



Board Meeting Packet

December 1, 2022

North Star Academy
Board Meeting Agenda
Thursday, December 1, 2022

Location: North Star Academy, 2920 W. 14000 S., Bluffdale, UT 84065



4:30 PM Call to Order by Sidney Warnick

Public Comment (Comments will be limited to 3 minutes each.)

- 2023-2024 Student Fee Schedule
- Fee Waiver Policy

4:35 PM Board Training

- Audit Report by Eide Bailly
- Jordan Shields will review the following policies: Purchasing and Disbursement Policy, Sexual Abuse and Molestation Prevention Policy, and the Fee Waiver Policy

5:10 PM Reports

- Director Report - Tana Archer
 - Volunteer Hours
 - Grants
 - New School Website
 - Enrollment
 - Professional Development
 - Positive Behavior Plan Update
 - Committee Updates/Dates
 - Playground Update
- Financial Review/PTIF

6:00 PM Consent Items

- Approve October 6, 2022 and November 3, 2022 Board Meeting Minutes

Business Items

- Discuss and/or Vote to Approve 95% Group Tier 2 Intervention Curriculum
- Discuss and/or Vote to Approve 2023-2024 School Calendar
- Discuss and/or Vote to Approve Amended Electronic Meetings Policy

6:30 PM Discussion Items

- Calendaring
 - January Open House
 - Holiday Celebration: December 6, 2022
 - 2022-2023 Board Meeting Dates: 2.2.2023, 3.23.2023, 5.4.2023, Annual Board Meeting 6.22.2023, Stakeholder Meeting TBD

6:45 PM Adjourn Meeting

School Mission

North Star Academy exists to engage and inspire students to achieve their highest potential through a safe, challenging, and individualized learning environment.

2022-2023 School Wide Improvement Goal

My personal best is success. Best Effort + Attitude = Results

In compliance with the Americans with Disabilities Act, persons needing accommodations for this meeting should call 801-444-9378 to make appropriate arrangements before the meeting.



**NORTH STAR
ACADEMY**

2023-2024 Student Fee Schedule

Curricular Fees (for all fully or partially enrolled students in grade 7-9)

Fee Description	Expenditures Funded by Fee (Spending Plan)	Total Fee
Middle School Required Fees for Grades 7-9	* Activity Fee \$25	\$90
	* Elective / Fine Art Course supplies \$35	
	* Hands On Learning Opportunities including Enrichment \$30	
AP Geography Course Fee	* Online access & Consumable workbook	\$15
AP Geography Exam	* AP Exam registration	\$96 (+ late fees if necessary)
PE Uniform	* Shirt	\$7
PE Uniform	* Shorts	\$13

The required student fees may be assessed to all middle school students grades seven to nine as listed above and are apportioned by the number of days of school membership if a student attends less than a full school year. Middle school students who withdraw from school shall be refunded all unused fees apportioned by the number of days attended with the exception of the extracurricular activity fees, which are non-refundable.

Extracurricular Sports Fees

Fee Description	Expenditures funded by the Fee (Spending Plan)	Total Fee
Cross Country: Boys & Girls (Grades 6-9)	* Uniform (Jersey to keep), supplies, and coaching stipend	\$65
Volleyball: Boys & Girls (Grades 6-9)	* Uniform, supplies, referee, and coaching stipend	\$75
Soccer: Boys & Girls (Grades 6-9)	* Uniform (socks to keep), supplies, referee, and coaching stipend	\$85
Basketball: Boys & Girls (Grades 6-9)	* Uniform, supplies, referees, and coaching stipend	\$95
Ultimate Frisbee (coed)	* Tournament fees and coaching stipend	\$25

Co-Curricular, Extracurricular Clubs & Activities Fees

(Offered Based on Student Interest)

Fee Description	Expenditures funded by the Fee (Spending Plan)	Total Fee
Drama Club (Grades 6-9)	* Supplies for costumes, scripts, props, and advisor stipend	\$30 per Show
National Junior Honor Society (Grades 7-9)	* National dues, advisor stipend, and supplies	\$20/year
Art Club (Grades 7-9)	* Supplies and advisor stipend	\$10 per session
Art Club (Grades K-6)	* Supplies and advisor stipend	\$30 per fall/ winter/ spring session
Elementary Choir (Grades K-6)	* Music, supplies, and advisor stipend	\$30 per fall/spring sessions
Lego League (Grades 3-8)	* Competition fees, supplies, advisory stipend, and t-shirt	\$75/year
Student Body Officers (Grades 4-9)	* Club polo with name, team building activity, and advisor stipend	\$40/year
Spirit Squad (Grades 6-9) If new matching uniform is needed	* "Bow to Toe" uniform, supplies, and team building activities	\$125 First year
Spirit Squad (Grades 6-9) If new uniform is not needed	* Supplies and team building activities	\$20/year
Girls Who Code (Grades 3-9)	* Club t-shirt and advisor stipend	\$10/year
Boys Who Code (Grade 5-9)	* Club t-shirt and supplies	\$30/ year
Any Additional Student Driven Club (Grades 3-9) Based on SEM	* Supplies determined by the students in the club, advisor stipend	Not to exceed \$5 per session/up to \$30
9th Grade Lagoon Day	* Supplement to admission fees	\$45 ticket
Summer Academy (Single subject)	* Supplies and teacher stipend	\$25 Summer Session
Summer Academy (Two subjects)	* Supplies and teacher stipend	\$40 Summer Session
Summer Art Camp	* Supplies and teacher stipend	\$30 Summer Session
Summer Basketball Skills Camp (Grades 3-9)	* Supplies and teacher stipend	\$50 Summer Session
Summer Basketball Camp (grades 6-9)	* Supplies and teacher stipend	\$ 50 Summer Session (20% discount if ms enrolls in both skill and camp.

Per Student (Grades 7-9) - Annual Maximum Fee Amount for School Year = \$1211. This amount reflects the total student fees any student in grades 7-9 would be required to pay if the student participated in all courses (including AP Geography), AP Exam, all Sports, all Co-curricular and Extracurricular Clubs, and all Activities.

Per Student (Grade 6) - Annual Maximum Fee Amount for School Year = \$925. This amount reflects the total student fees any student in grade 6 would be required to pay if the student participated in all sports, all Co-curricular and Extracurricular Clubs, and all Activities.

Per Student (Grades K-5) - Annual Maximum Fee Amount for School Year = \$575. This amount reflects the total student fees any student in grades K-5 would be required to pay if the student participated in all Co-curricular and Extracurricular Clubs and all Activities.

Notice to Parents: Your student may be eligible to have one or more of their fees waived. For information on fees and fee waivers, please contact the Director. You may also review the fees policy available on our website: <https://www.north-staracademy.com/assets/feewaiverapplicationgrades7-12.pdf>. School fee information is also available in your registration materials. If you file a fee waiver request from the school and it is declined, then you may appeal the school's decision.



November 21, 2022

The Board of Directors
North Star Academy
2920 W 14000 S
Bluffdale, Utah 84065

We have audited the financial statements of North Star Academy as of and for the year ended June 30, 2022, and have issued our report thereon dated November 21 2022. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards*

As communicated in our letter dated May 3, 2022, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of North Star Academy solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated November 21, 2022.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

As stated in our auditor's report, professional standards require us to design our audit to provide reasonable assurance that the financial statements are free of material misstatement whether caused by fraud or error. In designing our audit procedures, professional standards require us to evaluate the financial statements and assess the risk that a material misstatement could occur. Areas that are potentially more susceptible to misstatements, and thereby require special audit considerations, are designated as "significant risks". We have identified the following as significant risks:

- **Management Override of Controls** – Professional standards require auditors to address the possibility of management overriding controls. Accordingly, we identified as a significant risk that management of the organization may have the ability to override controls that the organization has implemented. Management may override the organization's controls in order to modify the financial records with the intent of manipulating the financial statements to overstate the organization's financial performance or with the intent of concealing fraudulent transactions.
- **Revenue Recognition** – We identified revenue recognition as a significant risk due to financial and operational incentives for the organization to overstate revenues.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by North Star Academy is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2022. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. No such estimates were identified.

Financial Statement Disclosures

There were no financial statement disclosures that we consider to be particularly sensitive or involve significant judgement.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit. There were no uncorrected or corrected misstatements identified as a result of our audit procedures.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. We did not identify any circumstances that affect the form and content of the auditor's report.

Representations Requested from Management

We have requested certain written representations from management that are included in the management representation letter dated November 21, 2022.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with North Star Academy, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as North Star Academy's auditors.

This report is intended solely for the information and use of the Board of Directors and management of North Star Academy, and is not intended to be, and should not be, used by anyone other than these specified parties.

Eide Bailly LLP

Ogden, Utah



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June 30, 2022

North Star Academy

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Independent Auditor's Report

The Board of Directors
North Star Academy
Bluffdale, Utah

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and the major fund of North Star Academy (the School) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the School, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedule of revenue, expenditures, and changes in fund balance – budget and actual – general fund and notes to the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America,

which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 21, 2022, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the School's 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 the School's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Ogden, Utah
November 21, 2022

The discussion and analysis of the North Star Academy's (the School) financial performance provides an overall review of financial activities for the fiscal year.

FINANCIAL HIGHLIGHTS

The School has very steady enrollment. Even through the COVID-19 pandemic, enrollment has not varied by more than a couple of students. During the 2022 fiscal year, the School received additional federal funding from a couple of sources. There was more COVID-19 funding awarded, and the federal government covered school lunch for all students at a high reimbursement rate.

During the 2022 fiscal year, change in net position had a greater increase due to items related to the bond refunding from the prior year. First, there were more expenses in the 2021 fiscal year that were specifically tied to the refunding. Second, the School continues to see the effects of lower interest rates from the 2020 bonds, saving close to \$100,000 annually. Lastly, the Weighted Pupil Unit (WPU) increased by 6%, which helped offset the salary increases for the year. The School continues to have an involved Board of Directors and a Director that are fiscally responsible and active in monitoring resources and spending. All of these things lead to another fiscally sound year. Additionally, although it did not affect the change in fund balance, as part of the bond refinance, the School funded a project fund to conduct renovations on the building which were completed in 2022, thus reducing the restricted cash related to the project fund.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis serve as an introduction to the School's basic financial statements. These financial statements include three primary components:

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements

The basic financial statements consist of two kinds of statements that present different views of the School's financial activities.

Government-Wide Financial Statements (GWFS)

The GWFS (i.e., Statement of Net Position and Statement of Activities) provide readers with a broad overview of the School's finances. The government-wide statements report information about the School as a whole using accounting methods similar to those used by private-sector companies.

The Statement of Net Position provides information on all of the assets and liabilities of the School, with the difference between the two providing the net position. Increases or decreases in the net position may indicate whether the financial position of the School is improving or deteriorating, respectively.

The Statement of Activities reflects changes in net position during the fiscal year. Changes in net position are reported using the accrual basis of accounting, similar to that used by private-sector companies. Accrual basis accounting takes into account all current year related revenue and expenditures, regardless of when cash is received or paid.

The GWFS presents an aggregate view of the School's finances and contains useful long-term information as well as information for the just-completed fiscal year.

To assess the overall financial condition of the School, additional non-financial factors, such as changes in the condition of school buildings and other facilities, should be considered.

In the GWFS, the School's activities are all classified as governmental activities. Governmental activities include all regular and special education, all educational support activities, administration, custodial, maintenance, transportation, and food services. Most of these activities are supported by the State of Utah Minimum School Program. The GWFS can be found on pages 9-10 of this report.

Fund Financial Statements

Funds are accounting devices the School uses to keep track of sources of funding and spending on particular programs and to demonstrate compliance with various regulatory requirements. Fund financial statements focus on individual parts of the School. Fund statements generally report operations in more detail than the government-wide statements. This statement focuses on its most significant or "major" funds and not on the School as a whole.

The School establishes other funds, as necessary, to control and manage money for particular purposes or to show that it is properly using certain revenue.

Governmental Funds

Governmental funds account for nearly the same functions as the governmental activities. However, unlike the GWFS, governmental funds focus on near-term inflows and outflows as well as the balances left at year-end that are available for funding future basic services.

It is useful to compare information found in the governmental funds with that of the governmental activities. By doing so, readers may better understand the long-term impact of the School's near-term financing decisions.

The basic governmental funds financial statements can be found on pages 11-14 of this report.

Notes

The notes to the financial statements starting on page 15 provide further explanation of some of the information in the statements and provide additional disclosures so statement users have a complete picture of the School's financial activities and position.

Required supplementary information further explains and supports the financial statements by including a comparison of the School's budget data for the year.

Government-Wide Financial Analysis

Net position may serve as a useful indicator of an organization's financial position. For the School it is a positive indicator since it is strong and continues to increase year after year.

	2022	2021
Assets		
Current and other assets	\$ 3,665,207	\$ 3,464,852
Capital assets	5,725,397	5,414,767
Total assets	\$ 9,390,604	\$ 8,879,619
Liabilities		
Current and other liabilities	\$ 273,360	\$ 273,059
Long-term liabilities	7,589,482	7,847,829
Total liabilities	7,862,842	8,120,888
Net Position		
Net investment in capital assets	(1,864,085)	(876,627)
Restricted	899,385	1,518,438
Unrestricted	2,492,462	116,920
Total net position	\$ 1,527,762	\$ 758,731

A portion of the School's net position is the investments in capital assets (i.e., building, land, furniture and equipment, computers and capital improvements) and the related debt used to acquire those assets still outstanding. These capital assets provide services to students; consequently, these assets are not available for future spending. Restricted net position is restricted for debt service and program restrictions. The remaining portion of the School's net position is unrestricted.

Governmental Activities

Changes in Net Position – The table below shows the changes in net position for the fiscal years 2022 and 2021. The School relies on state and federal support for 98% of its governmental activities for the year ended June 30, 2022. The School had total revenue of \$4,969,309 and total expenses of \$4,200,278, during the year ended June 30, 2022. The School had an increase in net position of \$769,031 during the year ended June 30, 2022. The increase in net position was a result of several factors, including additional federal funding for COVID-19 and federal funding of school lunch for all students at a high reimbursement rate. The School also had lower expenses than prior year, that were related to the bond refunding, along with continued savings from lower interest rates on the Series 2020 bonds. Lastly, efficient, and effective budgeting and monitoring of finances was ensured by the Director and Board of Directors.

	<u>2022</u>	<u>2021</u>	<u>Change</u>
Revenue			
Program revenue			
State and federal aid	\$ 4,883,435	\$ 4,607,882	\$ 275,553
Charges for services	2,042	14,432	(12,390)
Operating grants and contributions	18,716	33,513	(14,797)
Other local revenue	65,116	51,746	13,370
	<u>4,969,309</u>	<u>4,707,573</u>	<u>261,736</u>
Expenses			
Instructional	2,469,513	2,509,147	(39,634)
Support services			
Students	209,606	194,098	15,508
Staff assistance	53,512	33,135	20,377
School administration	409,811	415,327	(5,516)
Central services	230,793	239,351	(8,558)
Operation and maintenance of facilities	365,541	374,763	(9,222)
Transportation	11,853	680	11,173
School food services	240,724	207,667	33,057
Interest and other costs	208,925	528,847	(319,922)
	<u>4,200,278</u>	<u>4,503,015</u>	<u>(302,737)</u>
Change in Net Position	<u>\$ 769,031</u>	<u>\$ 204,558</u>	<u>\$ 564,473</u>

Governmental Funds

The focus of the School's governmental funds is to provide balances of spendable resources and to provide data on near-term inflows and outflows.

General Fund – The general fund is the general operating fund for the School. At the end of the current fiscal year, the general fund balance is \$3,453,447, which is an increase of \$199,966 from the prior year. The general fund balance increase is mostly a function of wise budgeting and spending in relation to the increase in WPU and continued saving of interest on the Series 2020 bonds.

Expenditures for general School purposes totaled \$4,769,341, which is a decrease of \$380,990 from the prior year. The primary reason for the decrease is related to expenditures incurred from the bond refunding that the School did not have in the current year.

General fund salaries totaled \$2,279,759, while the associated fringe benefits of retirement, social security, unemployment, workers compensation, health, dental and vision added \$623,424 to arrive at 61% of the School's general fund expenditures.

Budgetary Highlights

The School adopts an original budget in June for the subsequent year.

Actual expenditures in the general fund were \$519,249 less than the amended budget. This is due to closely monitoring when amending the budget, with leeway for unanticipated expense.

Capital Assets

The School has invested \$7,622,620 in a wide range of capital assets, but primarily in land, building and capital improvements. The total accumulated depreciation on these assets amounts to \$1,897,223. There were capital asset additions of \$528,272 for fiscal year 2022. Additional information regarding the School's capital assets can be found in Note 3 to the basic financial statements.

Long-Term Debt

Long-term debt consists of the 2020 series bonds totaling \$6,775,000, net of premium, as of June 30, 2022, with rates ranging from 0.0% to 4.0%. The 2020 series bonds mature in April 2045. The 2020 series bonds were issued during fiscal year 2021 to refund the previous bonds, with a financial institution as Trustee. See Note 4 to the financial statements for more information about long-term debt.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the School's finances and to demonstrate the School's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Board Chair, Sidney Warnick, at North Star Academy, 2920 1400 South, Bluffdale, Utah 84065, or by email at swarnick@north-staracademy.com.

North Star Academy
Statement of Net Position
June 30, 2022

	Governmental Activities
Assets	
Cash and investments	\$ 2,849,133
Restricted cash and investments	652,416
State receivables	13,815
Federal receivables	133,848
Other receivables	1,342
Prepaid expenses	14,653
Capital assets (not subject to depreciation)	860,000
Capital assets (net of accumulated depreciation)	4,865,397
Total assets	9,390,604
Liabilities	
Accounts payable	21,861
Accrued liabilities	189,899
Accrued interest	61,600
Long-term liabilities	
Due within one year - bonds payable	205,000
Due in more than one year - bonds payable	7,384,482
Total liabilities	7,862,842
Net Position	
Net investment in capital assets	(1,864,085)
Restricted for	
Special education	54,313
School lunch program	189,747
School land trust	2,190
Teacher salary supplement program	719
Debt service	652,416
Unrestricted	2,492,462
Total net position	\$ 1,527,762

North Star Academy
Statement of Activities
Year Ended June 30, 2022

Functions/Programs	Program Revenue		Net	
Expenses	Charges for Services	Operating Grants and Contributions	Revenue (Expense) and Changes in Net Position	
<i>Governmental activities</i>				
Instructional	\$ 2,469,513	\$ -	\$ 2,670,053	\$ 200,540
Support services				
Students	209,606	-	-	(209,606)
Staff assistance	53,512	-	-	(53,512)
School administration	409,811	-	-	(409,811)
Central services	230,793	-	-	(230,793)
Operation and maintenance of facilities	365,541	-	-	(365,541)
Transportation	11,853	-	-	(11,853)
School food services	240,724	2,042	-	(238,682)
Interest and other costs	208,925	-	-	(208,925)
Total Governmental Activities	\$ 4,200,278	\$ 2,042	\$ 2,670,053	(1,528,183)
General Revenue				
Grants and contributions not restricted to specific programs				
State aid				2,232,098
Local revenue				48,424
Interest earnings				12,414
Miscellaneous				4,278
				2,297,214
Total general revenue				2,297,214
Change in Net Position				769,031
Net Position, Beginning of Year				758,731
Net Position, End of Year				\$ 1,527,762

North Star Academy
Balance Sheet – Governmental Funds
June 30, 2022

	General
Assets	
Cash and investments	\$ 2,849,133
Restricted cash and investments	652,416
State receivables	13,815
Federal receivables	133,848
Other receivables	1,342
Prepaid expenses	14,653
Total assets	\$ 3,665,207
Liabilities and Fund Balance	
Liabilities	
Accounts payable	\$ 21,861
Accrued liabilities	189,899
Total liabilities	211,760
Fund Balance	
Nonspendable	
Prepaid expenses	14,653
Restricted for	
Special education	54,313
School lunch program	189,747
School land trust	2,190
Teacher salary supplement program	719
Debt service	652,416
Unassigned	2,539,409
Total fund balance	3,453,447
	\$ 3,665,207

North Star Academy
 Reconciliation for Governmental Funds Balance Sheet to the Statement of Net Position
 June 30, 2022

Total Fund Balance - Governmental Funds \$ 3,453,447

The cost of capital assets (building, land, furniture and equipment, computers and capital improvements) purchased or constructed is reported as an expenditure in governmental funds. The statement of net position includes those capital assets among the assets of the School as a whole. The cost of those capital assets is allocated over their estimated useful lives (as depreciation expense) to the various programs reported as governmental activities in the statement of activities. Because depreciation expense does not affect financial resources, it is not reported in government funds.

Costs of capital assets	7,622,620	
Depreciation expense to date	<u>(1,897,223)</u>	5,725,397

Long-term liabilities applicable to governmental activities are not due and payable in the current period and therefore are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position. Balances at year end are:

Long-term liabilities		
Bonds payable	(7,589,482)	
Accrued interest	<u>(61,600)</u>	<u>(7,651,082)</u>

Net Position		<u><u>\$ 1,527,762</u></u>
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North Star Academy
Statement of Revenue, Expenditures, and Changes in Fund Balance – Governmental Funds
Year Ended June 30, 2022

	General
Revenue	
State aid	\$ 4,372,924
Federal aid	510,509
Earnings on investments	12,414
School fees	42,372
School lunch sales	2,042
Other local sources	29,046
Total revenue	4,969,307
Expenditures	
Instructional	2,469,513
Support services	
Students	209,606
Staff assistance	53,512
School administration	409,811
Central services	230,793
Operation and maintenance of facilities	147,899
Transportation	11,853
Total support services	1,063,474
Non instructional	
School lunch program	240,724
Capital outlay	528,272
Total non instructional	768,996
Debt service	
Principal	205,000
Interest	262,358
Total debt service	467,358
Total expenditures	4,769,341
Net Change in Fund Balance	199,966
Fund Balance, Beginning of Year	3,253,481
Fund Balance, End of Year	\$ 3,453,447

North Star Academy
 Reconciliation of Governmental Funds Statement of Revenue, Expenditures,
 and Changes in Fund Balance to the Statement of Activities
 Year Ended June 30, 2022

Total Net Change in Fund Balance - Governmental Funds \$ 199,966

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capital outlays during the fiscal year:

Capital outlay	528,272	
Depreciation expense	(217,642)	
	310,630	310,630

The governmental funds report repayment of long-term liability payments as expenditures and the effect of premiums/ discounts when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. Interest is recognized as an expenditure in the governmental activities when it is due. In the statement of activities, interest expense is recognized as it accrues, regardless of when it is due. The net effect of these differences in the treatment of bonds and related items is as follows:

Repayment of bonds payable principal	205,000	
Amortization of bond premium	53,347	
Change in accrued interest	88	
	258,435	258,435

Change in Net Position of Governmental Activities \$ 769,031

Note 1 - Summary of Significant Accounting Policies

North Star Academy (the School) was formed in 2005 and is a nonprofit institution, organized under the nonprofit corporation laws of the State of Utah. The School was organized by a group of parents, teachers, and community leaders to provide an education opportunity in Bluffdale, Utah, that was not governed by the local school district. The School was founded on the premise that parents, as partners in the learning process, leads to success for each child. Every parent is asked to be involved with the school either through committees or volunteering time in the classroom or with other needs the school may have as they arise. The School provides the following activities: education, encompassing instruction, student and staff support activities and facilities maintenance and operation. Supporting services include general and administrative services which are overall entity-related administrative costs.

The financial statements of the School have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to local government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the School are described below.

Financial Reporting Entity

The School follows Governmental Accounting Standards Board (GASB) in determining the reporting entity and component units. The financial reporting entity consists solely of the primary government. Accordingly, the financial statements include all funds and agencies of the primary government whose budgets are controlled or whose boards are appointed by the School's Board of Directors (the Board).

The accounts of the School are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The funds of the School are classified as governmental funds. The fund classifications and a description of each existing fund type follow:

Governmental Funds

Governmental funds are used to account for the School's general government activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. The general fund is considered a major fund. Governmental funds include:

General fund – the primary operating fund of the School accounts for all financial resources, except those required to be accounted for in other funds.

Measurement Focus and Basis of Accounting

Government-Wide Financial Statements (GWFS)

The statement of net position and the statement of activities display information about the reporting government as a whole.

The statement of net position and the statement of activities were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenue, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenue, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 *Accounting and Financial Reporting for Nonexchange Transactions* in the GWFS.

Program Revenue

Program revenue included in the statement of activities derive directly from the program itself or from parties outside the School's citizenry, as a whole; program revenue reduces the cost of the function to be financed from the School's general revenue. Program revenue includes charges to students or applicants who purchase, use or directly benefit from the goods or services provided by the given function.

Fund Financial Statements (FFS)

Governmental Funds

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenue is recognized when susceptible to accrual, defined as measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The School considers all revenue available if they are collected within 90 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured principal and interest on general long-term debt, which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. With this measurement focus, only current assets and current liabilities and deferred outflows and inflows of resources, as applicable, are generally included on the balance sheet. Operating statements of these funds present increases and decreases in fund balance.

The governmental funds use the following practices in recording revenue and expenditures:

Revenue

Entitlements and shared revenue (which include state equalization and state revenue sharing) are recorded as unrestricted grants-in-aid at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met and the susceptible to accrual criteria have been met.

Other receipts become measurable and available (collected within 90 days of year-end) when cash is received by the School and are recognized as revenue at that time. The School's period of availability is 90 days subsequent to year end.

Expenditures

Salaries are recorded as incurred. Salaries for July and August are accrued at June 30 as it relates to work performed prior to year-end.

Restricted Cash and Investments

Cash and investments restricted for debt service is cash and investments set aside for bonds payable reserve requirements.

Investments

Investments are recorded at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

Receivables

All receivables are shown net of any allowance for uncollectible amounts. No allowances for uncollectible items have been recorded as of June 30, 2022.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain 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.

Capital Assets

Capital assets are recorded at historical cost and depreciated over their estimated useful lives (excluding salvage value). Donated capital assets are recorded at their estimated acquisition value at the date of donation.

Estimated useful lives are management's estimate of how long the asset is expected to meet service demands. Straight-line depreciation is used based on the following estimated useful lives:

Building	40 years
Furniture and equipment	7 years
Computers	5 years
Capital improvements	20 years

The School's capitalization threshold is \$5,000. The cost of normal maintenance and repairs not adding to the value of the asset or materially extending asset lives are not capitalized.

Long-Term Liabilities

For government-wide reporting, material premiums and discounts are deferred and amortized over the life of the debt using the straight-line method, which approximates the effective interest method. Debt is reported net of the applicable premium or discount. Issuance costs are expensed as incurred.

For fund financial reporting, premiums and discounts, as well as issuance costs are recognized in the period the debt is issued. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

Restricted Net Position

For the government-wide statement of net position, net position is reported as restricted when constraints placed on net position use is either:

Externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments;

Imposed by law through constitutional provisions or enabling legislation.

It is the School's policy to consider restricted-net position to have been depleted before unrestricted-net position is applied.

Fund Balances of Fund Financial Statements

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the School is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent.

The classifications used in the governmental fund financial statements are as follows:

Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The School has historically shown prepaids as being nonspendable as these items are not expected to be converted to cash or are not expected to be converted to cash within the next year.

Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Debt service resources are to be used for future servicing of the general obligations and are restricted through debt covenants.

Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action by the Board. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (resolution) that was employed when the funds were initially committed.

Assigned: This classification includes amounts that are constrained by the Board's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board or by the Board delegating this responsibility to the Director or his designee through the budgetary process.

Unassigned: This classification includes the residual fund balance for the general fund and the amount established for minimum funding.

The School would typically use restricted fund balances first, followed by committed resources, and the assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

Grants and Other Intergovernmental Revenue

Federal and state reimbursement-type grants are recorded as intergovernmental revenue when the related expenditures/expenses are incurred and, in the governmental funds, when the revenue meets the availability criterion.

Implementation of GASB Statement No. 87

In June 2017, the GASB issued Statement No. 87, *Leases*, which improves accounting and financing reporting for leases by governments. The Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously classified as operating leases. This statement is effective for reporting periods beginning after June 15, 2021, as it was postponed by eighteen months with the issuance of GASB Statement No. 95. The School adopted this guidance for the period ended June 30, 2022, and it did not have a material impact on the School's financial statements.

Note 2 - Cash and Investments

At June 30, 2022, the School’s cash and investments consisted of the following:

Cash			
Insured		\$ 250,000	
Uninsured and not collateralized		<u>724,417</u>	
Total bank balance of deposits		<u>\$ 974,417</u>	
Investments	Rating	Fair Value	Investment Maturities
PTIF	Unrated	<u>\$ 2,527,132</u>	Less than 1 year
Total cash and investments		<u>\$ 3,501,549</u>	

The State of Utah Money Management Council has the responsibility to advise the State Treasurer about investment policies, promote measures and rules that will assist in strengthening the banking and credit structure of the state, and review the rules adopted under the authority of the State of Utah Money Management Act (the Act) that relate to the deposit and investment of public funds.

The School follows the requirements of the Act (Utah Code, Title 51, Chapter 7) in handling its depository and investment transactions. The Act requires the depositing of School funds in a qualified depository. The Act defines a qualified depository as any financial institution whose deposits are insured by an agency of the federal government and which has been certified by the State Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

The Act defines the types of securities authorized as appropriate investments for the School’s funds and the conditions for making investment transactions. Investment transactions may be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities.

Statutes authorize the School to invest in negotiable or nonnegotiable deposits of qualified depositories and permitted negotiable depositories; repurchase and reverse repurchase agreements; commercial paper that is classified as “first tier” by two nationally recognized statistical rating organizations; bankers’ acceptances; obligations of the United States Treasury including bills, notes, and bonds; obligations, other than mortgage derivative products, issued by U.S. government sponsored enterprises (U.S. Agencies) such as the Federal Home Loan Bank System, Federal Home Loan Mortgage Corporation (Freddie Mac), and Federal National Mortgage Association (Fannie Mae); bonds, notes, and other evidence of indebtedness of political subdivisions of the state; fixed rate corporate obligations and variable rate securities rated “A” or higher, or the equivalent of “A” or higher, by two nationally recognized statistical rating organizations; shares or certificates in a money market mutual fund as defined in the Act; and the Utah State Public Treasurers’ Investment Fund.

The Utah State Treasurer’s Office operates the Public Treasurers’ Investment Fund (PTIF). The PTIF is available for investment of funds administered by any Utah public treasurer and is not registered with the SEC as an investment company. The PTIF is authorized and regulated by the Act (Utah Code, Title 51, Chapter 7). The Act established the Money Management Council which oversees the activities of the State Treasurer and the PTIF and details the types of authorized investments. Deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah, and participants share proportionally in any realized gains or losses on investments.

The PTIF operates and reports to participants on a fair value basis. The income, gains, and losses of the PTIF, net of administration fees, are allocated based upon the participant’s average daily balance. The fair value of the PTIF investment pool is approximately equal to the value of the pool shares.

Fair Value of Investments

The School measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than quoted market prices; and,
- Level 3: Unobservable inputs.

The investments consist only of PTIF funds which are classified as Level 2. The PTIF funds use the application of the June 30, 2022, fair value as calculated by the Utah State Treasurer, to the School’s average daily balance in the Fund. The School currently has no assets that qualify for Level 1 or 3 investments. The following table illustrates the investments by the appropriate levels for the School:

	Total	Quoted Prices in Active Markets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
June 30, 2022				
PTIF	\$ 2,527,132	\$ -	\$ 2,527,132	\$ -

Custodial Credit Risk

For deposits and investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the School will not be able to recover the value of its deposits, investments, or collateral securities that are in the possession of an outside party. The School's policy for managing custodial credit risk is to adhere to the Act. The Act requires all deposits of the School to be in a qualified depository, defined as any financial institution whose deposits are insured by an agency of the federal government and which has been certified by the Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The School's policy for reducing its exposure to credit risk is to comply with the Act, as previously discussed.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the School's investment in a single issuer. The School's policy for reducing this risk of loss is to comply with the Rules of the Money Management Council. Rule 17 of the Money Management Council limits investments in a single issuer of commercial paper and corporate obligations to 5-10% depending upon the total dollar amount held in the portfolio.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The School's policy for managing its exposure to fair value loss arising from increasing interest rates is to comply with the Act. Section 51-7-11 of the Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. The Act further limits the remaining term to maturity on all investments in commercial paper, bankers' acceptances, fixed rate negotiable deposits, and fixed rate corporate obligations to 270 days - 15 months or less. The Act further limits the remaining term to maturity on all investments in obligations of the United States Treasury; obligations issued by U.S. government sponsored enterprises; and bonds, notes, and other evidence of indebtedness of political subdivisions of the state to five years. In addition, variable rate negotiable deposits and variable rate securities may not have a remaining term to final maturity exceeding three years.

Note 3 - Capital Assets

A summary of activity in the capital assets is as follows:

	<u>June 30, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>June 30, 2022</u>
Governmental activities					
Capital assets, not subject to depreciation					
Land	\$ 860,000	\$ -	\$ -	\$ -	\$ 860,000
Construction in progress	295,000	-	-	(295,000)	-
Total capital assets, not subject to depreciation	<u>1,155,000</u>	<u>-</u>	<u>-</u>	<u>(295,000)</u>	<u>860,000</u>
Capital assets					
Building	5,510,000	-	-	-	5,510,000
Furniture and equipment	96,769	9,692	(16,852)	-	89,609
Computers	20,096	-	(20,096)	-	-
Capital improvements	349,431	518,580	-	295,000	1,163,011
Total capital assets	<u>5,976,296</u>	<u>528,272</u>	<u>(36,948)</u>	<u>295,000</u>	<u>6,762,620</u>
Less accumulated depreciation for					
Building	(1,487,138)	(141,282)	-	-	(1,628,420)
Furniture and equipment	(61,950)	(12,170)	16,852	-	(57,268)
Computers	(20,096)	-	20,096	-	-
Capital improvements	(147,345)	(64,190)	-	-	(211,535)
Total accumulated depreciation	<u>(1,716,529)</u>	<u>(217,642)</u>	<u>36,948</u>	<u>-</u>	<u>(1,897,223)</u>
Total capital assets, subject to depreciation	<u>4,259,767</u>	<u>310,630</u>	<u>-</u>	<u>295,000</u>	<u>4,865,397</u>
Total capital assets, net	<u>\$ 5,414,767</u>	<u>\$ 310,630</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,725,397</u>

Depreciation expense was charged to operation and maintenance of facilities function of the School.

Note 4 - Long-Term Liabilities

A summary of activity for the long-term liabilities is as follows:

	<u>Balance at June 30, 2021</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance at June 30, 2022</u>	<u>Due Within One Year</u>
Bonds payable	\$ 6,980,000	\$ -	\$ (205,000)	\$ 6,775,000	\$ 205,000
Bond premium	867,829	-	(53,347)	814,482	-
	<u>\$ 7,847,829</u>	<u>\$ -</u>	<u>\$ (258,347)</u>	<u>\$ 7,589,482</u>	<u>\$ 205,000</u>

Long-term liabilities as of June 30, 2022, consist of the following:

Series 2020 Revenue Bonds, bearing interest rates of 0.00% - 4.00%, were issued during fiscal year 2021 for \$7,185,000 to refinance the outstanding balance of its Series 2010 bonds and pay certain bond issuance expenses. Annual payments of principal and variable semi-annual payments of interest are required through April 2045. The School is required to meet certain covenants including debt coverage and cash available. The bonds were sold at a premium which is being amortized using the effective interest rate method over the life of the bonds. The proceeds were used to purchase a school building.

Bond premium, net

\$ 6,775,000

814,482

\$ 7,589,482

The annual requirements to pay principal and interest on the outstanding long-term liabilities is as follows:

<u>Years Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 205,000	\$ 246,400	\$ 451,400
2024	205,000	246,400	451,400
2025	205,000	246,400	451,400
2026	205,000	246,400	451,400
2027	215,000	238,200	453,200
2028-2032	1,210,000	1,054,600	2,264,600
2033-2037	1,475,000	792,800	2,267,800
2038-2042	1,795,000	473,000	2,268,000
2043-2045	1,260,000	102,000	1,362,000
 Total	 <u>\$ 6,775,000</u>	 <u>\$ 3,646,200</u>	 <u>\$ 10,421,200</u>

Note 5 - Concentrations

The School's principal source of support is state and federal-based support revenue. For the year ended June 30, 2022, these funding source accounted for approximately 88% and 10% of all revenue, respectively.

Note 6 - Benefit Plan

The School has a defined contribution retirement plan covering all full-time, salaried employees. The plan is administered by Helpside, an outsourcing company that the School has contracted with to perform its payroll and retirement functions. Eligible employees may contribute into an account at their option and discretion. The School matches up to 100% of employee contributions that do not exceed 4% of the employee's salary. For the year ended June 30, 2022, the School matched \$49,273.



Required Supplementary Information
June 30, 2022

North Star Academy

North Star Academy

Schedule of Revenue, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund

Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenue				
State aid	\$ 4,301,049	\$ 4,301,049	\$ 4,372,924	\$ 71,875
Federal aid	242,556	352,556	510,509	157,953
Earnings on investments	10,000	10,000	12,414	2,414
School fees	28,000	28,000	42,372	14,372
School lunch sales	113,000	3,001	2,042	(959)
Other local sources	790,617	790,617	29,046	(761,571)
Total revenue	5,485,222	5,485,223	4,969,307	(515,916)
Expenditures				
Instructional	2,738,362	2,806,512	2,469,513	336,999
Support services				
Students	174,550	176,267	209,606	(33,339)
Staff assistance	106,126	106,126	53,512	52,614
School administration	274,855	274,846	409,811	(134,965)
Central services	232,230	232,230	230,793	1,437
Operation and maintenance of facilities	946,000	427,262	147,899	279,363
Transportation	9,000	9,000	11,853	(2,853)
Total support services	1,742,761	1,225,731	1,063,474	162,257
Non instructional				
School food services program	188,380	276,675	240,724	35,951
Capital outlay	-	528,272	528,272	-
Total non instructional	188,380	804,947	768,996	35,951
Debt service				
Principal	205,000	205,000	205,000	-
Interest	246,400	246,400	262,358	(15,958)
Total debt service	451,400	451,400	467,358	(15,958)
Total expenditures	5,120,903	5,288,590	4,769,341	519,249
Net Change in Fund Balance	\$ 364,319	\$ 196,633	\$ 199,966	\$ 3,333

Note 1 - Basis of Budgeting

The School follows these procedures in establishing the budgetary data reflected in the financial statements.

1. The School's Principal is appointed as the budget officer. Before June 1 of each year, the budget officer shall prepare a tentative budget, with supporting documentation, to be submitted to the Board.
2. The tentative budget and supporting documents shall include the following items:
 - a. The revenue and expenditures of the preceding fiscal year
 - b. The estimated revenue and expenditures of the current fiscal year
 - c. A detailed estimate of the essential expenditures for all the purposes for the next succeeding fiscal year, and
 - d. The estimated financial condition of the School at the close of the fiscal year
3. The tentative budget shall be filed with the School's Principal for public inspection at least 15 days before the date of the tentative budget's proposed adoption by the Board.
4. Before June 30 of each year, the Board will adopt a budget for the next fiscal year.
5. By the sooner of July 15 or 30 days of adopting a budget, the Board will file a copy of the adopted budget with the state auditor and the State Board of Education.



Compliance Reports
June 30, 2022

North Star Academy



**Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements Performed
in Accordance with *Government Auditing Standards***

The Board of Directors
North Star Academy
Bluffdale, Utah

We have audited, 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, the financial statements of the governmental activities and the major fund of North Star Academy (the School), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the School's basic financial statements and the related notes to the financial statements and have issued our report thereon dated November 21, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Ede Bailly LLP".

Ogden, Utah
November 21, 2022



**Independent Auditor's Report on Compliance and Report on Internal Control over Compliance
as Required by the *State Compliance Audit Guide***

The Board of Directors
North Star Academy
Bluffdale, Utah

Report on Compliance

We have audited North Star Academy's (the School) compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the State Auditor, for the year ended June 30, 2022.

State compliance requirements were tested for the year ended June 30, 2022, in the following areas:

- Budgetary Compliance
- Fraud Risk Assessment
- Public Treasurer's Bond
- Internal Control Systems
- Public Education Programs

Management's Responsibility

Management is responsible for compliance with the state requirements referred to above.

Auditor's Responsibility

Our responsibility is to express an opinion on the School's compliance based on our audit of the state 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 state compliance requirements referred to above that could have a direct and material effect on a state compliance requirement occurred. An audit includes examining, on a test basis, evidence about the School'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 for each state compliance requirement referred to above. However, our audit does not provide a legal determination of the School's compliance with those requirements.

Opinion on Compliance

In our opinion, the School complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2022.

Report on Internal Control over Compliance

Management of the School is responsible for establishing and maintaining effective internal control over compliance with the state compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School's internal control over compliance with the state compliance requirements referred to above as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with those state compliance requirements 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 the School'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 state 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 state 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 state 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. 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 21, 2022



North Star Academy

Policy: Purchasing and Disbursement Policy

Approval Date: August 6, 2015, Revised October 4, 2018

Purpose

The purpose of this policy is to enable administration to make minor purchases that are necessary for the day-to-day operation of North Star Academy (the "School"), without approval of the Board of Directors (the "Board").

Purchasing

The responsibility for approving purchases is delegated to the Principal of the School by the Board as set forth below.

All purchases up to \$2,500 must be approved by the Principal; purchases between \$2,500.00 and \$5,000.00 must be approved by either the Board President or Board Treasurer; and purchases over \$5,000 must be approved by the full Board.

Employee purchases that require reimbursement are discouraged.

Purchases for travel that require the use of a credit card must follow the process established by this policy utilizing a purchase order. The School's management company will retain the credit card for making such purchases and only utilize the credit card when required to do so.

Disbursements

The responsibility for disbursement is delegated to the School's management company as set forth below.

Disbursements are handled in such a manner as to ensure that the proper funds and accounts are charged; that the disbursement is used only for authorized purposes; and that laws, rules and regulations governing the disbursements and handling of public funds are followed.

The following controls are established to ensure that all payments are made on a timely basis and in accordance with all purchase orders and contracts:

- Purchase order shall be completely filled out prior to purchase.
- Purchase order shall be signed by appropriate authorizing personnel.
- Completed purchase orders are to be sent to the School's management company.
- The School's management company must be given a valid invoice and properly completed purchase order prior to making payment.
- Disbursements are to be made primarily by check with counter signatures to provide additional control.
- If approved by the Board, blank warrants/checks may be kept in locked storage under the control of a designated, responsible employee at the School. Access to blank checks must be limited to this employee and a designated alternate. When blank checks are received; the date, quantity, and inclusive serial numbers are recorded and added to the total balance on hand. When a blank check is used, the stub along with a

copy of the receipt is to be signed by the Principal and forwarded to the management company. The use of these blank checks should be kept to an absolute minimum.

Recording Transactions

Purchase orders and requisition requests must identify the fund, function, location, program, and object or revenue code to which the purchase is to be booked. Accounting staff will periodically review this information to ensure that expenditures are booked accurately.

Signature:


Trudy Sofenson, Board President

10/4/18
Date



North Star Academy
Policy: Sexual Abuse and Molestation Prevention Policy
Adopted: December 6, 2018
Amended: August 6, 2020

North Star Academy (the “School”) takes seriously the responsibility of its personnel to protect the physical and psychological well-being of its students. We believe that the School’s personnel have an important role to play in the elimination of child abuse because they are in a unique position to observe children over extended periods of time on a daily basis.

Sexual abuse takes the form of inappropriate sexual contact or interaction for the gratification of the actor who is in a position of responsibility with respect to the student. Sexual abuse includes sexual assault, exploitation, molestation or injury.

Reporting by School Personnel

Utah law requires that whenever any person, including any school employee, contracted or temporary employee, or volunteer who has reason to believe that a child has been subjected to incest, molestation, sexual exploitation, sexual abuse, physical abuse, or neglect, or observes a child being subjected to conditions or circumstances which would reasonably result in sexual abuse, physical abuse, or neglect, he/she shall immediately notify the nearest peace officer, law enforcement agency, or the Division of Child Family Service. The law provides serious penalties for failure to fulfill one’s duty to report. School personnel and volunteers must comply with these provisions of Utah law and the School’s Child Abuse and Neglect Reporting Policy.

Reporting by Students and Parents

Reports of sexual abuse should typically be made to the Director, who is the designated individual to receive and investigate complaints of these matters. However, students and parents may make reports to any School employee, and that employee is responsible for conveying the report to the Administration or, if the report involves the Administration, to the Board of Trustees. Reports may be made verbally, but all reports will be documented in writing.

Investigation & Follow Up

The School takes allegations of sexual abuse involving School personnel seriously. Once an allegation is reported, the School will promptly, thoroughly, and impartially begin an investigation to determine whether there is a reasonable basis to believe that sexual abuse has been committed. When it is appropriate considering the nature of the allegations, an internal team may conduct the investigation. However, when the report involves potentially criminal conduct, the School will refer the reports to law enforcement and cooperate fully with any investigation conducted by law enforcement or regulatory agencies.

The School reserves the right to place the subject of the investigation on an involuntary leave of absence, reassign that person to responsibilities that do not involve personal contact with individuals or students, or terminate employment.

To the fullest extent possible, but consistent with the legal obligation to report suspected abuse to appropriate authorities, the School will endeavor to keep the identities of the alleged victims and investigation subject confidential.

If the investigation substantiates the allegation, appropriate disciplinary actions will be taken, including but not limited to the termination of the actor's relationship with the School

Signs of Abuse

There are a number of red flags that suggest someone is being sexually abused. They take the form of physical or behavioral evidence.

Physical evidence of sexual abuse includes, but is not limited to:

- Sexually transmitted diseases;
- Difficulty walking or moving normally;
- Stained, bloody or torn undergarments;
- Genital pain or itching; and
- Physical injuries involving the external genitalia.

Behavioral signals suggestive of sexual abuse include, but are not limited to:

- Fear or reluctance about being left in the care of a particular person;
- Recoiling from being touched;
- Bundling oneself in excessive clothing, especially night clothes;
- Discomfort or apprehension when sex is referred to or discussed; and
- Nightmares or fear of night and/or darkness.

Additionally, adult perpetrators of abuse often display warning signs, including:

- Overly affectionate behavior such as prolonged hugging and touching;
- Engaging in nonprofessional behavior such as telling sexual jokes and sexual teasing; and
- Seeking to extend their contact with certain students beyond the day.

Retaliation Prohibited

We prohibit any retaliation against anyone, including an employee, volunteer, board member, student or individual, who in good faith reports sexual abuse, alleges that it is being committed or participates in the investigation. Intentionally false or malicious accusations of sexual abuse are prohibited.

Screening Prospective Employees

The School's administration must take reasonable effort when screening prospective School employees. In addition to conducting required criminal background checks, each applicant and former employer(s) of applicants should be asked, before an offer of employment is extended, whether the applicant has ever been investigated or accused of sexual misconduct.

Training

The administration will provide School personnel every other year with training and instruction on child sexual abuse and human trafficking prevention and awareness, including (a) responding to a disclosure of child sexual abuse in a supportive, appropriate, manner; (b) identifying children who are victims or may be at risk of becoming victims of human trafficking or commercial sexual exploitation; and (c) the mandatory reporting requirements in the Schools Child Abuse and Neglect Reporting Policy and Utah Code Sections 53E-6-701 and 62A-4a-403.



Purpose

North Star Academy (the "School") must abide by the Utah State Board of Education rules which direct the School's Board of Trustees (the "Board") to implement a policy regarding student fees. The purpose of this policy is to provide educational opportunities for all students. This allows the School to establish a reasonable system of fees, while prohibiting practices that would exclude those unable to pay from participation in school-sponsored activities.

Policy

Under the direction of the Board, the School's Director (the "Director") is authorized to administer this policy and is directed to do so fairly, objectively, and without delay, and in a manner that avoids stigma and unreasonable burdens on students or parents/guardians.

Definitions

"Co-curricular activity" means an activity, course, or program that:

- (a) is an extension of a curricular activity;
- (b) is included in an instructional plan and supervised or conducted by a teacher or educational professional;
- (c) is conducted outside of regular School hours;
- (d) is provided, sponsored, or supported by the School;
- (e) includes a required regular School day activity, course, or program.

"Curricular activity" means an activity, course, or program that is:

- (a) intended to deliver instruction;
- (b) provided, sponsored, or supported by the School; and
- (c) conducted only during School hours.

"Extracurricular activity"

- (a) means an activity, a course, or a program that is:
 - (i) not directly related to delivering instruction;
 - (ii) not a curricular activity or co-curricular activity; and
 - (iii) provided, sponsored, or supported by the School.
- (b) does not include a noncurricular club as defined in Section 53G-7-701.

"Fee" means something of monetary value requested or required by the School as a condition to a student's participation in an activity, class, or program provided, sponsored, or supported by the School. This includes money or something of monetary value raised by a student or the student's family through fundraising.

"Instructional equipment"

- (a) means an activity-related, course-related, or program-related tool or instrument that:
 - (i) is required for a student to use as part of an activity, course, or program in a secondary school;

- (ii) typically becomes the property of the student upon exiting the activity, course, or program, and
- (iii) is subject to a fee waiver;
- (b) includes:
 - (i) shears or styling tools;
 - (ii) a band instrument;
 - (iii) a camera;
 - (iv) a stethoscope; or
 - (v) sports equipment, including a bat, mitt, or tennis racket.
- (c) does not include school equipment.

"Instructional supply" means a consumable or non-reusable supply that is necessary for a student to use as part of an activity, course, or program in a secondary school and includes:

- (a) prescriptive footwear;
- (b) brushes or other art supplies, including clay, pain, or art canvas;
- (c) wood for wood shop;
- (d) Legos for Lego robotics;
- (e) film; or
- (f) filament used for 3D printing.

"Non-waivable charge" means a cost, payment, or expenditure that:

- (a) is a personal discretionary charge or purchase, including:
 - (i) a charge for insurance, unless the insurance is required for a student to participate in an activity, class, or program;
 - (ii) a charge for college credit related to the successful completion of:
 - (A) a concurrent enrollment class; or
 - (B) an advanced placement examination; or
 - (iii) except when requested or required by the School, a charge for a personal consumable item such as a yearbook, class ring, letterman jacket or sweater, or other similar item;
- (b) is subject to sales tax as described in Utah State Tax Commission Publication 35, Sales Tax Information for Public and Private Elementary and Secondary Schools; or
- (c) by Utah Code, federal law, or State Board of Education rule is designated not to be a fee, including:
 - (i) a school uniform as provided in Utah Code § 53G-7-801;
 - (ii) a school lunch; or
 - (iii) a charge for a replacement for damaged or lost School equipment or supplies.

"Provided, sponsored, or supported by the School"

- (a) means an activity, class, program, fundraiser, club, camp, clinic, or other event that:
 - (i) is authorized by the School; or
 - (ii) satisfies at least one of the following conditions:
 - (A) the activity, class, program, fundraiser, club, camp, clinic, or other event is managed or supervised by the School, or a School employee in the employees School employment capacity;
 - (B) the activity, class, program, fundraiser, club, camp, clinic, or other event uses, more than inconsequentially, the School's facilities, equipment, or other School resources; or
 - (C) the activity, class, program, fundraising event, club, camp, clinic, or other event is supported or subsidized, more than inconsequentially, by public

funds, including the School's activity funds or minimum school program dollars.

(b) does not include an activity, class, or program that meets the criteria of a noncurricular club as described in Title 53G, Chapter 7, Part 7, Student Clubs.

"Provision in lieu of fee waiver"

(a) means an alternative to fee payment or waiver of fee payment; and

(b) does not include a plan under which fees are paid in installments or under some other delayed payment arrangement.

"Requested or required by the School as a condition to a student's participation" means something of monetary value that is impliedly or explicitly mandated or necessary for a student, parent, or family to provide so that a student may:

(a) fully participate in school or in a School activity, class, or program;

(b) successfully complete a School class for the highest grade; or

(c) avoid a direct or indirect limitation on full participation in a School activity, class, or program, including limitations created by:

(i) peer pressure, shaming, stigmatizing, bullying, or the like; or

(ii) withholding or curtailing any privilege that is otherwise provided to any other student.

"School equipment" means a durable school-owned machine, equipment, or tool used by a student as part of an activity, course, or program in a secondary school and includes a saw or 3D printer.

"School equipment" includes a saw or 3D printer.

"Something of monetary value"

(a) means a charge, expense, deposit, rental, fine, or payment, regardless of how the payment is termed, described, requested or required directly or indirectly, in the form of money, goods or services; and

(b) includes:

(i) charges or expenditures for a School field trip or activity trip, including related transportation, food, lodging, and admission charges;

(ii) payments made to a third party that provide a part of a School activity, class, or program;

(iii) classroom textbooks, supplies or materials;

(iv) charges or expenditures for school activity clothing; and

(v) a fine, except for a student fine specifically approved the School for:

(A) failing to return School property;

(B) losing, wasting, or damaging private or School property through intentional, careless, or irresponsible behavior; or

(C) improper use of School property, including a parking violation.

"Textbook"

(a) means instructional material necessary for participation in an activity, course, or program, regardless of the format of the material;

(b) includes:

(i) a hardcopy book or printed pages of instructional material, including a consumable workbook; or

(ii) computer hardware, software, or digital content.

(c) does not include instructional equipment or instructional supplies.

“Waiver” means a full release from the requirement of payment of a fee and from any provision in lieu of fee payment.

General School Fees Provisions

The School may only collect a fee for an activity, class, or program provided, sponsored, or supported by the School consistent with School policies and state law.

Beginning with the 2021-2022 school year:

- (a) if the School imposes a fee, the fee shall be equal to or less than the expense incurred by the School in providing for a student the activity, course, or program for which the School imposes a fee; and
- (b) the School may not impose an additional fee or increase a fee to supplant or subsidize another fee.

Beginning with the 2022-23 school year, the School may not sell textbooks or otherwise charge a fee for textbooks or the maintenance costs of School equipment as provided in Section 53G-7-602, except for a textbook used for a concurrent enrollment or advanced placement course.

All fees are subject to the fee waiver provisions of this policy.

Fees for Classes & Activities During the Regular School Day

Fees for Students in Kindergarten through Sixth Grade

No fee may be charged in kindergarten through sixth grade for materials, textbooks, supplies (except as provided below), or for any class or regular school day activity, including assemblies and field trips.

Elementary students cannot be required to provide their own student supplies. However, the School or teacher may provide to a student’s parent or a suggested list of student supplies for use during the regular school day so that a parent or guardian may furnish on a voluntary basis student supplies for student use. The list provided to a student's parent or guardian must include and be preceded by the following language:

"NOTICE: THE ITEMS ON THIS LIST WILL BE USED DURING THE REGULAR SCHOOL DAY. THEY MAY BE BROUGHT FROM HOME ON A VOLUNTARY BASIS, OTHERWISE, THEY WILL BE FURNISHED BY THE SCHOOL."

The School may charge a fee to a student in grade six if all of the following are true:

- (a) the School has students in any of the grades seven through twelve;
- (b) the School follows a secondary model of delivering instruction to the School’s grade six students; and
- (c) The School annually provides notice to parents that the School will collect fees from grade six students and that the fees are subject to waiver.

Fees for Students in Seventh through Ninth Grade

Fees may be charged in grades 7-9 in connection with an activity, class, or program provided, sponsored, or supported by the School that takes place during the regular school day if the fee is approved as provided in this policy and state law. All such fees are subject to waiver. In addition,

if an established or approved class requires payment of fees or purchase of items (i.e., tickets to events, etc.) in order for students to fully participate and to have the opportunity to acquire all skills and knowledge required for full credit and highest grades, the fees or costs for the class are subject to waiver.

In project related courses, projects required for course completion will be included in the course fee.

Secondary students may be required to provide their own student supplies, subject to the fee waiver provisions of this policy.

Fees for Optional Projects

The School may require students at any grade level to provide materials or pay for an additional discretionary project if the student chooses a project in lieu of, or in addition to a required classroom project. A student may not be required to select an additional project as a condition to enrolling, completing, or receiving the highest possible grade for a course. The School will avoid allowing high cost additional projects, particularly when authorizing an additional discretionary project results in pressure on a student by teachers or peers to also complete a similar high cost project.

Fees for Activities Outside of the Regular School Day

Fees may be charged in all grades for any School-sponsored activity that does not take place during the regular school day if participation in the activity is voluntary and does not affect the student's grade or ability to participate fully in any course taught during the regular school day. Fee waivers are available for such fees.

A fee related to a co-curricular or extracurricular activity may not exceed the maximum fee amounts for the co-curricular or extracurricular activity adopted by the Board, as provided below.

Activities that use the School facilities outside the regular school day but are not provided, sponsored, or supported by the School (i.e., programs sponsored by the parent organization and/or an outside organization) may charge for participation, and fee waivers are not available for these charges.

An activity, class, or program that is provided, sponsored, or supported by the School outside of the regular School day or School year calendar is subject to this policy and state law regardless of the time or season of the activity, class, or program.

In the event the School provides supplemental kindergarten, the School may charge a fee related to a student's enrollment in the supplemental kindergarten. A fee for supplemental kindergarten is subject to waiver.

Fee Schedule

The Board will approve a Fee Schedule at least once each year on or before April 1. The Fee Schedule will establish the maximum fee amount per student for each activity and the maximum total aggregate fee amount per student per school year. No fee may be charged or assessed in connection with an activity, class, or program provided, sponsored, or supported by the School, including for a curricular, co-curricular or extracurricular activity, unless the fee has been set and

approved by the Board, is equal to or less than the established maximum fee amount for the activity, and is included in the approved Fee Schedule.

The School will encourage public participation in the development of the Fee Schedule and related policies.

Before approving the School's Fee Schedule, the School will provide an opportunity for the public to comment on the proposed Fee Schedule during a minimum of two public Board meetings. In addition to the standard notice of Board meetings under the Open and Public Meetings Act, the School will provide notice of these Board meetings using the same form of communication regularly used by the administration to communicate with parents.

After the Fee Schedule is adopted, the Board may amend the Fee Schedule using the same process.

Maximum Fee Amounts

In connection with establishing the Fee Schedule, the Board will establish a per student annual maximum fee amount that the School may charge a student for the student's participation in all courses, programs, and activities provided, sponsored, or supported by the School for the year. This is a maximum total aggregate fee amount per student per School year.

The Board may establish a reasonable number of activities, courses, or programs that will be covered by the annual maximum fee amount.

The amount of revenue raised by a student through an individual fundraiser for an activity, as well as the total per student amount expected to be received through required group fundraising for an activity, will be included as part of the maximum fee amount per student for the activity and maximum total aggregate fee amount per student.

Notice to Parents

The Director will annually provide written notice of the School's Fee Schedule and Fee Waiver Policy to the parent or guardian of each student in the School by ensuring that a written copy of the School's Fee Schedule and Fee Waiver Policy is included with all registration materials provided to potential or continuing students each year. The procedures for obtaining fee waivers and for appealing a denial of a waiver will also be included with the School's registration materials.

The School will post the applicable Fee Schedule and Fee Waiver Policy, including maximum fee amounts, on the School's website each school year.

Donations

The School may not request or accept a donation in lieu of a fee from a student or parent unless the activity, class, or program for which the donation is solicited will otherwise be fully funded by the School and receipt of the donation will not affect participation by an individual student.

A donation is a fee if a student or parent is required to make the donation as a condition to the student's participation in an activity, class, or program.

The School may solicit and accept a donation or contribution in accordance with the School's policies, including the Donation and Fundraising Policy, but all such requests must clearly state that donations and contributions by a student or parent are voluntary.

If the School solicits donations, the School: (a) shall solicit and handle donations in accordance with policies and procedures established by the School; and (b) may not place any undue burden on a student or family in relation to a donation.

Fee Collection

The School may pursue reasonable methods for obtaining payment for fees and for charges assessed in connection with a student losing or willfully damaging school property.

The School may not exclude students from school, an activity, a class, or a program that is provided, sponsored, or supported by the School during the regular school day; refuse to issue a course grade; or withhold official student records, including written or electronic grade reports, diplomas, or transcripts, as a result of unpaid fees.

The School may withhold the official student records of a student responsible for lost or damaged School property consistent with Utah Code § 53G-8-212 until the student or the student's parent has paid for the damages, but may not withhold a student's records required for student enrollment or placement in a subsequent school.

A reasonable charge may be imposed by the School to cover the cost of duplicating, mailing, or transmitting transcripts and other school records. No charge may be imposed for duplicating, mailing, or transmitting copies of school records to an elementary or secondary school in which the student is enrolled or intends to enroll.

Consistent with Utah Code § 53G-6-604, the School will forward a certified copy of a transferring student's record to a new school within 30 days of the request, regardless of whether the student owes fees or fines to the School.

Students shall be given notice and an opportunity to pay fines prior to withholding issuance of official written grade reports, diplomas and transcripts. If the student and the student's parent or guardian are unable to pay for damages or if it is determined by the School in consultation with the student's parents that the student's interests would not be served if the parents were to pay for the damages, then the School may provide for a program of voluntary work for the student in lieu of the payment. A general breakage fee levied against all students in a class or school is not permitted.

Fee Refunds

Student fees are non-refundable.

Budgeting and Spending Revenue Collected Through Fees

The School will follow the general accounting standards described in Rule R277-113 for treatment of fee revenue.

Beginning with the 2020-2021 school year, the School will establish a spend plan for the revenue collected from each fee charged. The spend plan will (a) provide students, parents, and employees transparency by identifying a fee's funding uses; (b) identify the needs of the activity,

course, or program for the fee being charged and include a list or description of the anticipated types of expenditures, for the current fiscal year or as carryover for use in a future fiscal year, funded by the fee charged.

School Fee Collections & Accounting Procedures

It is the responsibility of the Director to ensure that all student fees collected are in compliance with the Fee Schedule and applicable financial policies and procedures.

Fees must be received and deposited in a timely manner.

Money may only be collected by staff authorized by the Director. Students may not collect fees.

Beginning in the 2020-21 school year, the School may not use revenue collected through fees to offset the cost of fee waivers by requiring students and families who do not qualify for fee waivers to pay an increased fee amount to cover the costs of students and families who qualify for fee waivers. However, the School may notify students and families that the students and families may voluntarily pay an increased fee amount or provide a donation to cover the costs of other students and families.

Fee Waiver Provisions

To ensure that no student is denied the opportunity to participate in a class or activity that is provided, sponsored, or supported by the School because of an inability to pay a fee, the School provides fee waivers or other provisions in lieu of fee waivers. Fee waivers or other provisions in lieu of fee waivers will be available to any student whose parent is unable to pay a fee.

All fees are subject to waiver.

Non-waivable charges are not subject to waiver.

Fee Waiver Administration

The Director will administer this policy and will review and grant fee waiver requests. The process for obtaining waivers or pursuing alternatives will be administered in accordance with this policy, fairly, objectively, and without delay, and in a manner that avoids stigma, embarrassment, undue attention, and unreasonable burdens on students and parents.

The School will not treat a student receiving a fee waiver or provision in lieu of a fee waiver differently from other students. The process for obtaining waivers or pursuing alternatives will create no visible indicators that could lead to identification of fee waiver applicants.

The process for obtaining waivers or pursuing alternatives will comply with the privacy requirements of The Family Educational Rights and Privacy Act of 1974, 20 U.S.C. 123g (FERPA). The School may not identify a student on fee waiver to students, staff members, or other persons who do not need to know. As a general rule, teachers and coaches do not need to know which students receive fee waivers. Students may not assist in the fee waiver approval process.

Fee Waiver Eligibility

A student is eligible for a fee waiver if the School receives verification that:

- (a) In accordance with Utah Code § 53G-7-504(4), family income falls within levels established annually by the State Superintendent and published on the Utah State Board of Education website;
- (b) The student to whom the fee applies receives Supplemental Security Income (SSI). If a student receives SSI, the School may require a benefit verification letter from the Social Security Administration;
- (c) The family receives TANF funding. If a student's family receives TANF, the School may require a letter of decision covering the period for which the fee waiver is sought from the Utah Department of Workforce Services; or
- (d) The student is in foster care through the Division of Child and Family Services or is in state custody. If a student is in state custody or foster care, the School may rely on the youth in care required intake form or school enrollment letter provided by a caseworker from the Utah Division of Child and Family Services or the Utah Juvenile Justice Department.

The School will not maintain copies of any documentation provided to verify eligibility for a fee waiver.

The School will not subject a family to unreasonable demands for re-qualification.

The School may grant a fee waiver to a student, on a case by case basis, who does not qualify for a fee waiver under the foregoing provisions but who, because of extenuating circumstances, is not reasonably capable of paying the fee.

The School may charge a proportional share of a fee or a reduced fee if circumstances change for a student or family so that fee waiver eligibility no longer exists.

Fee Waiver Approval Process

The Director will inform patrons of the process for obtaining waivers and will provide a copy of the standard fee waiver application on the School's website and in registration materials each year.

The Director will review fee waiver applications within five (5) school days of receipt. If the School denies a request for a fee waiver, the School will provide the decision to deny a waiver in writing and will provide notice of the procedure for appeal in the form approved by the Utah State Board of Education.

Any requirement that a student pay a fee will be suspended during any period in which the student's eligibility for a waiver is being determined or during the time a denial of waiver is being appealed.

The School will maintain documentation of fee waiver applications and decisions that is adequate to report the required information to the Utah State Board of Education.

Appeal Process

Denial of eligibility for a waiver may be appealed in writing to the Director within ten (10) school days of receiving notice of denial. The School shall contact the parent within two (2) weeks after receiving the appeal and schedule a meeting with the Director to discuss the parent's concerns. If,

after meeting with the Director, the waiver is still denied, the parent may appeal, in writing, within ten (10) school days of receiving notice of denial to the Board.

In order to protect privacy and confidentiality, the School will not retain information or documentation provided to verify eligibility for fee waivers.

Alternatives to Fees and Fee Waivers

The School may allow a student to perform service or another approved task (as described in Utah Code § 53G-7-504(2)) in lieu of paying a fee or, in the case of an eligible student, in lieu receiving a fee waiver, but such alternatives may not be required. If the School allows an alternative to satisfy a fee requirement, the Director will explore with the interested student and his or her parent/guardian the alternatives available for satisfying the fee requirement, and parents will be given the opportunity to review proposed alternatives to fees and fee waivers. However, if a student is eligible for a waiver, textbook fees must be waived, and no alternative in lieu of a fee waiver is permissible for such fees.

The School may allow a student to perform service in lieu of paying a fee or receiving a fee waiver if: (a) the School establishes a service policy or procedure that ensure that a service assignment is appropriate to the age, physical condition, and maturity of the student; (b) the School's service policy or procedure is consistent with state and federal laws, including Section 53G-7-504 regarding the waiver of fees and the federal Fair Labor Standards Act, 29 U.S.C. 201; (c) the service can be performed within a reasonable period of time; and (d) the service is at least equal to the minimum wage for each hour or service.

A student who performs service may not be treated differently than other students who pay a fee.

The service may not create an unreasonable burden for a student or parent and may not be of such a nature as to demean or stigmatize the student.

The School will transfer the student's service credit to another LEA upon request of the student.

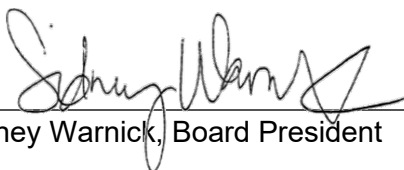
The School may make an installment payment plan available for the payment of a fee. Such a payment plan may not be required in lieu of a fee waiver.

Annual Review, Approval, and Training

The Board will review and approve this policy annually.

The School will develop a plan for at least annual training of School employees on fee-related policies specific to each employee's job functions.

Signature:



Sidney Warnick, Board President

February 4, 2021

Date

Dec. 2022
Directors report

Volunteer Hours & Other Celebrations!

- Thank you parents, staff, & Guardians!

283.43 hours for various activities

Top 3 include:

- Book Fair
- Field Trips
- PTO

553.92 volunteer hours working in a classroom

Top 4 include:

- Kindergarten Classrooms
- 1st Grade Classrooms

Stem Action Center Grants

- Elem. Computer Lab Specialist applied- Granted!
 - \$ coding games and supplies for hands on fun
- MS Science teacher Applied - Granted!
 - \$1,493 Stream tables for 7th and 8th standards

New NSA website under development:

- Developed to be hand held device friendly
- Live once final compliance reviews completed this month

Enrollment

- Currently 22- 23 SY Enrollment is open
- SY 23 - 24 Open Enrollment begins Jan. 3, 2023
 - 8:15am MST through February 2, 2023.
- Lottery held February 2, 2023
 - Additional open enrollments will be held as needed.

- Current students open enrollment occurring throughout January and must be completed by end of January.

]

Advertising Dec. - Jan for open enrollment

- New website in development will display info [here](#).
- Flyers for area preschools being mailed out this month- flier in board docs.
- Hometown Values ½ page ad - December. - Ad in docs, but we added open enrollment dates.
- Bluffdale Water Bill insert - Play dates & open enrollment ads.
- Social Media Campaign for end of December and all of January next steps.
- Banners on fence at LEA and along Bangerter will be posted.
- Brochures that can be handed out from the office with inquiries.
- Engaging current parents to spread the news in newsletter and social media will also be a focus. `

Professional Development

- Formal Observations - 30 -40 minute strength and area of growth observation, reflection, and meetings held
 - 34/36 Teacher completed (1 rescheduled due to illness & 1 scheduled for tomorrow).
 - Teaching Assistants completed by supervisory teacher, therefore next steps pd being determined for group and individuals.
- Child Abuse Prevention training - Prevent Child Abuse Utah online Training for Adults working with you [here](#).
 - 100% of salaried teachers completed it.
 - Teaching Assistants will have it completed by Dec. 7.
Parent Training is off line, but will be promoted once it is online.
- [LETRS](#) (Language Essentials for Teachers of Reading and Spelling)

Cohort 2:

8/8 have successfully passed their LETRS Unit 2 8 hours hw and 8 hours online training. Per SB 127

2/2 admin. Will have the administration required homework and online training for LETRS: A Principal Primer completed Dec. 8. Per SB 127. (Meeting weekly to complete 4;30-6 Tues.)

HB 396 - 1: 5th grade teacher inquired if she could join the cohort

Cohort 1: Self paced

Unit 5: 1 teacher working on hw.; scheduled for online work Dec. 12.

Unit 6: 1 teacher is working on hw; scheduled for online work Jan. 12.

- RTI: Response to Intervention data collection by our sped team.
 - All classroom teachers; 1 hour Nov. 29th
 - Appropriate accommodations and modifications and data to support
- Special Education teacher trainings for new sped directors
 - 1 each month for each sped teacher
- Counselor Conference
 - 1 Counselor Strategies on combatting anxiety and depression
 - 1 full day in October

Positive Behavior Plan:

- Reviewed and Approved by SEL, Admin, and Board Decl 2022. Approved by Board same month.
- Continuing the plan as shared. With introduced items being moved to continuing and SIG verbiage updates.

Committee Report

- **Curriculum Cmte.**

- Oct. 7 recommended implementation of Romeo and Juliet as shared novel addition for 8th grade & The One & Only Ivan as shared novel in 4th grade.

- **Digital Teaching & Learning Cmte.**

- Met Oct. 11 & Nov. 8
- Reviewed Blended Learning Technique survey from teachers and planned Socratic Seminar Training for January based on results.
- 1 Ms and 1 elem teacher opted to attend a 4 day training on engagement strategies with other LEA's in the state to support students.

- **Social Emotional/ Well Being Committee.**

- Reviewed the yo yo assembly and its effectiveness of the message resonating.
- Planned a Monday Mindfulness, Wednesday Workout, & Flexible Friday kickoff for the entire school.
- Next Grade 4 - 9 focus: "The Depression Cure" The SELFIE method (Sleep, Eat right, Light, Fun, Interact, Exercise)
- Concerns involving habitual attendance issues pertaining to families and specific students discussed possible interventions to support.

- * **Sunshine Cmte.**

- * Celebrating staff birthdays
- * Breakfast pot luck in Nov.
- * Celebrate You notebook and quotes for OCT.

- **Technology Cmte:**

- 1 member will be attending the Triple E Framework (ISTE) training and sharing details with the team.
- Reviewed our Meta Data Dictionary after chair and admin did to ensure current audit underway is compliant and all sites with student PII accounted for and agreements in place.

- Discussing needed PD teachers have and when, who, and how to meet them.
-
- **Safety:**
 - No Mtg since last board mtg., but implementation is almost complete as we conclude training at various levels.
 - 11.15. 22 Health Department unscheduled visit
 - 3 items corrective, but not required to correct and have them return.
 - 16 Digital Watchdog cameras have been installed in the interior and exterior of the building as proposed last month.
 - We have onsite and mobile visibility of each.
 - ProdataKey (PDK) locks have been installed at each exterior door with the capability to lock and unlock on site or via mobile app.
 - Liftmaster visual office entry installed-
 - Office staff and administration have been trained on all three.
 - Staff training on doors Nov. 30 training scheduled.

Playground update:

- Dec. 20 Kinder play panel delivery expected and install planned following.
- 11.4. 22 slide ordered with 2 month general eta for delivery. We have requested update on expected delivery date.
- Two bids for install came in at \$3,100 and \$3,400. We will use the cheapest unless they are much further out than the other on install when it comes in. Both reputable vendors we have used before.



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Leader in Me

North Star Academy also participates in The Leader in Me program. The Leader in Me is a whole-school transformation model that acts like the operating system of a computer—it improves the performance of all other programs. Based on The 7 Habits of Highly Effective People, The Leader in Me equips students with the self-confidence and skills they need to thrive in the 21st-century economy.

North Star Academy exists to **ENGAGE** and **INSPIRE** students to achieve their highest potential through a **SAFE, CHALLENGING,** and **INDIVIDUALIZED** learning environment.



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ENROLL TODAY



WHAT MAKES US DIFFERENT:

The Schoolwide Enrichment Model (SEM) assists us in designing a program to help fulfill our vision of creating a safe, challenging, and individualized learning environment. SEM was developed by Dr. Joseph Renzulli of the NEAG Center for the Gifted and Talented. Through his studies of the challenging, creative lessons developed for gifted students, Dr. Renzulli became convinced that the same curriculum could benefit all students.

SEM consists of three interacting components.

1. Total Talent Portfolio (TTP) involves systematically gathering information about student's abilities, interests, learning and expression styles, then utilizing this information to help students set personal goals and design enrichment activities.

2. Curriculum Modification Techniques are designed to "adjust levels of required learning so that all students are challenged, increase the number of in-depth learning experiences, and introduce various types of enrichment into regular curricular experiences" providing a more individualized learning experience.

3. Enrichment Learning and Teaching includes hands-on, student-driven, and interest-based activities incorporated into the student's day.

Our Success

Small Class Sizes: North Star Elementary classes include a general education teacher and highly qualified paraprofessional in each elementary classroom for the math and language arts block for every 25 students.

Support Personnel: Enrichment specialists, Intervention Specialists, Special Education teachers, Occupational Therapists, Speech Language Pathologists, and Counselors work with our classroom teachers to meet the needs of all students.

Experiential Learning: Every grade participates in a minimum of 2 field trips throughout the year. Examples include: Hogle Zoo, Clark Planetarium, Loveland Living Planet Aquarium, Utah Capitol, Timpanogos Cave, Hutchings Museum, This is the Place State Park, and Hale Center Theater.

Highly Qualified Personnel: All teachers are licensed educated professionals through Utah State Board of Education and hold either a bachelors or masters degree from accredited universities.

Integration of the Arts: North Star participates in the Beverly Taylor Sorenson Arts Program which allows all students access to a highly qualified trained art specialist with lessons once a week.

Beginning in first grade a highly qualified music and physical education teacher instructs the students once a week collaborating closely with the general education teachers.

Curriculum: In addition to the Utah Core Standards, North Star Academy uses research-based and challenging curriculum as the basis for general instruction. This curriculum includes the Core Knowledge Sequence, Core Knowledge Language Arts, Saxon Math, Houghton Mifflin Harcourt Global Geography, Pearson Human Geography, and Fountas and Pinnell.

Character Counts: As a school, we participate in the nationally-recognized Character Counts program, which promotes the development of 6 pillars of character: Trustworthiness, Respect, Responsibility, Fairness, Caring, and Citizenship. This program helps students learn social skills, problem solving, and conflict resolution. Lessons are taught by our counselor.

Top 10 Tips FOR PARENTS

Get Ready for Kindergarten!

1. Read together every night. Choose simple books so your child can follow along.
2. Sing the alphabet song. Talk about letters and the sounds they make.
3. Practice identifying numbers, shapes, and colors in books and in real life.
4. Encourage your child to speak clearly and in full sentences.
5. Practice fine motor skills by encouraging your child to color, use scissors, and play with clay.
6. Take a simple word (e.g., ball, hit) and together come up with words that rhyme.
7. Visit the library often, get your child excited about books and reading.
8. Find everyday opportunities to count out loud and encourage your child to count with you.
9. Give your child two- and three-steps directions to follow, and ask him/her to repeat them.
10. Get your child used to putting in his/her own jacket and cleaning up after him/herself.

The IMPORTANCE of READING at Home

Reading...

- improves student concentration
- Helps students develop language skills
- Fosters curiosity about the world we live in
- Helps students do better in all school subjects

Statistics:

- Children who were read to at least three times a week are twice as likely to score in the top 25% of reading scores.
- The number of books in the home correlates significantly with higher reading scores for children.
- 65% of American fourth graders do not read at a proficient level.
- Children's books contain 50% more rare words than primetime TV.

When Reading at Home:

Reading at home together will help your child build vocabulary and critical reading skills. Make reading fun by picking out new books at the library and bookstore. But don't forget about your old books. While new books can be fun, rereading a favorite book can help children work on pronouncing words properly and reading in a smoother tone. See additional ideas under literacy and comprehension skills inside this brochure.



Helpful Resources

If you are concerned about your child's development from birth through school age, contact your local school district. For additional resources visit: <https://www.schools.utah.gov/specialeducation>

For more information regarding licensed child care, visit: <https://jobs.utah.gov/occ>

Head Start serves the child development needs of low-income children (ages 0–5) and their families. For information visit <https://www.uhsa.org>



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KINDERGARTEN



ROUNDUP



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Public Kindergarten Entrance Requirements

Your child must be five years old BEFORE September 2 of the enrolling year.

- You may be asked to provide:
 - An official birth certificate.
 - An immunization record or exemption form.
 - Proof of your current address (utility bill, driver's license, etc.)
- Check with your local school district or charter school for additional requirements.

I'm Ready! Kindergarten Checklist

Complete this checklist with your child.

- I can drink from a cup, open a juice box, and use eating utensils.
- I can use the restroom and wash my hands by myself.
- Know my parents' names and my home address.
- I cover my mouth when I sneeze or cough.
- I can get my jacket on and off without any help.
- I know how I'm going to get to and from school.

Remember...

Children develop at different rates and there is a huge range of what "normal" looks like at this age.

Additional Skills

Lots of practice, patience, and support for your child can make all the difference in the development of these skills.

Self-Help Skills

- Eats independently
- Uses restroom, including hand washing
- Puts on and removes outerwear (e.g. zips, buttons, ties)
- Asks questions and seeks help when needed
- Cleans up after self

Things you can do

Patently encourage your child to do things independently, even if it takes more time.

Small Motor Skills

- Holds pencils, crayons, scissors, etc. correctly
- Writes his/her first name with capital in the first letter only
- Cuts straight and curved lines with scissors
- Turns a single page in a book

Things you can do

Provide opportunities and support for your child to practice writing, drawing, and cutting. Help them practice lacing items, such as shoes. Have your child pour, stir, and participate in other functional activities at home.

Large Motor Skills

- Performs activities that cross the midline of the body (e.g. right hand touching left foot, left elbow touching right knee)
- Hops, jumps, walks, and runs
- Bounces, catches, kicks, and throws balls
- Walks in a straight line forward and backward
- Balances on dominant foot for ten seconds

Things You Can Do

Provide opportunities to develop strength and coordination. Get outside and play games with your child.

Math Skills

- Counts out loud to ten correctly
- Begins to count to 20
- Counts objects by touching one at a time
- Creates object groups of 2, 3, 4 or 5
- Sorts similar items (e.g. blue toys and red toys)
- Identifies, names, and draws shapes (e.g. circle, triangle, square, and rectangle)

- Uses comparative words (e.g. more/less, bigger/smaller, longer/shorter)

Things You Can Do

Play games in which your child counts out loud (e.g. hide and seek). Encourage your child to count objects in the environment (e.g. pieces of cereal, people in their family?). Point out shapes in the environment (e.g. shapes on a sign)

Social and Emotional Skills

- Tries new things
- Shares and takes turns
- Waits and listens while others talk
- Shows concern for others
- Plays cooperatively with others
- Works well independently and in small groups
- Separates from parent or guardian with out undue anxiety
- Reasonably manages his/her emotions
- Knows his/her first and last name and can tell an adult

Things You Can Do

Provide opportunities for exploration, play, and socialization with other children and adults. These experiences allow your child to practice their social skills. Sharing objects or time with an adult is different from doing so with another child. Children develop their imaginations by role-playing and pretending.

Literacy Skills

- Listens attentively and responds to stories and books
- Speaks in complete sentences
- Speaks clearly enough to be understood by others
- Identifies rhyming words in stories, poems, and songs
- Knows that letters of the alphabet have specific sounds
- Identifies the first sound he/she hears in random words
- Identifies signs, symbols, or logos in the environment
- Identifies some uppercase and lowercase letters, including those in his/her name

- Uses beginning writing skills (e.g. drawing, scribbling, writing) to express ideas

Things You Can Do

Have conversations with your child and ask your child to describe things they see, hear, smell, taste, and/or feel. Children learn language when they hear it and use it. Use signs in the environment as natural learning opportunities (e.g. That sign says "stop!" The first letter is S it makes the "sss" sound: "ssstop"). Read a variety of books with your child. Help your child decode unfamiliar words by sounding them out, and by using clues from other parts of the sentence or story.

Reading Comprehension Skills

- Remembers what the book was about after reading
- Can restate important details of the story
- Identifies unfamiliar letters or words
- Connects what they read with what they already know

Things You Can Do

After reading a book with your child, ask him/her to tell you what the book was about. Being able to remember and restate important details of a story are key to reading comprehension. Ask your child questions while your reading (and when you're finished like:

- What do you think will happen next?
- What would you do?
- How would you feel?
- Why do you think the character did that?
- How does the character feel in this picture?
- What did you like about this book?



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aboard the Hispaniola as they vie to be the
first to find the island and the mysterious
hidden treasure!



Adapted by Joseph George Caruso
Produced by special arrangement with Pioneer Drama Service, Denver, Colorado

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Option One

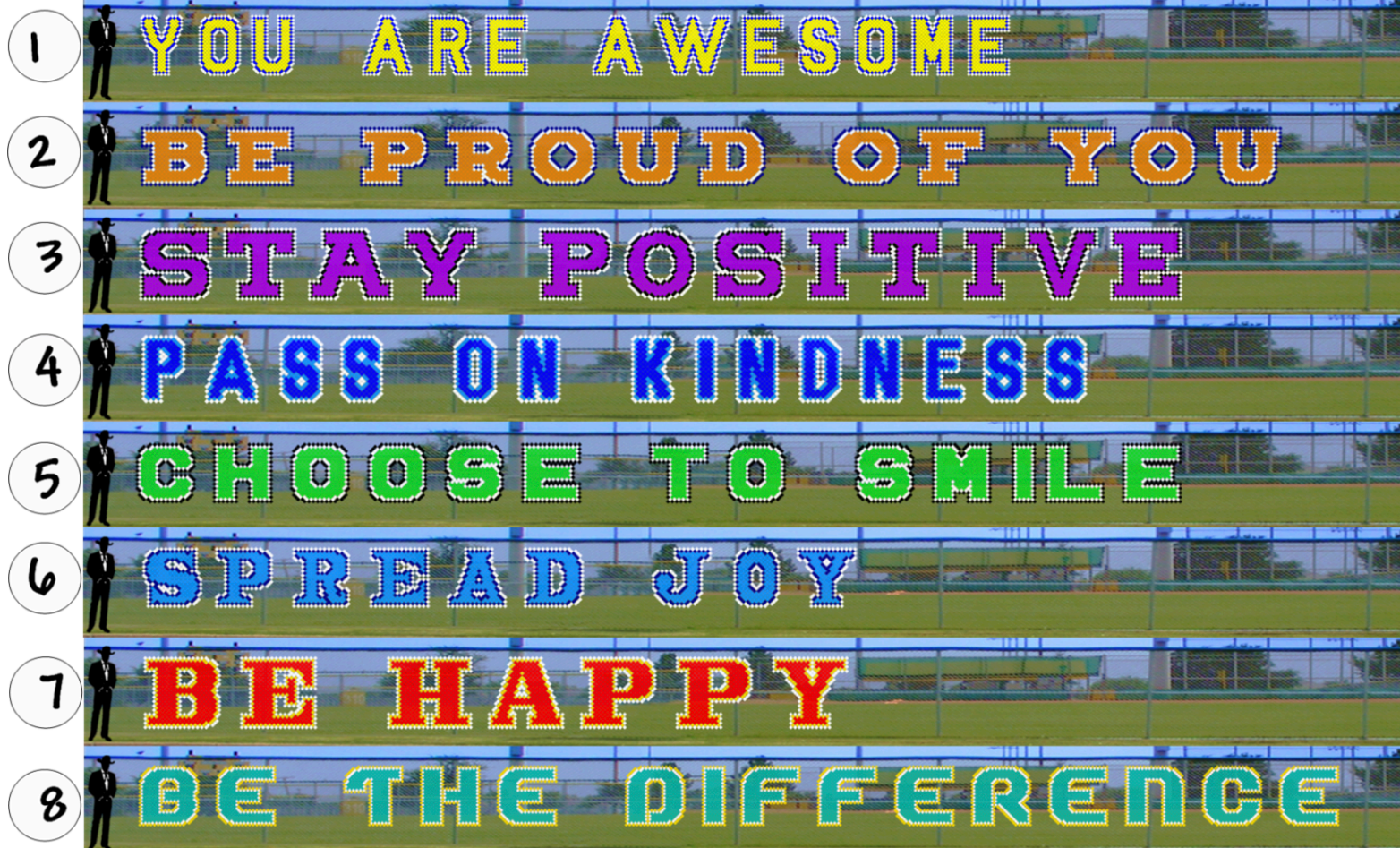


Dimensions: 6 x 34

Color Shown: White, Harvest & Navy

Bid: \$869

Font Options



Color Options



#101
WHITE



#102
YELLOW



#103
PURPLE



#104
GRAY



#105
KELLY GREEN



#106
ORANGE



#107
DARK GREEN



#108
MAROON



#109
PINK



#110
BROWN



#111
RED



#112
LIGHT BLUE



#113
ROYAL BLUE



#114
NAVY BLUE



#115
BLACK



#116
YELLOW GOLD



#117
VEGAS GOLD



#118
TEAL



#119
DARK RED



#120
HARVEST GOLD



#121
SILVER



#122
CARDBOARD



#123
PUNCH

**North Star Academy
Board Profit and Loss
7/1/2022 - 10/31/2022**

	Annual	Year-to-Date	
	June 30, 2023	October 31, 2022	
	Budget	Actual	% of Budget
Net Income			
Income			
Revenue From Local Sources	169,500	88,914	52.5 %
Revenue From State Sources	4,790,995	1,710,356	35.7 %
Revenue From Federal Sources	125,800	20,940	16.6 %
Total Income	5,086,295	1,820,210	35.8 %
Expenses			
Instruction/Salaries	2,492,398	628,656	25.2 %
Employee Benefits	699,047	167,579	24.0 %
Purchased Prof & Tech Serv	333,330	110,108	33.0 %
Purchased Property Services	185,099	110,879	59.9 %
Other Purchased Services	58,507	10,426	17.8 %
Supplies & Materials	377,957	182,301	48.2 %
Property	80,947	19,241	23.8 %
Debt Services & Miscellaneous	486,900	156,508	32.1 %
Total Expenses	4,714,185	1,385,698	29.4 %
Total Net Income	372,110	434,513	116.8 %

**North Star Academy
Board Balance Sheet
As of 10/31/2022**

	Period Ending	Period Ending
	10/31/2022	10/31/2021
	Actual	Actual
Assets & Other Debits		
Current Assets		
Operating Cash		
Cash	1,309,949	975,993
Investments	1,930,074	1,508,497
Operating Cash	3,240,023	2,484,490
Accounts Receivables	3,073	17,192
Other Current Assets	0	153
Total Current Assets	3,243,096	2,501,835
Restricted Cash	687,617	728,542
Net Assets		
Fixed Assets	7,622,621	7,131,297
Depreciation	(1,897,224)	(1,716,530)
Total Net Assets	5,725,397	5,414,767
Total Assets & Other Debits	9,656,110	8,645,144
Liabilities & Fund Equity		
Current Liabilities	104,355	115,616
Long-Term Liabilities	7,589,481	7,847,829
Fund Balance	1,527,762	758,732
Net Income	434,512	(77,033)
Total Liabilities & Fund Equity	9,656,110	8,645,144

North Star Academy
Board Meeting Minutes
Thursday, October 6, 2022



Location: North Star Academy, 2920 W. 14000 S., Bluffdale, UT 84065

In Attendance: Sidney Warnick, Jordan Shields, Becky Slagowski, Brent Bird, Bob Bell

Others in Attendance: Tana Archer (Director), Diana Seidel (AP), Trish Lester

4:35 PM Call to Order by Sidney Warnick

There was no public comment and no public in attendance.

Becky Slagowski made a motion at 4:36pm to adjourn to a Closed Session for the reason stated below. Jordan Shields seconded the motion. Voting was as follows: Sidney Warnick – Aye, Becky Slagowski – Aye, Jordan Shields – Aye, Bob Bell – Aye, Brent Bird – Aye. Voting was unanimous and motion passed.

Closed Session to discuss an individual's character, professional competence, or physical or mental health pursuant to Utah Code 52-4-205(I)(a).

Bob Bell made a motion 4:55pm to return to an Open Session. Becky Slagowski seconded the motion. Voting was as follows: Sidney Warnick – Aye, Becky Slagowski – Aye, Jordan Shields – Aye, Bob Bell – Aye, Brent Bird – Aye. Voting was unanimous and motion passed.

Presentation by Pivot Security describing their product features.

Board Training

- Jordan Shields reviewed the following: Bullying and Hazing Policy, Cash Handling Policy, Donations and Fundraising Policy. She answered questions from the Board, clarified some language, and reviewed the recent changes in the amended Bullying and Hazing Policy.
- School LAND Trust Training - The following Board Members have completed the SLT training: Becky Slagowski and Bob Bell. The other Board Members will complete this training as soon as possible.

Reports

- Director Report - Tana Archer
 - Celebrations: Michelle Stewart is being awarded the Utah Science Teacher Association's 2022 Outstanding Elementary Science Educator Award; Niche ratings is awarding North Star Academy as one of the best charter schools in Utah and the Salt Lake Area; USBE has given NSA an "A" on their Annual Report Card.
 - Teacher Professional Development: basic first aid for recess; HB396 Educators Paid Professional Leave and Ms. Archer receiving over 30 plans from teachers describing their requested professional development plans; Schoolwide Improvement Goal is being implemented in all classrooms; combining Digital Citizenship with critical thinking; USEAM and Fresh Start for SpEd teachers; ISTE; power outage plans and emergency closures; student discipline; Title IX Coordinator training; LETRS training via Lexia, Utah Science Teacher's Association; differentiation in the elementary and middle school grades.
 - A behavior summary of incidents so far this year was presented.
 - Committee Updates: SEM, DGTL, Technology, Wellbeing, Sunshine, Safety, Curriculum, PTO
 - Building Project Updates – track project, retaining wall, sprinkler and sod damage, etc. Kindergarten playground panels are also being considered.
 - Beginning of Year Assessment Data: Diana Seidel presented the beginning of year iReady test results reflecting very positive test scores.
 - Parent-Teacher Conferences – the new format of having it in the Gym received overall positive feedback from staff and families.
-

School Mission

North Star Academy exists to engage and inspire students to achieve their highest potential through a safe, challenging, and individualized learning environment.

2022-2023 School Wide Improvement Goal

My personal best is success. Best Effort + Attitude = Results

NSA Board Meeting Minutes: 10-6-2022
Board Approval Date:

- Enrollment – October 1 Clearinghouse submission finalized at enrollment at 526.
- Financial Review and Audit Update – Sidney Warnick reviewed the current financials and stated that they’ve engaged Eide Bailly as their auditor. On schedule for prior year accruals.

Consent Items

Becky Slagowski made a motion to approve the below listed minutes. Jordan Shields seconded the motion. Voting was as follows: Sidney Warnick – Aye, Becky Slagowski – Aye, Jordan Shields -Aye, Bob Bell – Aye, Brent Bird – Aye. Voting was unanimous and motion passed.

- August 4, 2022 Board Meeting Minutes

Business Items

Brent Bird made a motion to approve the below listed employees for a 3-Year LEA-Specific License. Bob Bell seconded the motion. Voting was as follows: Sidney Warnick – Aye, Becky Slagowski – Aye, Jordan Shields -Aye, Bob Bell – Aye, Brent Bird – Aye. Voting was unanimous and motion passed.

- 3-Year LEA-Specific Licenses for Amanda Alger, Carrie Vader, Kirsten White, Mara Sorensen

Becky Slagowski made a motion to approve the 2022-2023 Sex Ed Committee with members as listed below. Bob Bell seconded the motion. Voting was as follows: Sidney Warnick – Aye, Becky Slagowski – Aye, Jordan Shields -Aye, Bob Bell – Aye, Brent Bird – Aye. Voting was unanimous and motion passed.

- Sex Ed Committee consisting of a Parent Employee, Health Education Teacher, 5th Grade Maturation Teacher, Parent for PTO, 2 Parent Board Members and an Administrator

Bob Bell made a motion to approve the Amended Bullying and Hazing Policy. Brent Bird seconded the motion. Voting was as follows: Sidney Warnick – Aye, Becky Slagowski – Aye, Jordan Shields -Aye, Bob Bell – Aye, Brent Bird – Aye. Voting was unanimous and motion passed.

- Amended Bullying and Hazing Policy

Becky Slagowski made a motion to approve the Amended Electronic Meeting Policy. Jordan Shields seconded the motion. Voting was as follows: Sidney Warnick – Aye, Becky Slagowski – Aye, Jordan Shields -Aye, Bob Bell – Aye, Brent Bird – Aye. Voting was unanimous and motion passed.

- Amended Electronic Meeting Policy

Bob Bell made a motion to approve the Amended Parent and Family Engagement Policy. Becky Slagowski seconded the motion. Voting was as follows: Sidney Warnick – Aye, Becky Slagowski – Aye, Jordan Shields -Aye, Bob Bell – Aye, Brent Bird – Aye. Voting was unanimous and motion passed.

- Amended Parent and Family Engagement Policy

Bob Bell made a motion to approve the Security System Purchase Not to Exceed \$45K. Jordan Shields seconded the motion. Voting was as follows: Sidney Warnick – Aye, Becky Slagowski – Aye, Jordan Shields -Aye, Bob Bell – Aye, Brent Bird – Aye. Voting was unanimous and motion passed.

- Security System Purchase

Brent Bird made a motion to approve the VLCM Invoice in the Amount of \$6,306.99. Becky Slagowski seconded the motion. Voting was as follows: Sidney Warnick – Aye, Becky Slagowski – Aye, Jordan Shields -Aye, Bob Bell – Aye, Brent Bird – Aye. Voting was unanimous and motion passed.

- VLCM Invoice

Brent Bird made a motion to approve the John Hancock Charter School Invoice Not to Exceed \$6,100. Bob Bell seconded the motion. Voting was as follows: Sidney Warnick – Aye, Becky Slagowski – Aye, Jordan Shields -Aye, Bob Bell – Aye, Brent Bird – Aye. Voting was unanimous and motion passed.

- John Hancock Charter School Invoice

School Mission

North Star Academy exists to engage and inspire students to achieve their highest potential through a safe, challenging, and individualized learning environment.

2022-2023 School Wide Improvement Goal

My personal best is success. Best Effort + Attitude = Results

NSA Board Meeting Minutes: 10-6-2022
Board Approval Date:

Bob Bell made a motion to approve holiday expenses not to exceed \$10K. Jordan Shields seconded the motion. Voting was as follows: Sidney Warnick – Aye, Becky Slagowski – Aye, Jordan Shields -Aye, Bob Bell – Aye, Brent Bird – Aye. Voting was unanimous and motion passed.

- Holiday Expenses

Jordan Shields made a motion to approve the 2022-2023 Prime Design Snow Removal Contract. Brent Bird seconded the motion. Voting was as follows: Sidney Warnick – Aye, Becky Slagowski – Aye, Jordan Shields -Aye, Bob Bell – Aye, Brent Bird – Aye. Voting was unanimous and motion passed.

- 2022-2023 Prime Design Snow Removal Contract

Bob Bell made a motion to approve the 2022-2023 ProKleen Contract. Jordan Shields seconded the motion. Voting was as follows: Sidney Warnick – Aye, Becky Slagowski – Aye, Jordan Shields -Aye, Bob Bell – Aye, Brent Bird – Aye. Voting was unanimous and motion passed.

- 2022-2023 ProKleen Contract

Discussion Items

- Teen Pregnancy, Child Sexual Abuse and Sexually Transmitted Disease and Infections for Salt Lake Area – This data was presented to the Board as required to do so on a regular basis.
- 2022-2023 School Improvement Goal
- Back to School Night Review – There was discussion regarding student drop-off and pick-up procedures and in keeping students and families safe.
- Calendaring
 - Holiday Celebration – Early December 2022
 - 2022-2023 Board Meeting Dates: 12.1.2022, 2.2.2023, 3.23.2023, 5.4.2023, Annual Board Meeting 6.22.2023, Stakeholder Meeting TBD

Bob Bell made a motion to adjourn the meeting. Jordan Shields seconded the motion. Voting was unanimous and motion passed.

7:29 PM Adjourn Meeting

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2022-2023 School Wide Improvement Goal

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NSA Board Meeting Minutes: 10-6-2022
Board Approval Date:

North Star Academy
Closed Session Affidavit
Thursday, October 6, 2022



Location: North Star Academy, 2920 W. 14000 S., Bluffdale, UT 84065

In Attendance: Sidney Warnick, Jordan Shields, Becky Slagowski, Brent Bird, Bob Bell

Others in Attendance: Tana Archer (Director), Diana Seidel (AP), Trish Lester

CLOSED SESSION SWORN STATEMENT:

At a duly noticed public meeting held on the date listed above, the Board of Trustees for North Star Academy entered a closed session for the sole purpose of discussing the character, professional competence, or physical or mental health of an individual in accordance with Utah Code Ann. 52-4-2(1)(a).

I declare under criminal penalty under the law of Utah that the foregoing is true and correct.

Signed on the 1st day of December 2022, at North Star Academy, Utah.

Sidney Warnick, Board President

December 1, 2022
Date

North Star Academy
Electronic Board Meeting Minutes
Thursday, November 3, 2022



Location: North Star Academy, 2920 W. 14000 S., Bluffdale, UT 84065

Conference Call: This meeting was held electronically.

In Attendance: Sidney Warnick, Jordan Shields, Becky Slagowski, Brent Bird, Bob Bell

Others in Attendance: Tana Archer (Director), Trish Lester, Cathie Hurst

4:01 PM Called to Order by Sidney Warnick

There was no public comment and no public attending the meeting.

Business Items

Becky Slagowski made a motion to approve the playground slide purchase not to exceed \$10,500.00. Bob Bell seconded the motion. Voting was as follows: Sidney Warnick - Aye, Jordan Shields - Aye, Becky Slagowski - Aye, Brent Bird – Aye, Bob Bell – Aye. Voting was unanimous and the motion passed.

- Playground Slide Purchase

Becky Slagowski made a motion to approve the Curriculum Associates purchase not to exceed \$12,434. Brent Bird seconded the motion. Voting was as follows: Sidney Warnick - Aye, Jordan Shields - Aye, Becky Slagowski - Aye, Brent Bird – Aye, Bob Bell – Aye. Voting was unanimous and the motion passed.

- Curriculum Associates Purchase (iReady Site Licenses)

Bob Bell made a motion at 4:07pm to adjourn the meeting. Jordan Shields seconded the motion. Voting was as follows: Sidney Warnick - Aye, Jordan Shields - Aye, Becky Slagowski - Aye, Brent Bird – Aye, Bob Bell – Aye. Voting was unanimous and the motion passed.

4:07 PM Adjourn Meeting

School Mission

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2022-2023 School Wide Improvement Goal

My personal best is success. Best Effort + Attitude = Results

NSA Board Meeting Minutes: 11-3-2022
Board Approval Date:



Company Address 475 Half Day Road
 Ste. 350
 Lincolnshire, Illinois 60069
 United States

Created Date 9/30/2022
 Expiration Date 12/15/2022
 Quote Number 00029632

Prepared By Traci Christopherson
 Phone (847) 496-9237
 Email tchristopherson@95percentgroup.com

Contact Name Tara Archer

Bill To Name North Star Academy
 Bill To 2920 W 14010 S
 Bluffdale, Utah 84065
 United States

Ship To Name North Star Academy
 Ship To 2920 W 14010 S
 Bluffdale, Utah 84065
 United States

Product Description	Product	Sales Price	Quantity	Total Price
Teaching Blending Book	AP1200	\$55.00	1.00	\$55.00
Comprehension - Elementary Version	CM1400	\$210.00	1.00	\$210.00
Phonological Awareness Screener for Intervention (PASI) Version 3.1	PA0104	\$495.00	1.00	\$495.00
Phonological Awareness Deluxe Package	PA1504	\$430.00	1.00	\$430.00
Phonics Screener for Intervention (PSI) School Site License - Version 3.0 - Includes 1 copy of the PSI Student, to be shipped out separately.	PH0119	\$495.00	1.00	\$495.00
Basic Phonics Lesson Library with Decodable Passages (includes materials to use with up to 5 students)	PH1247	\$2,000.00	1.00	\$2,000.00
Advanced Phonics Lesson Library with Decodable Passages -(includes materials to use with up to 5 students)	PH1248	\$1,650.00	1.00	\$1,650.00
Multisyllable Phonics Lesson Library with Decodable Passages (includes materials to use with up to 5 students)	PH1249	\$1,400.00	1.00	\$1,400.00
Phonics Chip Kit - Basic	PH2410	\$160.00	1.00	\$160.00
Phonics Chip Kit - Advanced	PH2420	\$160.00	1.00	\$160.00
Phonics Chip Kit - Multisyllable	PH2430	\$160.00	1.00	\$160.00
Vocabulary Surge: Unleashing the Power of Word Parts: Level A	VS1200	\$109.00	1.00	\$109.00
Vocabulary Surge: Unleashing the Power of Word Parts: Level B	VS1210	\$109.00	1.00	\$109.00
Shipping & Handling - 10% of printed product	Z8910	\$644.30	1.00	\$644.30

Subtotal \$8,077.30
 Total Price \$8,077.30
 Grand Total \$8,077.30

Limited 30 day return/replacement policy: All product returns require prior approval. Please contact orders@95percentgroup.com to receive

Tax amounts subject to change based upon applicable laws.

Please fax your quote and purchase order to 847-793-0033



authorization. 15% restocking fee on all printed Phonics Lesson Library products. 10% on all other printed products. NO returns on opened shrink wrapped product. Damaged materials (stamped, written on, damaged from usage by client) will not be accepted. All sales are final for 95 Phonics Booster Bundle: Summer School Edition. NO refunds, exchanges or returns.

NORTH STAR ACADEMY

School Year 2023-2024

<https://www.north-staracademy.com/>

AUGUST 2023							SEPTEMBER 2023							OCTOBER 2023							YEAR AT A GLANCE			
S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S				
		1	2	3	4	5						1	2	1	2	3	4	5	6	7	August 2, 2023	MS Registration & Schedule Pick Up		
6	7	8	9	10	11	12	3	4	5	6	7	8	9	8	9	10	11	12	13	14	August 4 & 7, 2023	New Teacher Orientation		
13	14	15	16	17	18	19	10	11	12	13	14	15	16	15	16	17	18	19	20	21	August 8-14, 2023	Teacher Professional Development		
20	21	22	23	24	25	26	17	18	19	20	21	22	23	22	23	24	25	26	27	28	August 14, 2023	Back to School Night		
27	28	29	30	31			24	25	26	27	28	29	30	29	30	31					August 15, 2023	School Begins	First Day of School (Grades 1-9) MS A & B Day	
																						August 15-16, 2023	Test Day/Time by Appt	Kindergarten KEEP Testing
NOVEMBER 2023							DECEMBER 2023							JANUARY 2024										
S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S				
			1	2	3	4						1	2		1	2	3	4	5	6	September 1, 2023	Early Release	Teacher Professional Development	
5	6	7	8	9	10	11	3	4	5	6	7	8	9	7	8	9	10	11	12	13	September 4, 2023	No School	Labor Day	
12	13	14	15	16	17	18	10	11	12	13	14	15	16	14	15	16	17	18	19	20	September 15, 2023		Midterms of Term 1	
19	20	21	22	23	24	25	17	18	19	20	21	22	23	21	22	23	24	25	26	27	September 21-22, 2023	Early Release	Parent Teacher Conferences	
26	27	28	29	30			24	25	26	27	28	29	30	28	29	30	31				October 16, 2023	No School	Teacher Compensation Day	
							31														October 17-27, 2023	No School	Fall Break	
FEBRUARY 2024							MARCH 2024							APRIL 2024										
S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S				
				1	2	3						1	2		1	2	3	4	5	6	November 3, 2023	Early Release	Teacher Work Day	
4	5	6	7	8	9	10	3	4	5	6	7	8	9	7	8	9	10	11	12	13	November 22, 2023	Early Release	Teacher Professional Development	
11	12	13	14	15	16	17	10	11	12	13	14	15	16	14	15	16	17	18	19	20	November 23-24, 2023	No School	Thanksgiving Holiday	
18	19	20	21	22	23	24	17	18	19	20	21	22	23	21	22	23	24	25	26	27	December 4, 2023		Midterms of Term 2	
25	26	27	28	29			24	25	26	27	28	29	30	28	29	30					December 20, 2023	Early Release	Teacher Work Day	
							31														Dec 21-Jan 1, 2024	No School	Winter Recess	
MAY 2024							JUNE 2024							JULY 2024										
S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S				
			1	2	3	4						1	2		1	2	3	4	5	6	January 15, 2024	No School	Martin Luther King Jr. Day	
5	6	7	8	9	10	11	2	3	4	5	6	7	8	7	8	9	10	11	12	13	January 17, 2024		Term 3 Begins	
12	13	14	15	16	17	18	9	10	11	12	13	14	15	14	15	16	17	18	19	20	January 19, 2024	Early Release	Teacher Work Day	
19	20	21	22	23	24	25	16	17	18	19	20	21	22	21	22	23	24	25	26	27	February 16, 2024		Midterms of Term 3	
26	27	28	29	30	31		23	24	25	26	27	28	29	28	29	30	31				February 19, 2024	No School	Presidents' Day	
							30														February 22-23, 2024	Early Release	Parent Teacher Conferences	
Daily School Schedule			Early Release Schedule			Term Dates																		
AM Kindergarten: 8:30am - 11:20am			AM Kindergarten: 8:30am - 10:30am			Term 1: Aug. 15 - Oct. 30 (45 days)																		
PM Kindergarten: 12:00pm - 2:52pm			PM Kindergarten: 10:10am - 1:10pm			Term 2: Oct. 31 - Jan. 16 (45 days)																		
Full Day Kinder, Grades 1-9: 8:30am - 2:52pm			Full Day Kinder, Grades 1-9: 8:30am - 1:10pm			Term 3: Jan. 17 - March 20 (45 days)																		
						Term 4: March 20 - June 4 (45 days)																		

Board Approval Date: 12/01/2022