities & Fund Equity	7,981,147



Leadership...Service...Accountability

April 16, 2015

Ms. Heidi Bauerle, Principal
Leadership Learning Academy
100 W. 2675 N.
Layton, UT 84041

Dear Ms. Bauerle,

The Utah State Office of Education, Special Education Services (USOE-SES) has the authority and responsibility of monitoring compliance with federal and state requirements under the Individuals with Disabilities Education Act of 2004 (IDEA) and the Utah State Office of Education Special Education Rules (USOE SER). This responsibility is administered within the framework of supporting positive results for students with disabilities. The USOE-SES must provide an Annual Performance Report (APR) to describe the progress of each Local Education Agency (LEA) and the State toward meeting targets on performance indicators established by the Office of Special Education Programs (OSEP). The USOE-SES considers multiple sources of data including student enrollment, monitoring activities, professional development, stakeholder input, personnel qualifications, use of funding, and any other public information, to identify an APR determination score and the level of monitoring and support required for each LEA.

LEA determinations are made annually; therefore the determination about the status of each LEA and the criteria used will be reviewed and possibly modified each year by the USOE-SES. While each LEA is notified of their determination level, the USOE-SES is not required to inform the public, although public information requests must be honored. In making these determinations and in deciding on appropriate enforcement actions for the federal fiscal year (FFY) 2013 APR, the USOE-SES has considered all information available at the time of the determination, including the history, nature, and length of time of any reported noncompliance, and any evidence of correction. If the LEA provided data demonstrating correction of noncompliance in a timely manner within one year, the USOE-SES will consider the LEA to be in substantial compliance regarding that indicator. The SPP compliance indicators used in making the determinations based upon FFY 2013 APR (2013–2014) data were:

- Indicator 1:** Percent of youth with IEPs graduating from high school with a regular diploma.
- Indicator 2:** Percent of youth with IEPs dropping out of high school.
- Indicator 4B:** Percent of LEAs that have: (a) a significant discrepancy, by race or ethnicity, in the rate of suspensions and expulsions of greater than 10 days in a school year for children with IEPs; and (b) policies, procedures or practices that contribute to the significant discrepancy and do not comply with requirements relating to the development and implementation of IEPs, the use of positive behavioral interventions and supports, and procedural safeguards.

*250 East 500 South P.O. Box 144200 Salt Lake City, UT 84114-4200 Voice: (801) 538-7500 Fax: (801) 538-7769
Brad C. Smith, State Superintendent of Public Instruction*

Page 1



- Indicator 9:** Percent of LEAs with disproportionate representation of racial and ethnic groups in special education and related services that is the result of inappropriate identification.
- Indicator 10:** Percent of LEAs with disproportionate representation of racial and ethnic groups in specific disability categories that is the result of inappropriate identification.
- Indicator 11:** Percent of children with parental consent to evaluate, who were evaluated and the evaluation completed within 45 school days.
- Indicator 12:** Percent of children referred by Part C prior to age 3 who were found eligible for Part B and who have an IEP developed and implemented by their third birthdays.
- Indicator 13:** Percent of youth with IEPs aged 16 and above with an IEP that includes appropriate measurable postsecondary goals that are annually updated and based upon age-appropriate transition assessment, transition services, including courses of study, that will reasonably enable the student to meet those post-secondary goals, and annual IEP goals related to the student's transition service needs.

Determinations for FFY 2014 (2014–2015) will also include results from Indicator 3: Statewide Assessments. Determinations for FFY 2015 (2015–2016) will also include results from Indicator 6: Preschool Environments.

The USOE-SES has re-conceptualized its accountability system to more effectively support LEAs in delivering compliant special education programs which lead to positive outcomes for students with disabilities. Several stakeholders were involved in the revision process and provided input and feedback regarding this process. As a result, the USOE-SES provides differentiated levels of monitoring and support to LEAs based on need. While the USOE-SES monitoring and technical assistance efforts will continue to address compliance issues, efforts will focus on working collaboratively with LEAs to develop and strengthen their capacity to implement and scale-up effective instructional practices resulting in readiness for career, college, and independent living.

The USOE-SES has completed the annual data review for the 2013–2014 school year. As a result of the data review, Leadership Learning Academy has been placed in the USOE **Supporting Tier**, with an APR Determination of **Meets Requirements**. The data used in making this determination are enclosed. For more information on the USOE tiers, supports and activities, please visit <http://schools.utah.gov/sars/Laws,-State-Rules-and-Policies/Compliance.aspx>.

Leadership Learning Academy must complete a Program Improvement Plan to address the areas of need and activities identified in the enclosed table, and any areas of need identified by Leadership Learning Academy. The Program Improvement Plan must be submitted for review by May 30, 2015.

If you have any additional questions, please call Tiffanie Owens at (801) 538-7806.

250 East 500 South P.O. Box 144200 Salt Lake City, UT 84114-4200 Voice: (801) 538-7500 Fax: (801) 538-7769
Brad C. Smith, State Superintendent of Public Instruction

Page 2



Leadership...Service...Accountability

cc: Ms. Kayleen Rodemack, Special Education Director
Ms. Echo Cunningham, Special Education Consultant



Leadership...Service...Accountability

Priority Area 1: Effective Instruction in Literacy and Numeracy						
Data	2014 Risk Score	LEA Data	Meets Target?	Percentage Below Target	Comments	Activities
Indicator 3: Numeracy Grades 3-8 State Target: \geq 19.52%	4	5.26%	No	14.26%	LEA is 16% to 25% below the state target of 19.52%.	Self-Assessment and Improvement Plan must include access to general curriculum, educator qualification, and effective instructional strategies.
Indicator 3: Numeracy Grade 10 State Target: \geq 22.10%	NA	NA	NA	NA	LEA did not enroll grade 10 in 2013-2014.	NA
Indicator 3: Literacy Grades 3-8 State Target: \geq 16.70%	2	11.11%	No	5.59%	LEA is 1% to 5% below the state target of 16.70%.	NA
Indicator 3: Literacy Grade 10 State Target: \geq 12.82%	NA	NA	NA	NA	LEA did not enroll grade 10 in 2013-2014.	NA



Priority Area II: Preschool						
Data	2014 Risk Score	LEA Data	Meets Target?	Percentage Below Target	Comments	Activities
Indicator 12: C to B Transition State Target: 100.00%	NA	NA	NA	NA	NA	NA
Data	2014 Risk Score	LEA Data	Meets Target?	Percentage <u>Below</u> Target A <u>Above</u> Target B	Comments	Activities
Indicator 6: Preschool Settings						
Percent of Students Receiving Special Education in Regular Program State Target A: \geq 33.02%	1	100.00%	Yes	NA	The LEA meets or exceeds the state target of 33.02%.	NA
Percentage of Students Receiving Special Education in Special Class or School State Target B: \leq 43.76%	1	0.00%	Yes	NA	The LEA meets or exceeds the State target of 43.76%.	NA



Priority Area II: Preschool cont'd						
Data	2014 Risk Score	LEA Data	Meets Target?	Percentage Below Target	Comments	Activities
Indicator 7: Preschool Outcomes						
Positive Social Relationships Summary Statement 1: State Target: $\geq 90.52\%$	NA	NA	NA	NA	The LEA does not provide a preschool program and therefore is not required to report Utah Preschool Outcomes Data.	NA
Positive Social Relationships Summary Statement 2: State Target: $\geq 51.20\%$	NA	NA	NA	NA	The LEA does not provide a preschool program and therefore is not required to report Utah Preschool Outcomes Data.	NA
Knowledge and Skills Summary Statement 1: State Target: $\geq 89.96\%$	NA	NA	NA	NA	The LEA does not provide a preschool program and therefore is not required to report Utah Preschool Outcomes Data.	NA



Priority Area II: Preschool cont'd						
Data	2014 Risk Score	LEA Data	Meets Target?	Percentage Below Target	Comments	Activities
Indicator 7: Preschool Outcomes						
Knowledge and Skills Summary Statement 2: State Target: $\geq 44.79\%$	NA	NA	NA	NA	The LEA does not provide a preschool program and therefore is not required to report Utah Preschool Outcomes Data.	NA
Ability to Meet Needs Summary Statement 1: State Target: $\geq 90.70\%$	NA	NA	NA	NA	The LEA does not provide a preschool program and therefore is not required to report Utah Preschool Outcomes Data.	NA
Ability to Meet Needs Summary Statement 2: State Target: $\geq 62.97\%$	NA	NA	NA	NA	The LEA does not provide a preschool program and therefore is not required to report Utah Preschool Outcomes Data.	NA



Leadership...Service...Accountability

Priority Area III: School to Post School						
Data	2014 Risk Score	LEA Data	Meets Target?	Percentage Below Target	Comments	Activities
Indicator 1: Graduation State Target: $\geq 62.13\%$	NA	NA	NA	NA	LEA did not enroll 12th grade students with disabilities in 2013-2014.	NA
Data	2014 Risk Score	LEA Data	Meets Target?	Percentage <u>Above</u> Target	Comments	Activities
Indicator 2: Dropout State Target: $\leq 6.89\%$	NA	NA	NA	NA	LEA did not report any students with disabilities (ages 14-21) who exited special education due to dropping out during 2013-2014.	NA
Data	2014 Risk Score	LEA Data	Meets Target?	Percentage Below Target	Comments	Activities
Indicator 13: Secondary Transition Plans State Target: 100%	NA	NA	NA	NA	NA	NA



Leadership...Service...Accountability

Priority Area III: School to Post School cont'd						
Data	2014 Risk Score	LEA Data	Meets Target?	Percentage Below Target	Comments	Activities
Indicator 14: Post Secondary Outcomes						
Enrolled in Higher Education State Target 14A: $\geq 24.50\%$	NA	NA	NA	NA	LEA did not enroll secondary students with disabilities in 2012-2013.	NA
Enrolled in Higher Education or Competitively Employed State Target 14B: $\geq 67.67\%$	NA	NA	NA	NA	LEA did not enroll secondary students with disabilities in 2012-2013.	NA



Priority Area III: School to Post School cont'd						
Data	2014 Risk Score	LEA Data	Meets Target?	Percentage Below Target	Comments	Activities
Indicator 14: Post Secondary Outcomes						
Enrolled in Higher Education, or in Some Other Postsecondary Education or Training Program, or Competitively Employed State Target 14C: $\geq 81.83\%$	NA	NA	NA	NA	LEA did not enroll secondary students with disabilities in 2012-2013.	NA



Priority Area IV: General Supervision						
Data	2014 Risk Score	LEA Data	Meets Target?	Percentage Below Target A Above Target B	Comments	Activities
Indicator 5: Access to General Curriculum						
Inside the Regular Class 80% or More of the Day State Target 5A: $\geq 56.81\%$	1	85.71%	Yes	NA	The LEA provides a continuum of placement options to support student access to age appropriate peers and the Utah Core Standards and Essential Elements. Indicator 5A results are at or above the State target of 56.81%.	NA
Inside the Regular Class Less Than 40% of the Day State Target 5B: $\leq 13.57\%$	1	0.00%	Yes	NA	The LEA provides a continuum of placement options to support student access to age appropriate peers and the Utah Core Standards and Essential Elements. Indicator 5B results are at or below the State target of 13.57%.	Review Policies, procedures, and practices to ensure all students with disabilities have access to the services outlined in the IEP based on student need and not based on scheduling or LEA philosophy.



Leadership...Service...Accountability

Priority Area IV: General Supervision cont'd						
Data	2014 Risk Score	LEA Data	Meets Target?	Percentage Above Target	Comments	Activities
Indicator 4B: Suspension and Expulsion Residence, or Homebound/Hospital Placements	1	0.00%	Yes	NA	The LEA does not have a significant discrepancy in the rate of suspension or expulsion of students with disabilities. The LEA provides a continuum of placement options to support student access to age appropriate peers and the Utah Core Standards and Essential	NA
	1	0.00%	Yes	NA		
Data	2014 Risk Score	LEA Data	Meets Target?	Percentage Below Target	Comments	Activities
Indicator 8: Parent Involvement State Target: $\geq 86.04\%$	NA	NA	NA	NA	NA	NA

250 East 500 South P.O. Box 144200 Salt Lake City, UT 84114-4200 Voice: (801) 538-7500 Fax: (801) 538-7769
 250 East 500 South P.O. Box 144200 Salt Lake City, UT 84114-4200 Voice: (801) 538-7500 Fax: (801) 538-7769
 Brad C. Smith, State Superintendent of Public Instruction

Page 12
Page 13



Leadership...Service...Accountability

Priority Area IV: General Supervision cont'd						
Data	2014 Risk Score	LEA Data	Meets Target?	Percentage Above Target	Comments	Activities
Indicator 9: Disproportionality State Target: 0.00%	NA	NA	NA	NA	LEA does not have any subgroups that meet the minimum "n" size required to calculate a risk ratio.	NA
Indicator 10: Disproportionality State Target: 0.00%	NA	NA	NA	NA	LEA does not have any subgroups that meet the minimum "n" size required to calculate a risk ratio.	NA
Data	2014 Risk Score	LEA Data	Meets Target?	Percentage Below Target	Comments	Activities
Indicator 11: Child Find/Initial Evaluation State Target: 100%	NA	NA	NA	NA	NA	NA



Priority Area IV: General Supervision cont'd			
Data	2014 Risk Score	Comments	Activities
Determination History	NA	NA	NA
Improvement Plan Focus on Student Outcomes	NA	NA	NA
Quality of PIP	This area was not used in making tiered monitoring assignments for the 2014-2015 school year. It will be included in assignments for the 2015-2016 school year.		
Progress on PIP	This area was not used in making tiered monitoring assignments for the 2014-2015 school year. It will be included in assignments for the 2016-2017 school year.		
Findings of Noncompliance	1	NA	NA
Internal Monitoring	1	NA	NA
Dispute Resolution	1	NA	NA
Fiscal	2	Expenditures exceed budget.	NA
Data Timeliness	1	NA	NA
SEA Concerns	1	NA	NA

Annual Performance Report on Utah's State Performance Plan

Leadership Learning Academy

**FFY 2013
Publication Date: May 6, 2015**

In accordance with the Individuals with Disabilities Education Improvement Act of 2004 (IDEA), each State must have in place a State Performance Plan (SPP) to evaluate the State's efforts to meet the requirements of the implementation of IDEA. The SPP is a six-year plan which describes Utah's performance on 20 indicators. The Office of Special Education Programs (OSEP) in the U.S. Department of Education requires that States report annually to the public on the performance of each local education agency (LEA) on applicable indicators, as part of the Annual Performance Report (APR).

The SPP/APR can be viewed at <http://schools.utah.gov/sars/Data/Performance/Reports/2013Reports.aspx>
The SSIP can be viewed at <http://schools.utah.gov/sars/Data/Performance/Reports/2013SSIP.aspx>
Past Annual LEA APR Reports may be viewed at <http://schools.utah.gov/sars/Data/Performance/Reports.aspx>

APR Determination: Meets Requirements

#	Indicator	Measurement	FFY 2013 State Target	FFY 2013 LEA Data	LEA Met FFY 2013 Target?	FFY 2013 State Data	State Met FFY 2013 Targets?
1	Graduation Rate	Percent of youth with IEPs graduating from high school with a regular diploma.	62.13%	NA	NA	65.02%	Y
2	Drop Out Rate	Percent of youth with IEPs dropping out of high school.	≤6.89%	NA	NA	6.89%	Y
3	Statewide Assessment	Participation and performance of students with IEPs on Statewide assessments:					
3A	State AMO Objectives	Percent of the LEAs with a disability subgroup that meets the State's minimum "n" size that meet the State's AMO targets for the disability subgroup in English Language Arts grades 3–8.	39.29%	NA*	NA	39.29%	Y
		Percent of the LEAs with a disability subgroup that meets the State's minimum "n" size that meet the State's AMO targets for the disability subgroup in English Language Arts grade 10.	29.55%	NA*	NA	29.55%	Y
		Percent of the LEAs with a disability subgroup that meets the State's minimum "n" size, that meet the State's AMO targets for the disability subgroup in Mathematics grades 3–8.	45.95%	NA*	NA	45.95%	Y
		Percent of the LEAs with a disability subgroup that meets the State's minimum "n" size that meet the State's AMO targets for the disability subgroup in Mathematics grade 10.	50.00%	NA*	NA	50.00%	Y
3B	Participation rate for students with IEPs.						
	English Language Arts	Participation rate of grade 3–8 and grade 10 students.	95.00%	100.00%	Y	98.17%	Y
	Math	Participation rate of grade 3–8 and grade 10 students.	95.00%	100.00%	Y	98.04%	Y
3C	Proficiency rate for students with IEPs against grade level, modified, and alternate academic achievement standards.						
	English	Proficiency rate of grade 3–8 students.	17.38%	10.00%	N	17.38%	Y
	Language Arts	Proficiency rate of grade 10 students.	13.05%	n<10	NA	13.05%	Y
	Math	Proficiency rate of grade 3–8 students.	20.11%	5.00%	N	20.11%	Y
		Proficiency rate of grade 10 students.	7.86%	n<10	NA	7.86%	Y

*Because FFY13 is the baseline year, AMO targets cannot be calculated on the LEA level. Indicator 3A will be reported starting in FFY14.

Leadership Learning Academy (continued)

#	Indicator	Measurement	FFY 2013 State Target	FFY 2013 LEA Data	LEA Met FFY 2013 Target?	FFY 2013 State Data	State Met FFY 2013 Targets?
4	Suspension and Expulsion Rate	Percent of LEAs identified by the State as having a significant discrepancy in the rates of suspensions and expulsions of students with disabilities for greater than 10 days in a school year.					
4A	Significant Discrepancy	Percent of LEAs that have a significant discrepancy in the rate of suspensions and expulsions of greater than 10 days in a school year for students with IEPs.	0.00%	NA	NA	0.00%	Y
4B	Significant Discrepancy by Race or Ethnicity	Percent of LEAs that have a significant discrepancy, by race or ethnicity, in the rate of suspensions and expulsions of greater than 10 days in a school year for students with IEPs and policies, procedures or practices that contribute to the significant discrepancy and do not comply with requirements relating to the development and implementation of IEPs, the use of positive behavioral interventions and supports, and procedural safeguards.	0.00%	NA	NA	0.00%	Y
5	LRE for Students 6-21	Percent of students with IEPs aged 6 through 21 who are served:					
5A	Regular Classroom	Inside the regular class 80% or more of the day,	56.81%	85.71%	Y	56.81%	Y
5B	Separate Classroom	Inside the regular class less than 40% of the day, and	≤13.57%	0.00%	Y	13.57%	Y
5C	Separate Facilities	In separate schools, residential facilities, or homebound/hospital placements.	≤3.00%	0.00%	Y	2.59%	Y
6	LRE for Children 3-5	Percent of children aged 3 through 5 with IEPs attending:					
6A	Regular Program	Regular early childhood program and receiving the majority of special education and related services in the regular early childhood program.	33.02%	100.00%	Y	33.02%	Y
6B	Special Program	A separate special education class, separate school or residential facility.	≤43.76%	0.00%	Y	43.76%	Y
7	Outcomes for Children 3-5	Percent of preschool children aged 3 through 5 with IEPs who demonstrate improved:					
7A	Social-Emotional	Positive social-emotional skills (including social relationships),	90.52% ¹ 51.20% ²	NA ¹ NA ²	NA NA	90.52% ¹ 51.20% ²	Y Y
7B	Knowledge and Skills	Acquisition and use of knowledge and skills (including early language/communication and early literacy), and	89.96% ¹ 44.79% ²	NA ¹ NA ²	NA NA	89.96% ¹ 44.79% ²	Y Y
7C	Behaviors	Use of appropriate behaviors to meet their needs.	90.70% ¹ 62.97% ²	NA ¹ NA ²	NA NA	90.70% ¹ 62.97% ²	Y Y
8	Parent Involvement	Percent of parents with a student receiving special education services who report that schools facilitated parent involvement as a means of improving services and results for students with disabilities.	86.04%	NA	NA	86.06%	Y
9	Disproportionate by Race/Ethnicity, Overall	Percent of LEAs with disproportionate representation of racial and ethnic groups in special education and related services that is the result of inappropriate identification.	0.00%	NA	NA	0.00%	Y
10	Disproportionate by Race/Ethnicity, Disability Category	Percent of LEAs with disproportionate representation of racial and ethnic groups in specific disability categories that is the result of inappropriate identification.	0.00%	NA	NA	0.00%	Y
11	Evaluation in 60 Days**	Percent of students who were evaluated within 60 days of receiving parental consent for initial evaluation, or if the State establishes a timeframe within which the evaluation must be conducted, within that timeframe. The Utah State timeline is 45 school days.	100.00%	NA	NA	99.65%	N
12	Transition from Part C to Part B	Percent of students referred by Part C prior to age 3, who are found eligible for Part B, and who have an IEP developed and implemented by their third birthdays.	100.00%	NA	NA	99.75%	N

** State established timeline is 45 school days.

- Indicator 7: Of those preschool children who entered the preschool program below age expectations in each Outcome, the percent who substantially increased their rate of growth by the time they turned 6 years of age or exited the program.
- Indicator 7: The percent of preschool children who were functioning within age expectations in each Outcome by the time they turned 6 years of age or exited the program.

Leadership Learning Academy (continued)

#	Indicator	Measurement	FFY 2013 Target	FFY 2013 LEA Data	LEA Met FFY 2013 Targets?	FFY 2013 State Data	State Met FFY 2013 Targets?
13	Transition Planning on IEP by Age 16	Percent of youth with IEPs aged 16 and above that includes appropriate measurable postsecondary goals that are annually updated and based upon an age-appropriate transition assessment; transition services, including courses of study, which will reasonably enable the student to meet those post-secondary goals; and annual IEP goals related to the student's transition services needs. There must also be evidence that the student was invited to the IEP Team meeting where transition services are to be discussed and evidence that, if appropriate, a representative of any participating agency was invited to the IEP Team meeting with the prior consent of the parent or student who has reached the age of majority.	100.00%	NA	NA	98.12%	N
14	Post-secondary Outcomes	Percent of youth who are no longer in secondary school, had IEPs in effect at the time they left school, and were:					
14A	Higher Education (HE)	Enrolled in higher education within one year of leaving high school;	24.50%	NA	NA	24.50%	N
14B	HE or Employed	Enrolled in higher education or competitively employed within one year of leaving high school;	67.67%	NA	NA	67.67%	Y
14C	HE, Post Secondary Training, or Employed	Enrolled in higher education or in some other post-secondary education or training program, competitively employed, or in some other employment within one year of leaving high school.	81.83%	NA	NA	81.83%	Y
15	General Supervision: Resolutions	Percent of hearing requests that went to resolution sessions, and were resolved through resolution session settlement agreements.	NA	n<10	NA	NA†	NA†
16	General Supervision: Mediations	Percent of mediations held that resulted in mediation agreements.	NA	n<10	NA	NA†	NA†

† As the State total was less than 10, there is no requirement to report on this indicator.

ATTACHMENT 12
Student Performance Data

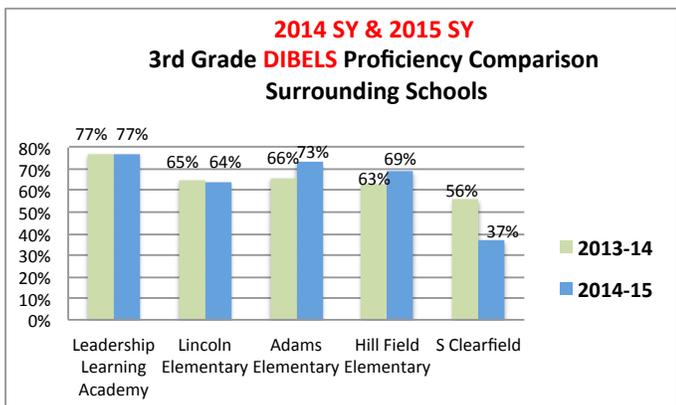
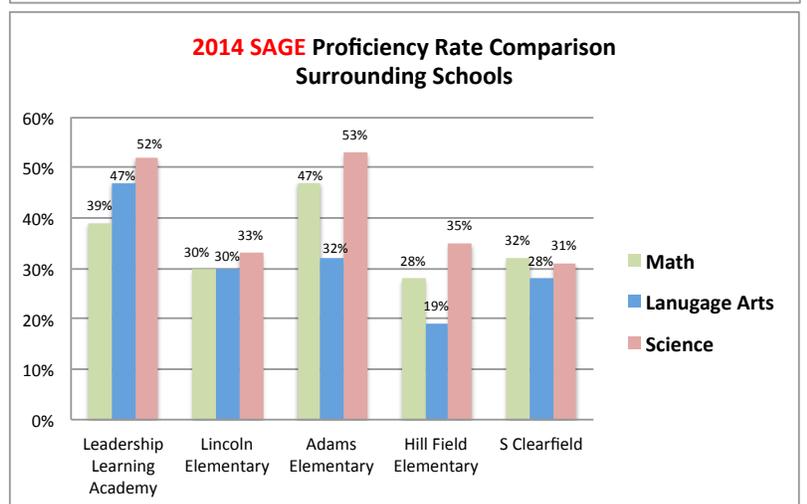
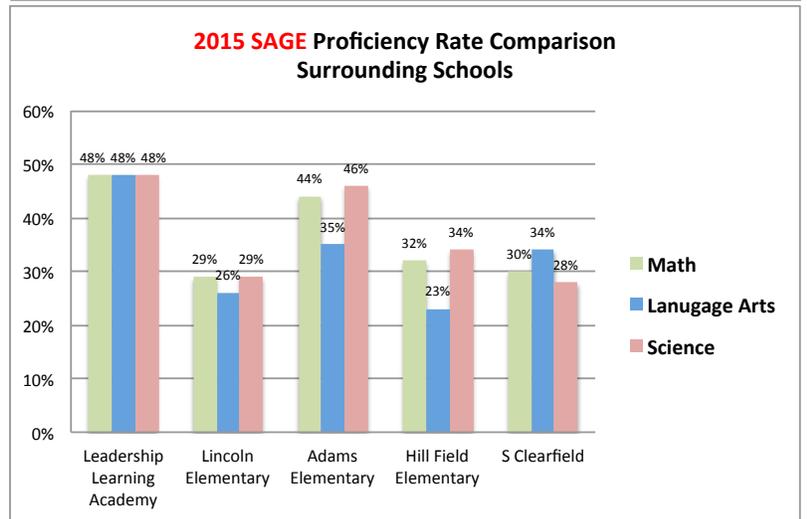
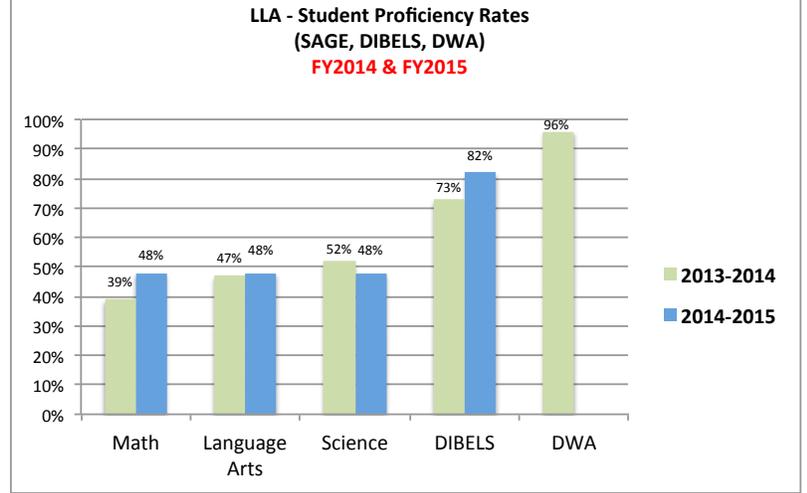
At Leadership Learning Academy, we are pleased and encouraged by our student performance data. The graph and table to the right provide LLA's student proficiency rates for the past two school years in Language Arts, Mathematics, Science, Direct Writing Assessment, and DIBELS. Note: DWA is no longer administered, and therefore, no FY15 data is included.

In an effort to place LLA's proficiency rates in the context of its educational landscape, the most compelling and relevant data comparison is with the surrounding schools that serve similar demographics from the same communities. Leadership Learning Academy is located within the boundaries of Lincoln Elementary and near the boundaries of Adams Elementary and Hill

Field Elementary. The vast majority of LLA's student population resides within the boundaries of these three schools and S. Clearfield Elementary. For additional context, we have incorporated and averaged proficiency rates for four additional schools that are located within ~2 mile radius of LLA (Mountain View Elementary, Crestview Elementary, King Elementary, and South Clearfield Elementary).

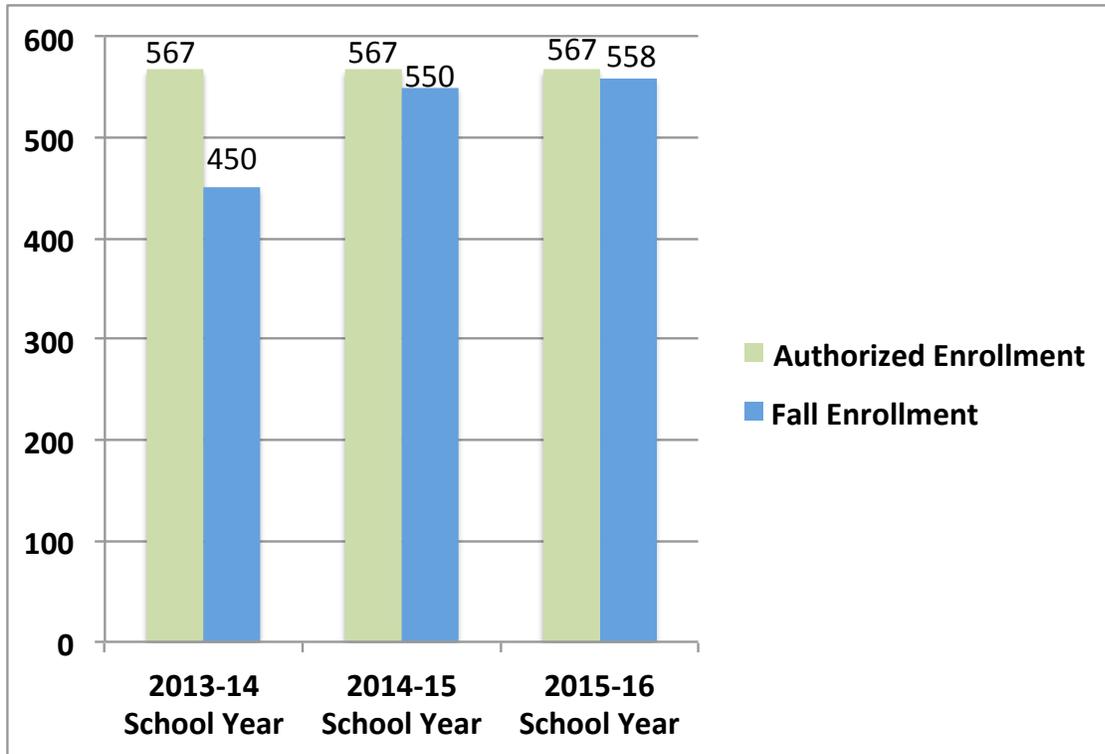
The graphs to the right provide an insightful comparison of LLA's proficiency rates to those of the surrounding schools and they highlight LLA's extraordinary efforts in its community to improve student performance through implementation of the school's academic program.

LLA - Student Proficiency Rate (SAGE, DIBELS, DWA)						
	Math	Language Arts	Science	DIBELS	DWA	
2013-2014	39%	47%	47%	52%	73%	96%
2014-2015	48%	48%	48%	48%	82%	n/a



The following graph and table indicate Leadership Learning Academy’s enrollment capacity, fall enrollment, and retention rate for the past three years:

	Authorized Enrollment	Fall Enrollment	% of Students Re-Enrolled
2013-14 School Year	567	450	N/A
2014-15 School Year	567	550	84%
2015-16 School Year	567	558	76%



Consistent with the services, assessment, and curriculum currently being offered at Leadership Learning Academy, the satellite school will utilize the innovative teaching model of Project CHILD. Project CHILD is managed by Innovative Educational Programs and is a research-based teaching and learning system. The model emphasizes reading, writing, and mathematics. Science and social studies curriculum are incorporated throughout the day-to-day instruction. Project CHILD is a three-dimensional model that differs from the traditional model which is designed around a single teacher in a single grade. The Project CHILD triangulated design changes the traditional classroom in several dynamic ways. Three teachers form cluster teams (one teacher for reading, one for writing, and one for mathematics). Cluster teams work across three grade levels: grades 1-3 for a primary cluster, and grades 4-6 for an intermediate cluster. Teachers work with the same students for three years allowing an amazing opportunity for teachers to become experts in each student's individual strengths and abilities as well as learning how to work with each student's weaknesses. Cluster teachers collaborate with each other and discuss effective instructional techniques for each individual child creating a three-year long team-teaching method.

Leadership Learning Academy and its satellite will utilize instructional strategies embedded in Project CHILD, and assessments will be used as instructional tools that guide Response to Intervention (RTI) and enrichment activities. LLA and its satellite will continuously assess students as a means to identify those in need of additional services including, but not limited to, special education, gifted and talented, and English language learning. Student progress will be monitored and communicated with parents through a variety of methods such as student passports, parent teacher conferences, phone calls, notes home, one-on-one conferences and Individualized Education Plans if appropriate. LLA and its satellite school will actively participate in Utah State Office of Education requirements for student achievement, accountability, and state assessments.

At the beginning of each school year, students will be assessed in the areas of reading, writing, and math to establish a baseline from which to evaluate individual student progress and determine student placement in leveled ability groups, within the classroom. Project CHILD's learning stations and teacher assignments naturally lend themselves to allowing for ability group work. LLA and its satellite will ensure that both formative and summative assessments produce reliable and valid data to guide the decision-making process (i.e. instructional adjustments). Assessment results will also be analyzed by the administration and the school community, including the board of directors, when determining progress towards school performance goals.



Financial Statements
June 30, 2015

Leadership Learning Academy, Inc.

www.eidebailly.com



CPAs & BUSINESS ADVISORS

Independent Auditor's Report

The Board of Directors
Leadership Learning Academy, Inc.
Layton, Utah

Report on the Financial Statements

We have audited the accompanying financial statements of Leadership Learning Academy, Inc., which comprise the statement of financial position as of June 30, 2015, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Leadership Learning Academy, Inc. as of June 30, 2015, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

www.eidebailly.com

5929 Fashion Point Dr., Ste. 300 | Ogden, UT 84403-4684 | T 801.621.1575 | F 801.627.2911 | EOE

ATTACHMENT 15
Annual Financial Audit
Independent Auditor's Report & Notes to Financial Statements

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated November 30, 2015 on our consideration of Leadership Learning Academy, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Leadership Learning Academy, Inc.'s internal control over financial reporting and compliance.

Eide Bailly LLP

Ogden, Utah
November 30, 2015

ATTACHMENT 15
Annual Financial Audit
Independent Auditor's Report & Notes to Financial Statements

Leadership Learning Academy, Inc.
Statement of Financial Position
June 30, 2015

Assets	
Current Assets	
Cash	\$ 435,031
Accounts receivable	34,416
Total current assets	469,447
Deferred Financing Costs, Net	155,278
Property and Equipment, Net	7,456,253
Total assets	\$ 8,080,978
Liabilities and Net Assets	
Current Liabilities	
Accounts payable	\$ 6,128
Accrued liabilities	154,460
Accrued interest	37,903
Notes payable, current portion	166,572
Total current liabilities	365,063
Notes Payable, Less Current Portion	7,348,017
Total liabilities	7,713,080
Net Assets	
Unrestricted	367,898
Total liabilities and net assets	\$ 8,080,978

See Notes to Financial Statements

3

ATTACHMENT 15
Annual Financial Audit
Independent Auditor's Report & Notes to Financial Statements

Leadership Learning Academy, Inc.
Statement of Activities
Year Ended June 30, 2015

<hr/>	
Revenue, Support and Gains	
Federal	\$ 204,968
State	2,981,341
Local	74,617
Gain on disposal of capital lease	321,705
	<hr/>
Total revenue, support and gains	3,582,631
	<hr/>
Program Expenses	
Instructional - teachers	1,566,216
Instructional - aides	104,647
Administration operations	369,461
Student support service	78,645
Operation and maintenance of facility	263,493
Interest expense	456,809
Depreciation and amortization	295,663
Amortization	5,517
	<hr/>
Total program expenses	3,140,451
	<hr/>
Change in Net Assets	442,180
Net Deficit, Beginning of Year	<hr/> (74,282)
Net Assets, End of Year	<hr/> <hr/> \$ 367,898

See Notes to Financial Statements

4

ATTACHMENT 15
Annual Financial Audit
Independent Auditor's Report & Notes to Financial Statements

Leadership Learning Academy
Statement of Cash Flows
Year Ended June 30, 2015

Cash Flows from Operating Activities	
Change in net assets	\$ 442,180
Adjustments to reconcile change in net deficit to net cash from operating activities	
Gain on disposal of capital lease	(321,705)
Depreciation and amortization	295,663
Amortization	5,517
Changes in operating assets and liabilities	
Accounts receivable	6,506
Accounts payable	(18,109)
Accrued liabilities	21,796
Accrued interest	37,903
Net Cash from Operating Activities	<u>469,751</u>
Cash Flows used for Investing Activities	
Purchases of property and equipment	<u>(76,295)</u>
Cash Flows from Financing Activities	
Note payable issuance costs	(160,795)
Principal payments on capital lease	(20,674)
Proceeds from note payable	250,000
Principal payments on notes payable	(210,506)
Net Cash used for Financing Activities	<u>(141,975)</u>
Net Change in Cash	251,481
Cash, Beginning of Year	<u>183,550</u>
Cash, End of Year	<u>\$ 435,031</u>
Supplemental Disclosure of Cash Flow Information	
Cash paid during the year for interest	<u>\$ 418,906</u>
Supplemental Disclosure of Financing Activity	
Disposal of capital lease obligation	<u>\$ 6,234,278</u>
Building and land financed through note payable	<u>\$ 7,250,000</u>

See Notes to Financial Statements

5

Note 1 - Principal Activity and Significant Accounting Policies

Organization

Leadership Learning Academy, Inc. (the "Academy") was formed in 2011 and is a nonprofit institution which was organized under the nonprofit corporation laws of the State of Utah. The mission of the Academy is to provide the unique, innovative teaching model of Project CHILD to help achieve a high degree of academic success while developing problem solving skills, independent learners, and future leaders in all our students.

Receivables and Credit Policies

Accounts receivable consist primarily of noninterest-bearing amounts due for educational programs. Management determines the allowance for uncollectable accounts receivable based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Accounts receivable are written off when deemed uncollectable. At June 30, 2015, the allowance was \$0.

Deferred Financing Costs

Deferred financing costs are amortized using the effective interest rate method over the life of the note payable.

Property and Equipment

Property and equipment additions over \$1,500 are recorded at cost, or if donated, at fair value on the date of donation. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 20 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any remaining gain or loss is included in the statement of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

The Academy reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended June 30, 2015.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Unrestricted Net Assets – Net assets available for use in general operations.

Temporarily Restricted Net Assets – Net assets subject to donor restrictions that may or will be met by expenditures or actions of the Academy and/or the passage of time, and certain income earned on permanently restricted net assets that has not yet been appropriated for expenditure by the Academy's Board of Directors.

The Academy reports contributions as temporarily restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated

ATTACHMENT 15
Annual Financial Audit
Independent Auditor's Report & Notes to Financial Statements

Leadership Learning Academy, Inc.
Notes to Financial Statements
June 30, 2015

time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently Restricted Net Assets – Net assets whose use is limited by donor-imposed restrictions that neither expire by the passage of time nor can be fulfilled or otherwise removed by action of the Academy. The restrictions stipulate that resources be maintained permanently but permit the Academy to expend the income generated in accordance with the provisions of the agreements.

The Academy did not have any temporarily or permanently restricted net assets as of June 30, 2015.

Revenue and Revenue Recognition

State Funding - The Academy receives funding from the State of Utah as administered by the Utah State Office of Education based on the number of students enrolled in its academy. The State provides unrestricted funding for normal academy operations and restricted funds for specific academy-related activities or functions. Unrestricted funding is recognized as revenue when received. Funding for which qualifying expenses have not been incurred is recorded as temporarily restricted net assets in the Academy's Statement of Financial Position.

Federal Grants - The Academy has received federal charter academy grants, which are paid through the Utah State Office of Education. Funds are generally received on a reimbursement basis and, accordingly, revenues related to these federal grants are recognized when qualifying expenses have been incurred and when all other grant requirements have been met.

Contributions and Donated Services - Unrestricted contributions are recognized as revenue when received. Contributions of goods are recorded at fair value. Contributions of services are recorded at fair value as revenue at the time the service is rendered when specialized skills are required and when the Academy would otherwise purchase the services. No amounts have been reflected in the accompanying financial statements for contributed goods or services during the year ended June 30, 2015 because items did not meet the definition above. Restricted contributions received are recorded as increases in temporarily restricted or permanently restricted net assets depending on the nature of the restriction. Temporarily restricted net assets are recognized as unrestricted revenue when the terms of the restrictions are met. Permanently restricted net assets represent the cumulative amount of endowment contributions received. Endowment contributions are principal amounts donated with the agreement that only future earnings on the principal be available for the operations of the Academy. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

Functional Expenses

Management believes that all expenses are program expenses.

Income Taxes

The Academy is organized as a Utah nonprofit corporation and has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Section 501(a) of the Internal Revenue Code as organizations described in Section 501(c)(3), qualify for the charitable contribution deduction under Section 170(b)(1)(A)(ii), and has been determined not to be a private foundation under Section 509(a)(1). The Academy is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Academy is subject to income tax on net income that is derived from business activities that are unrelated to their exempt purposes. The Academy has determined it is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

7

ATTACHMENT 15
Annual Financial Audit
Independent Auditor's Report & Notes to Financial Statements

Leadership Learning Academy, Inc.
Notes to Financial Statements
June 30, 2015

The Academy believes that it has appropriate support for any tax positions taken affecting its annual filing requirements, and as such, does not have any uncertain tax positions that are material to the financial statements. The Academy would recognize future accrued interest and penalties related to unrecognized tax benefits and liabilities in income tax expense if such interest and penalties are incurred.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates and those differences could be material.

Financial Instruments and Credit Risk

The Academy manages deposit concentration risk by placing cash, money market accounts, and certificates of deposit with financial institutions believed by management to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, the Academy has not experienced losses in any of these accounts. Credit risk associated with accounts receivable and promises to give is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from Board members, governmental agencies, and foundations supportive of the Academy's mission.

Recent Accounting Pronouncements

The Financial Accounting Standard Board (FASB) has issued Accounting Standards Update (ASU) No. 2015-03, *Interest—Imputation of Interest*, which will be effective for the Academy's financial statements during the period ending June 30, 2016. This amendment will require that debt issuance costs related to a recognized debt liability be presented in the balance sheet as a direct reduction from the carrying amount of that debt liability.

Subsequent Events

The Academy has evaluated subsequent events through November 30, 2015, the date the financial statements were available to be issued.

ATTACHMENT 15
Annual Financial Audit
Independent Auditor's Report & Notes to Financial Statements

Leadership Learning Academy, Inc.
Notes to Financial Statements
June 30, 2015

Note 2 - Property and Equipment

Property and equipment consists of the following at June 30, 2015:

Building	\$ 6,337,069
Audio and visual materials	24,773
Furniture and equipment	204,902
Computers	139,097
Software	18,471
Land	912,931
	<u>7,637,243</u>
Less accumulated depreciation	<u>(180,990)</u>
	<u>\$ 7,456,253</u>

Note 3 - Note Payable

Notes payable consist of the following:

1.75% note payable, due in monthly installments of \$6,662 including interest, to May 2017, unsecured	\$ 148,530
6.25% note payable, due in monthly installments of \$46,179, including interest, with a balloon payment of \$6,914,806 in January 2020, secured by first lien on mortgaged property and improvements	<u>7,366,059</u>
	<u>\$ 7,514,589</u>

Future maturities of the notes payable, and future amortization of deferred financing costs are as follows:

Years Ending June 30,	Notes Payable	Amortization of Deferred Financing Costs
2016	\$ 166,572	\$ 33,270
2017	166,312	33,636
2018	101,958	33,959
2019	108,609	34,303
2020	<u>6,971,138</u>	<u>20,110</u>
	<u>\$ 7,514,589</u>	<u>\$ 155,278</u>

Note 4 - Related Party Transactions

In 2014, the Academy entered into a lease agreement with Hill Field School Development, LLC, which had been recorded as a capital lease. Hill Field School Development, LLC is owned by members of Academica West, LLC, a management company employed by the School. The lease was terminated when the School purchased its facility. Rent payments, including principal and interest for capital lease purposes, were \$224,830 for the year ended June 30, 2015. See Note 3.

Note 5 - Employee Benefits

The Academy has a defined contribution retirement plan covering all full-time, salaried employees. The plan is administered by A Plus Benefits, an outsourcing company that the Academy has contracted with to perform its payroll and retirement functions. Eligible employees may contribute into an account at their option and discretion. The Academy does not match employee contributions.

Note 6 - Concentration

The majority of the Academy's revenue comes from the U.S. Department of Education (passed through the Utah State Office of Education) and the State of Utah. Federal and State revenues were 89% of total revenue and support for the year ended June 30, 2015.



CPAs & BUSINESS ADVISORS

**Independent Auditor's Report in Accordance with the *State Compliance Audit Guide* on
Compliance with General State Compliance Requirements, Compliance for Each Major State
Program, and Internal Control over Compliance**

To the Board of Directors
Leadership Learning Academy, Inc.

Report On Compliance with General State Compliance Requirements and for Each Major State Program

We have audited Leadership Learning Academy, Inc.'s compliance with the applicable general state and major state program compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, that could have a direct and material effect on Leadership Learning Academy, Inc. or each of its major state programs for the year ended June 30, 2015.

General state compliance requirements were tested for the year ended June 30, 2015 in the following areas:

- Budgetary Compliance
- Open and Public Meetings Act
- Conflicts of Interest
- Nepotism

Leadership Learning Academy, Inc. received state funding from the following programs classified as major programs for the year ended June 30, 2015:

- Minimum School Program

Management's Responsibility

Management is responsible for compliance with the general state requirements referred to above and the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on Leadership Learning Academy, Inc.'s compliance based on our audit of the compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the *State Compliance Audit Guide*. Those standards and the *State Compliance Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on Leadership Learning Academy, Inc. or its major state programs occurred. An audit includes examining, on a test basis, evidence about Leadership Learning Academy, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with general state compliance requirements and for each major state program. However, our audit does not provide a legal determination of Leadership Learning Academy, Inc.'s compliance.

www.eidebailly.com

5929 Fashion Point Dr., Ste. 300 | Ogden, UT 84403-4684 | T 801.621.1575 | F 801.627.2911 | EOE

Opinion on General State Compliance Requirements and Each Major State Program

In our opinion, Leadership Learning Academy, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on Leadership Learning Academy, Inc. or on each of its major state programs for the year ended June 30, 2015.

Report On Internal Control Over Compliance

Management of Leadership Learning Academy, Inc. is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered Leadership Learning Academy, Inc.'s internal control over compliance with the compliance requirements that could have a direct and material effect on Leadership Learning Academy, Inc. or on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with general state compliance requirements and for each major state program and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Leadership Learning Academy, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a general state or major state program compliance requirement on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a general state or major state program compliance requirement will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a general state or major state program compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the *State Compliance Audit Guide*. Accordingly, this report is not suitable for any other purpose.



Ogden, Utah
November 30, 2015

ATTACHMENT 15
Annual Financial Audit
Independent Auditor's Report & Notes to Financial Statements



Independent Auditor's Report

The Board of Directors
Leadership Learning Academy, Inc.
Layton, Utah

Report on the Financial Statements

We have audited the accompanying financial statements of Leadership Learning Academy, Inc., which comprise the statement of financial position as of June 30, 2014, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Leadership Learning Academy, Inc. as of June 30, 2014, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

www.eidebailly.com

ATTACHMENT 15
Annual Financial Audit
Independent Auditor's Report & Notes to Financial Statements

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated November 18, 2014 on our consideration of Leadership Learning Academy, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Leadership Learning Academy, Inc.'s internal control over financial reporting and compliance.

Eide Bailly LLP

Ogden, Utah
November 18, 2014

ATTACHMENT 15
Annual Financial Audit
Independent Auditor's Report & Notes to Financial Statements

Leadership Learning Academy, Inc.
Statement of Financial Position
June 30, 2014

Assets	
Current Assets	
Cash	\$ 183,550
Accounts receivable	40,922
Total current assets	224,472
Property and Equipment, Net	6,338,193
Total assets	\$ 6,562,665
Liabilities and Net Deficit	
Current Liabilities	
Accounts payable	\$ 24,237
Accrued liabilities	132,664
Capital lease obligation, current portion	49,675
Note payable, current portion	76,567
Total current liabilities	283,143
Capital Lease Obligation, Less Current Portion	6,205,276
Note Payable, Less Current Portion	148,528
Total liabilities	6,636,947
Net Deficit	
Unrestricted	(74,282)
Total liabilities and net deficit	\$ 6,562,665

See Notes to Financial Statements

3

ATTACHMENT 15
Annual Financial Audit
Independent Auditor's Report & Notes to Financial Statements

Leadership Learning Academy, Inc.
Statement of Activities
Year Ended June 30, 2014

Revenue	
Federal	\$ 233,755
State	2,364,358
Local	<u>51,704</u>
Total revenue	<u>2,649,817</u>
Expenses	
Instructional - teachers	1,302,414
Instructional - aides	54,390
Administration operations	332,241
Student support service	67,844
Operation and maintenance of facility	140,930
Interest expense	474,397
Depreciation and amortization	<u>306,752</u>
Total expenses	<u>2,678,968</u>
Change in Net Deficit	(29,151)
Net Deficit, Beginning of Year	<u>(45,131)</u>
Net Deficit, End of Year	<u><u>\$ (74,282)</u></u>

See Notes to Financial Statements

4

ATTACHMENT 15
Annual Financial Audit
Independent Auditor's Report & Notes to Financial Statements

Leadership Learning Academy
Statement of Cash Flows
Year Ended June 30, 2014

<hr/>	
Cash Flows from Operating Activities	
Change in net deficit	\$ (29,151)
Adjustments to reconcile change in net deficit to net cash from operating activities	
Depreciation and amortization	306,752
Non-cash interest	469,677
Changes in operating assets and liabilities	
Accounts receivable	(40,344)
Prepaid expenses	1,354
Accounts payable	(15,385)
Accrued liabilities	132,664
Net Cash from Operating Activities	<u>825,567</u>
Cash Flows from Investing Activities	
Purchases of property and equipment	<u>(274,647)</u>
Cash Flows from Financing Activities	
Principal payments on capital lease	(551,795)
Principal payments on note payable	(75,221)
Net Cash used for Financing Activities	<u>(627,016)</u>
Net Change in Cash	(76,096)
Cash, Beginning of Year	<u>259,646</u>
Cash, End of Year	<u>\$ 183,550</u>
Supplemental Disclosure of Cash Flow Information	
Cash paid during the year for interest	<u>\$ 4,720</u>
Supplemental Disclosure of Financing Activity	
Building financed through capital lease arrangement	<u>\$ 6,337,069</u>

See Notes to Financial Statements

5

Note 1 - Principal Activity and Significant Accounting Policies

Organization

Leadership Learning Academy, Inc. (the "Academy") was formed in 2011 and is a nonprofit institution which was organized under the nonprofit corporation laws of the State of Utah. The mission of the Academy is to provide the unique, innovative teaching model of Project CHILD to help achieve a high degree of academic success while developing problem solving skills, independent learners, and future leaders in all our students.

Cash

The Academy considers all cash and highly liquid financial instruments with original maturities of three months or less, and which are neither held for nor restricted by donors for long-term purposes, to be cash.

Receivables and Credit Policies

Accounts receivable consist primarily of noninterest-bearing amounts due for educational programs. Management determines the allowance for uncollectable accounts receivable based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Accounts receivable are written off when deemed uncollectable. It is reasonably possible that the Academy's estimate of the uncollectable accounts receivable will change. At June 30, 2014, the allowance was \$0.

Property and Equipment

Property and equipment additions over \$1,500 are recorded at cost, or if donated, at fair value on the date of donation. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 20 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any remaining gain or loss is included in the statement of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

The Academy reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended June 30, 2014.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Unrestricted Net Assets – Net assets available for use in general operations.

Temporarily Restricted Net Assets – Net assets subject to donor restrictions that may or will be met by expenditures or actions of the Academy and/or the passage of time, and certain income earned on permanently restricted net assets that has not yet been appropriated for expenditure by the Academy's Board of Directors.

ATTACHMENT 15
Annual Financial Audit
Independent Auditor's Report & Notes to Financial Statements

Leadership Learning Academy, Inc.
Notes to Financial Statements
June 30, 2014

The Academy reports contributions as temporarily restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently Restricted Net Assets – Net assets whose use is limited by donor-imposed restrictions that neither expire by the passage of time nor can be fulfilled or otherwise removed by action of the Academy. The restrictions stipulate that resources be maintained permanently but permit the Academy to expend the income generated in accordance with the provisions of the agreements.

The Academy did not have any temporarily or permanently restricted net assets as of June 30, 2014.

Revenue and Revenue Recognition

State Funding - The Academy receives funding from the State of Utah as administered by the Utah State Office of Education based on the number of students enrolled in its academy. The State provides unrestricted funding for normal academy operations and restricted funds for specific academy-related activities or functions. Unrestricted funding is recognized as revenue when received. Funding for which qualifying expenses have not been incurred is recorded as temporarily restricted net assets in the Academy's Statement of Financial Position.

Federal Grants - The Academy has received federal charter academy grants, which are paid through the Utah State Office of Education. Funds are generally received on a reimbursement basis and, accordingly, revenues related to these federal grants are recognized when qualifying expenses have been incurred and when all other grant requirements have been met.

Contributions and Donated Services - Unrestricted contributions are recognized as revenue when received. Contributions of goods are recorded at fair value. Contributions of services are recorded at fair value as revenue at the time the service is rendered when specialized skills are required and when the Academy would otherwise purchase the services. No amounts have been reflected in the accompanying financial statements for contributed goods or services during the year ended June 30, 2014 because items did not meet the definition above. Restricted contributions received are recorded as increases in temporarily restricted or permanently restricted net assets depending on the nature of the restriction. Temporarily restricted net assets are recognized as unrestricted revenue when the terms of the restrictions are met. Permanently restricted net assets represent the cumulative amount of endowment contributions received. Endowment contributions are principal amounts donated with the agreement that only future earnings on the principal be available for the operations of the Academy. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

Functional Expenses

Management believes that all expenses are program expenses.

Income Taxes

The Academy is organized as a Utah nonprofit corporation and has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Section 501(a) of the Internal Revenue Code as organizations described in Section 501(c)(3), qualify for the charitable contribution deduction under Section 170(b)(1)(A)(ii), and has been determined not to be a private foundation under Section 509(a)(1). The Academy is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Academy is subject to income tax on net income that is derived from business activities that are unrelated to

7

Leadership Learning Academy, Inc.
Notes to Financial Statements
June 30, 2014

their exempt purposes. The Academy has determined it is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

The Academy believes that it has appropriate support for any tax positions taken affecting its annual filing requirements, and as such, does not have any uncertain tax positions that are material to the financial statements. The Academy would recognize future accrued interest and penalties related to unrecognized tax benefits and liabilities in income tax expense if such interest and penalties are incurred.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates and those differences could be material.

Financial Instruments and Credit Risk

The Academy manages deposit concentration risk by placing cash, money market accounts, and certificates of deposit with financial institutions believed by management to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, the Academy has not experienced losses in any of these accounts. Credit risk associated with accounts receivable and promises to give is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from Board members, governmental agencies, and foundations supportive of the Academy's mission.

Subsequent Events

The Academy has evaluated subsequent events through November 18, 2014, the date the financial statements were available to be issued.

Note 2 - Property and Equipment

Property and equipment consists of the following at June 30, 2014:

Building	\$ 6,337,069
Audio and visual materials	24,773
Furniture and equipment	158,637
Computers	111,015
Software	16,523
	<u>6,648,017</u>
Less accumulated depreciation and amortization	<u>(309,824)</u>
	<u><u>\$ 6,338,193</u></u>

Leadership Learning Academy, Inc.
Notes to Financial Statements
June 30, 2014

Note 3 - Note Payable

The note payable consists of an unsecured loan bearing interest at 1.75% with monthly payments of principal and interest of \$6,662. The note matures in June 2017. The note had an outstanding balance of \$225,095 at June 30, 2014.

Future maturities of the note payable are as follows:

<u>Years Ending June 30,</u>	
2015	\$ 76,567
2016	77,931
2017	<u>70,597</u>
	<u>\$ 225,095</u>

Note 4 - Related Party Lease

In October 2012, The Academy entered into a capital lease agreement with Hill Field School Development, LLC. Hill Field School Development, LLC is owned by members of Academica West, LLC, a management company employed by the Academy. The lease expires in 2033.

Future minimum lease payments are as follows:

<u>Years Ending June 30,</u>	
2015	\$ 583,212
2016	594,876
2017	606,768
2018	618,900
2019	631,284
Thereafter	<u>10,285,740</u>
Total minimum lease payments	13,320,780
Less amount representing interest	<u>(7,065,829)</u>
Capital lease obligation	<u>\$ 6,254,951</u>

Leased property under the capital lease at June 30, 2014 includes:

Building	\$ 6,337,069
Less accumulated amortization	<u>(276,921)</u>
	<u>\$ 6,060,148</u>

Note 5 - Employee Benefits

The Academy has a defined contribution retirement plan covering all full-time, salaried employees. The plan is administered by A Plus Benefits, an outsourcing company that the Academy has contracted with to perform its payroll and retirement functions. Eligible employees may contribute into an account at their option and discretion. The Academy does not match employee contributions.

Note 6 - Concentration

The majority of the Academy's revenue comes from the U.S. Department of Education (passed through the Utah State Office of Education) and the State of Utah. Federal and State revenues were 98% of total revenue and support for the year ended June 30, 2014.

ATTACHMENT 16
Satellite School Staffing – Summary Description

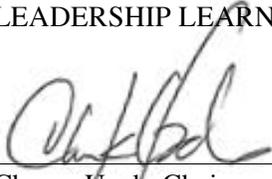
The following list comprises a summary description of administration, teachers, and other staff to be hired for the Leadership Learning Academy satellite school:

- (1) Administrators
- (.5) Project CHILD Coordinator
- (1) Office Manager
- (.5) Secretary
- (16) Teachers – Regular Ed
- (1.5) Teachers – Special Ed
- (2) Kindergarten Teachers
- (5) Instructional Assistants
- (1) Food Services Director
- (2) Food Services Assistants
- (1) Library/Media Staff

CERTIFICATION OF COMPLIANCE WITH AUDITS & MONITORING

The Leadership Learning Academy Board of Directors hereby agrees to cooperate with audits and monitoring associated with determining whether the charter school fully satisfies the requirements to apply for a satellite school.

LEADERSHIP LEARNING ACADEMY



Chuma Uzoh, Chair
Board of Directors

Brad Taylor

290 North Flint Street, Kaysville, Utah 84037
Phone: (801) 444-9378 E-Mail: brad@academicawest.com

Experience

Academica West – Kaysville, UT

2005-Present

Chief Financial Officer/Controller - Responsible for oversight of all accounting and finance activities. Oversee staff of 12 in annual audits, IRS 990 filings, and debt compliance requirements for 17 charter schools currently in operation. Organize and comply with all state financial reporting requirements. Manage schools' cash flows and budgeting in coordination with corresponding principals and board members.

Deloitte & Touche - Salt Lake City, UT

2004-2005

Audit Staff – Field work and preparation of annual financial statements for companies both publicly and privately traded. Tested inventory, A/R, A/P, long-term liabilities, and cash as presented on balance sheets.

Education

Weber State University – Ogden, UT, Masters of Accountancy, May 2004

Weber State University – Ogden, UT, B.A. Accounting, May 2003

Educational Highlights:

- Goddard MPAcc Scholar – Top Three Post-Graduate
- Goddard Scholar – Top Ten Business School Graduate
- Member of Beta Gamma Sigma scholastic fraternity
- Member of Deloitte & Touche University State Case Seminar–2003
- Major: Accounting, Cumulative GPA: 3.98, Major GPA: 3.98

Skills

Strong interpersonal skills with a superior understanding of audit processes and non-profit businesses. Able to organize and oversee a staff that responds to accounting needs of charter schools, including, but not limited to, payroll, accounts payable, budgeting, cash flow management, state and IRS reports, and so forth. Experienced in QuickBooks and other accounting programs. Strong understanding of state reporting requirements. Fluent in Spanish.