



Board Meeting Minutes

Friday, February 10, 2023

Location: Vanguard Academy - 2650 S. Decker Lake Lane - Room 104

Present: Joy Palmer, Charles Reynolds, Debby Llewelyn, Brad Nelson, Michael Clark, Grace Mitchell, Eric Freeman, Scott Kingston, Darren Jenkins, Ben Robinson

Not Present: Dan Jessop, Kim Mangum

Start Time: 5:00 P.M.

Our mission is to empower our students to excel in college and careers with exceptional math, science, and leadership skills, inspired by music and a passion for learning.

MINUTES

- 1. Public Comment** – no public comments
- 2. Items of Excellence** – Talent show tryouts went well, our open house has been scheduled for Feb 28th for Endeavor families, our facebook marketing campaign has begun to promote our enrollment window that will end on March 31st.
- 3. Minutes from Previous Meeting**
Brad motioned to approve the 2/7/23 Meeting Minutes with the revisions in section 4, Darren seconded.
VOTES: All present voted YES. The minutes were approved
- 4. Procurement and Compliance Officer**
This position would report directly to the Oversight committee, and would be in charge of overseeing procurement.

Scott Kingston arrived during this discussion.

The oversight committee would hire this position.

Brad motioned to approve the addition of a procurement compliance officer position as a full-time position that would be interviewed and reviewed by the board oversight committee, and approved by the board, and report to the board through the procurement oversight committee. Grace seconded the motion.

VOTES: All present voted YES. The motion was approved.

5. Food Contract for Next School Year

Charles recommended that we re-bid the food contract for next year.

Debby motioned to re-bid the food vendor for next school year once the procurement compliance officer has been hired. Grace seconded the motion.

VOTES: All present voted YES. The motion was approved.

6. Procurement Policy Update

Michael presented the policy and there was discussion on it with some requested changes.

Scott motioned to approve policy 15.10 Procurement, including all of the changed summarized in the meeting today. Brad seconded the motion.

VOTES: All present voted YES. The motion was approved.

Grace motioned to adjourn the meeting, Darren seconded the meeting, all present voted YES, the meeting was adjourned.

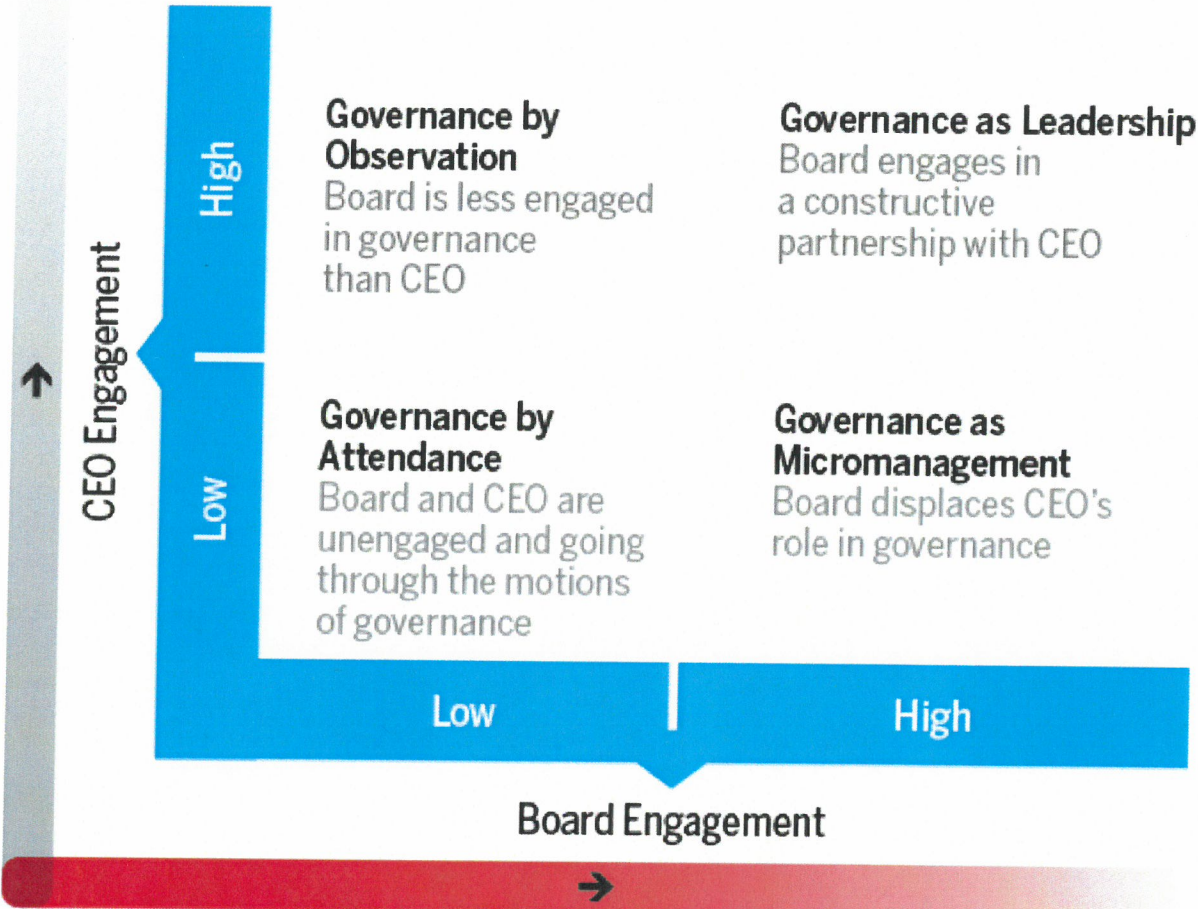
Meeting End Time 5:14 P.M.

SAMPLE

Board, Committee and Management Roles and Responsibilities

| Area/Department | Board | GM/COO | Department Heads | Committees |
|--|---|--|---|----------------------|
| Long Term & Strategic Goals | Develops in conjunction with mission and vision statements | Provides input | Provides input | Provide input |
| Short Term Goals | Monitors | Establishes and executes | Receives direction | No role |
| Day-to-Day Operations | No role | Makes all management decisions | Manages department | No role |
| Budget | Approves | Recommends budget to Board | Prepares with GM | Make recommendations |
| Capital Purchases | Approves | Prioritizes requests for Board approval | Prepares request | Make recommendations |
| Decisions on Building Renovations and Expansions | Makes decisions that are based on mission and vision statements | Provides input If authorized, signs and executes contracts | Provided input at Committee level | Make recommendations |
| Supply Purchases | Sets policy/approves budget | Reviews and approves | Purchases according to policy and budget | No role |
| Emergency Repairs | Works with GM and acts with concurrence from Chair | Notifies Executive Committee for immediate approval and notifies Board | Communicates need to GM | No role |
| Fees | Adopts policy | Develops fee schedule with Board input | Provides input | May recommend |
| Hiring Staff | No role | Approves all hiring | Interviews direct reports | No role |
| Staff Deployment and Assignment | No role | Establishes and executes | Follows club policy | No role |
| Personnel Policies | Adopts policy | Recommends/administers | Follows club policy | No role |
| Staff Salaries | Allocates line item for budget | Approves salaries and recommendations from supervisory staff | Makes recommendation to GM | No role |
| Staff Evaluations | Evaluates only the GM | Evaluates all department managers and may seek Board input | Evaluates all direct reports | No role |
| Membership Growth & Marketing | Works with GM to develop strategy Approves members | Works with Board to develop strategy and implements | Make recommendations and carries out strategy | Provide input |

HOW DOES YOUR BOARD GOVERN?



Adapted with permission from *Governance as Leadership: Reframing the Work of Nonprofit Boards*, by Richard P. Chait, William P. Ryan, and Barbara E. Taylor (BoardSource/Wiley, 2005).

Checklist of Best Practices for Board Members Of Limited Purpose Entities

| Roles of Board and Staff | |
|--|--------------------------|
| See report pages 23 to 27. | |
| 1. The board takes ultimate responsibility for governance of the entity by (a) appointing an executive staff, (b) providing broad policy guidance, (c) authorizing the use of resources, (d) setting goals and expectations, and (e) monitoring results. | <input type="checkbox"/> |
| 2. The board members recognize their role is to be more than just a ceremonial body. They have a responsibility to lead and hold staff accountable for results. | <input type="checkbox"/> |
| 3. The board chair reviews and approves the agenda before each meeting, inviting other board members to propose additional agenda items, if desired. | <input type="checkbox"/> |
| 4. The executive director (a) helps the board draft a set of internal control policies and (b) guides staff as they carry out the board's policies. | <input type="checkbox"/> |
| 5. To protect against fraud, staff duties are segregated such that no one person has control over all parts of a financial transaction. | <input type="checkbox"/> |
| 6. The board appoints a board chair, a treasurer and a clerk. | <input type="checkbox"/> |
| 7. For organizations with an insufficient number of staff to achieve a proper separation of duties, board members serve as treasurer, and clerk. | <input type="checkbox"/> |
| 8. The board approves a staffing policy that defines the responsibilities of all those who handle different aspects of the entity's finances. | <input type="checkbox"/> |
| 9. The board is solely responsible for hiring and directing the audit function. | <input type="checkbox"/> |

| Internal Controls | |
|---|--------------------------|
| See report pages 28 to 33. | |
| 10. The board approves policies that govern the organization and addresses each best practice described in the best practice audit. This would include policies such as a personnel policy, a procurement policy, and records retention policy. A procurement policy is of particular importance with the recent instances of fraud, waste, and abuse that have occurred. | <input type="checkbox"/> |
| 11. The board regularly reviews a report of entity disbursements. The report includes the date, vendor and amount of each expense since the last board meeting. | <input type="checkbox"/> |
| 12. To control credit purchases, purchase cards (or "p-cards") are issued to a limited number of staff. Limits are placed on the dollar amount, type and number of charges made to each card. | <input type="checkbox"/> |
| 13. An independent person with no book keeping responsibilities is assigned to reconcile the bank statement each month with that month's receipts and expenses. | <input type="checkbox"/> |
| 14. The board requires its formal approval of any expenditure above a certain dollar amount. | <input type="checkbox"/> |

| | |
|--|--------------------------|
| 15. The board requires that two people sign all local entity checks. Before signing, both signers will review and approve the attached requisition sheet. | <input type="checkbox"/> |
| 16. The board verifies that the entity has complied with applicable state laws including: certification and filing of annual budget (Utah Code 17B-1-614), notice of public meetings (Utah Code 52-4), notice of board member contact information (Utah Code 17B-1-303), participation in Utah public finance website (Utah Code 63A-3-405.4), and financial statement reporting requirements (Utah Code 51-2a-202). | <input type="checkbox"/> |

Recruiting Qualified Personnel

Report pages 33 to 37.

| | |
|--|--------------------------|
| 17. Staff avoid recruiting individuals to serve as board members. | <input type="checkbox"/> |
| 18. Local entities publicize the opportunity to apply for any elected board seats that will soon be coming available and any vacant staff positions. | <input type="checkbox"/> |
| 19. Local entities follow an open and objective recruiting process when filling staff positions and hiring outside contractors. Hiring relatives or business associates of the board and management is avoided. | <input type="checkbox"/> |
| 20. Board and staff regularly receive the required training in open and public meetings, board governance and other matters applicable to the entity's mission. Training can be obtained online at https://auditor.utah.gov/training/local-district/ , through in-house seminars, and at conferences such as those offered by the Utah Association of Special Districts. | <input type="checkbox"/> |
| 21. When in-house expertise is not available to perform special tasks, the entity hires or appoints qualified outside experts. | <input type="checkbox"/> |

Tone at the Top

Report pages 38 to 40.

| | |
|--|--------------------------|
| 22. The board adopts a code of ethics that clearly states the organization's values and standards of behavior. | <input type="checkbox"/> |
| 23. The board and management seek opportunities to reinforce the organization's ethical standards during staff meetings, training, and newsletters. | <input type="checkbox"/> |
| 24. The board holds everyone accountable, including management, to high standards of performance. | <input type="checkbox"/> |
| 25. The board and executive director avoid using a compensation system and other incentives that encourage employees to take unnecessary risks. | <input type="checkbox"/> |
| 26. The board provides an ethics hotline and adopts a whistleblower policy. | <input type="checkbox"/> |
| 27. The board adopts a conflict of interest policy (based on Utah Code 10-3-13) describing how members should respond when their personal interests have the potential to conflict with their public duty. | <input type="checkbox"/> |

Fraud Risk Assessment

Continued

*Total Points Earned: ____/395 *Risk Level: Very Low Low Moderate High Very High
 > 355 316-355 276-315 200-275 < 200

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

*Entity Name: _____

*Completed for Fiscal Year Ending: _____ *Completion Date: _____

*CAO Name: _____ *CFO Name: _____

*CAO Signature: _____ *CFO Signature: _____

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

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

* MC = Mitigating Control

Summary of the
Open and Public Meetings Act
Utah Code Title 52 Chapter 4
For Local Districts and Special Service Districts

Purpose (§ 52-4-102)

- Political subdivisions exist to aid in the conduct of the people's business.
- It is the intent of the Legislature that political subdivisions ****take their actions openly**** and ****conduct their deliberations openly****.

Key Definitions (§ 52-4-103)

- **Meeting** means:
 - the convening of a public body
 - with a quorum present (simply majority of the membership)
 - for the purpose of:
 - discussing
 - receiving public comments about, or
 - acting
 - upon a public matter over which the public body has jurisdiction or advisory power.
 - *Note:* Meetings include:
 - workshop or executive sessions
 - convening in person or by means of electronic communications, and
 - site visits or traveling tours
- **Convening** means the calling together of a public body by a person authorized to do so for the express purpose of discussing or acting upon a subject over which the person has jurisdiction or advisory power.

Training Required (§ 52-4-104)

- The presiding officer (i.e. Board Chair) must ensure that the members of the public body (i.e. the Board members) are provided with annual training on the Open and Public Meetings Act.

Meetings and Public Notice (§ 52-4-201 and § 52-4-202)

- Meetings are open to the public unless closed in accordance with law.
- Public notice of all meetings must be given no less than 24 hours before the meeting and shall include:
 - Agenda (must provide reasonable specificity of the topics to be discussed—each topic must have its own agenda item)

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Rachel S. Anderson, Attorney, Fabian VanCott
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- Date
- Time
- Place
- Public notice shall also be given at least once a year of the entity's annual meeting schedule.
- Public notice must be:
 - Posted at the principal office or the location or, if no principal office, the building where the meeting is held (except for electronic meetings held without an anchor location, if allowed),
 - Posted on the Utah Public Notice Website: <https://www.utah.gov/pmn>, and
 - Provided to a newspaper or local media correspondent (this requirement may be satisfied by providing notice on the Utah Public Notice Website, which allows newspapers and local media correspondents to subscribe to receive public meeting notices).
- Public bodies are encouraged to use additional means as well to provide notice (i.e. posting on their website or social media pages).
- Discussion and final action may not be taken on any matter that was not listed as an agenda item and included with the advance public notice.
- At the discretion of the presiding member of the public body (the board chair), the public body may, however, discuss a topic raised by a member of the public which was not on the agenda, but no final action may be taken on that item.

Emergency Meetings (§ 52-4-202(5))

- The 24-hour public notice requirements may be disregarded if, because of unforeseen circumstances, it is necessary for the public body to hold an emergency meeting to consider matters of an emergency or urgent nature.
- The public body must give the best notice practicable of the time, place, and topics of the meeting.
- An attempt must be made to notify all of the members of the public body.
- A majority of the members must approve holding the meeting.

Minutes and Recordings (§ 52-4-203)

- Minutes and a recording (audio or audio and visual) shall be kept of all open meetings.
- Minutes shall include the:
 - Date
 - Time
 - Place
 - Names of members present and absent
 - The substance of all matters proposed, discussed, or decided
 - The name of each member of the public who provided testimony or comments and the substance of the testimony or comments

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- A record, by individual member, of each vote taken by the public body
- Any other information that is a record of the proceedings that any member requests to be entered in the minutes
- Pending minutes, approved minutes, and a recording are public records.
- If any individual presents or provides electronic information relating to an item on the agenda, the public body shall require that person to provide an electronic or hard copy of the information they presented for inclusion in the public record.
- **Pending minutes** must be made available to the public a **reasonable time** after holding the open meeting, and must have a clear indication that they are not yet approved or are subject to change.
- Pending minutes must be approved and *approved minutes and public materials* distributed during the meeting must be made available to the public at the body's primary office and within **three business days after approval of the minutes**.
- An **audio recording** must be complete and unedited, properly labeled with the date, time, and place of meeting, made available to the public **within three business days after holding the open meeting**.
- Minutes and recordings must be permanently maintained.

Closed Meetings (§ 52-4-204, § 52-4-205, § 52-4-206)

- A closed meeting may be held if:
 - A quorum is present
 - Two-thirds of the members that are present vote to approve closing the meeting
 - The matters discussed are permitted by law to be discussed in a closed meeting.
- No ordinance, resolution, rule, regulation, contract, or appointment may be approved during a closed meeting. The only motion allowed is to end the closed portion and return to the open meeting.
- The following information must be publicly announced and entered into the minutes of the open meeting:
 - The reason for holding the closed meeting
 - The location where the meeting will be held, and
 - The vote, by name, of each member, either for or against (i.e. a roll call vote).
- Allowed purposes of closed meetings include (matters irrelevant to districts are not included in this outline):
 - To discuss the character, professional competence, or physical or mental health of an individual
 - Strategy sessions to discuss collective bargaining
 - Strategy sessions to discuss pending or reasonably imminent litigation
 - Strategy sessions to discuss the PURCHASE, EXCHANGE, OR LEASE of real property (including water) if public discussion of the transaction would disclose the appraisal or estimated value of the property or prevent the public body from completing the transaction on the best possible terms

- Strategy sessions to discuss the SALE of real property (including water) if public discussion of the transaction would disclose the appraisal or estimated value of the property or prevent the public body from completing the transaction on the best possible terms, the public body gave public notice that the property would be offered for sale, and the terms of the sale are publicly disclosed before the public body approves the sale
- Discussion regarding deployment of security personnel, devices, or systems
- Investigative proceedings regarding allegations of criminal misconduct
- Deliberations, not including information gathering activities, of a public body acting in the capacity of an evaluation committee, protest officer, or procurement appeals panel under the Utah Procurement Code, or if otherwise discussing information involving a procurement, if that information cannot be disclosed, or if considering information that is designated as a trade secret
- Regardless of the above, the public body may not do the following in a closed meeting:
 - Interview a person applying to fill an elected position
 - Discuss filling a midterm vacancy
 - Discuss the character, professional competence, or physical or mental health of the person whose name was submitted to fill a midterm vacancy
- A separate recording must be made of the closed session. The recording and any minutes (which aren't required) must include the date, time, and place of the closed session, the names of members present and absent, and the names of all others present unless such information would infringe on the necessary confidentiality.
- The transcript and recording of a closed meeting are classified as "protected" records under GRAMA.
- If a closed meeting is held solely for the purpose of discussing the character, professional competence, or physical or mental health of an individual, or regarding the deployment of security personnel, devices, or systems, then no recording is required, but the person presiding must sign a sworn statement affirming that the such was the case.

Electronic Meetings (§ 52-4-207)

- An electronic meeting is a public meeting convened or conducted by means of a conference using electronic communications. (i.e. if members are unable to attend physically but wish to call in on a conference call).
- Electronic meetings may not be held unless the public body has adopted a resolution, rule, or ordinance governing the use of electronic meetings. These policies must establish conditions under which a remove member is included in calculating a quorum. The public body may adopt the following rules:
 - Prohibiting or limiting the use of electronic meetings based on budget, public policy, or logistical consideration

- Requiring a quorum of the public body to be present at a single anchor location for the meeting
- Require a request for an electronic meeting to be made by a member up to three days prior to the meeting to allow for arrangements to be made
- Restrict the number of separate connections for members that allowed to connect electronically based on equipment capability
- Any other procedures, limitations, or conditions not in conflict with this section
- Notice the fact that an electronic meeting is to occur must be included in the public notice, and members of the public must be able to attend and monitor at an anchor location. You *may* provide means for members of the public to attend electronically, but are not required to.
 - *Note: The agenda may routinely state that some members of the public body may appear telephonically or electronically, so as not to run into issues if a Board member has to call-in at the last minute.*
- As a result of the COVID-19 pandemic, a new option was added for electronic meetings to be held without an anchor location if the Board chair makes a written determination that a meeting with an anchor location presents a substantial risk to the health and safety of those who may be present or the location where the public body would normally meet has been closed to the public for health or safety reasons. This information must be included in the public notice and read at the beginning of the meeting. The public notice must include information on how the public may electronically participate. These written determinations only last for 30 days.
- Except for unanimous votes, a public body conducting electronic votes shall take all votes by roll call.

Chance or Social Meetings and Electronic Messages (§ 52-4-103(6)(b)(i), § 52-4-208, § 52-4-210)

- Chance gatherings and social gatherings are not subject to the Open and Public Meetings Act, but such meetings may not be used to circumvent the provisions of the law.
- Nothing in the Act shall be construed to restrict a member of a public body from transmitting an electronic message to other members of the public body at a time when the public body is not convened in an open meeting.
 - Electronic messages include e-mail, instant messaging, electronic chat, text messaging, or any other method that conveys a message or facilitates electronic communication.
 - *Note: In other words, no secret discussions on your phones during the meeting. Also, it means it's ok to email or text each other outside of the meeting. However, do not abuse this provision by holding full-blown discussions of topics that ought to be discussed in open meeting.*

Penalties (§ 52-4-301 through § 52-4-305)

- A person may be removed from a meeting if the person willfully disrupts the meeting to the extent that orderly conduct is seriously compromised.
- Final actions taken in violation of this law are voidable by a court. However, a suit to void an action because of an open meetings law violation must be made within 90 days of the action (or 30 days in the case of action on the issuance of bonds, notes, or other indebtedness).
- A person denied any right under The Act may sue to compel compliance or determine the law's applicability. Reasonable attorney's fees and court costs may be awarded to a successful plaintiff.
- In an action challenging the legality of a closed meeting, the judge may privately review the matters discussed and may order the disclosure of all or a portion of the closed meeting recording or minutes.
- A member of a public body (i.e. Board member) who knowingly or intentionally violates or knowingly or intentionally abets or advises a violation of this law is guilty of a class B misdemeanor.

PROCUREMENT

METHOD 1 – Request for Qualifications:

The request for statement of qualifications (RFQ) process is described in Utah Code Ann. § 63G-6a-410. It is an extremely versatile tool for public procurement units. It can be used (a) as one of the stages of a multiple stage bidding process¹, multiple stage request for proposals process², or multiple stage design professional procurement process³, or (b) to establish an approved vendor list⁴.

A. Evaluation Committee: The RFQ process is conducted through an evaluation committee consisting of at least 3 members who have at least a general familiarity with or a basic understanding respecting the subject of the RFQ or the need the procurement item being sought is intended to address.

1. Fairness Required: Conflicts of interest and contact between a potential vendor and a member of the evaluation committee outside of the official evaluation committee process are expressly prohibited. The evaluation committee may, however, receive assistance from an expert or a consultant who is not a member of the committee and does not participate in the scoring of any statement of qualifications.

2. Objective Criteria: The criteria, and weighting of criteria, to be utilized in evaluating the statements of qualifications must be stated in the RFQ, and criteria not specified may not be considered.

B. Use of RFQs in Multiple Stage Processes: The RFQ process can be used to pre-qualify a list of vendors who will then be allowed to submit priced bids or priced proposals. Presumably, since the vendors will have been pre-qualified, price will be the only factor to be considered in Step 2, which will consist of issuing to the pre-approved vendors either an invitation to bid or a request for proposals, as described below. If factors other than price are to be considered as part of Step 2, there may be little benefit in pre-qualifying vendors and it may be easier to use a one-step bidding or proposal approach utilizing all of the desired criteria, including price.

C. Use of RFQs to Establish an Approved Vendor List: Alternatively, the RFQ process can be used to establish an approved vendor list, from which work may be assigned or items purchased based on a fair system such as a rotation system, or through assignment of vendors to a geographical area, for just a couple of examples. See the statutes and rules for more guidelines.

¹ The bidding process is described in Sections 63G-6a-601, *et seq.*

² The request for proposals process is described in Sections 63G-6a-701, *et seq.*

³ The design professional services process is described in Sections 63G-6a-1501, *et seq.*

⁴ The approved vendor list process is described in Section 63G-6a-507.

METHOD 2 – Bidding:

Contracts may be awarded based on competitive bids as provided in Part 6 of the Utah Procurement Code and rules established by the applicable rulemaking authority. Typically, competitive bids are used when cost is the primary factor in determining the award of a procurement. Where cost is not the major factor, a different approach, such as a request for proposals, may be recommended.

1. Procedure: The bid process involves advertising an invitation for bids, with specifications and a deadline for the submittal of bids. A multi-phase approach may be used, such as utilizing an RFQ to prequalify vendors who will then be given the opportunity to submit priced bids.

2. Criteria: Cost is not necessarily the only factor that can be considered. The invitation for bids may state objective criteria that will be considered in awarding the contract including: experience, performance ratings, inspections, testing, quality, workmanship, time and manner of delivery, references, financial stability, suitability for a particular purpose, the contractor's worksite safety program, cost, and other objective criteria specified in the invitation for bids.

3. Award: The contract is to be awarded to the responsible bidder who submits the lowest responsive bid that meets the objective criteria stated in the invitation for bids.

METHOD 3 – Request for Proposals (RFP):

The use of a request for proposals to obtain a procurement item is governed by Part 7 of the Procurement Code, along with rules adopted by the applicable rulemaking authority. Before using the RFP approach in place of issuing an invitation for bids, the procurement officer must determine in writing that the RFP process will provide the best value for the procurement unit. Examples of when an RFP may be appropriate include a design-build construction procurement or a procurement for which cost is not the most important factor to be considered or other factors are highly significant in making a procurement selection that is most advantageous to the procurement unit.

1. Criteria: The RFP process, which may be conducted in one or in multiple stages, begins with the issuance of a request for proposals, including specific directions to prospective offerors, a description of the subjective and objective criteria that will be used to evaluate each proposal, and standard contract terms and conditions that are required by the purchasing entity. The objective criteria may include such factors as experience; performance ratings; inspections; testing; quality; workmanship; time, manner, or schedule of delivery; references; financial solvency; suitability of the service or product for a particular purpose; management plans; each vendor's work site safety program; cost; or any other subjective or objective criteria specified in the RFP. Criteria not described in the RFP may not be used to evaluate any proposal.

2. **Scoring:** The relative weight that will be given to the score for each criteria described in the RFP must be stated, along with the formula that will be used to determine the score to be awarded for the cost of each proposal.

3. **Multiple Stages:** If the RFP process is to be conducted in multiple stages, a description of the stages and of the criteria and scoring that will be used to screen offerors at each stage must be stated. The RFP must also state that best and final offers may be allowed from responsible offerors who submit responsive proposals that meet minimum qualifications, evaluation criteria, or applicable score thresholds as identified in the RFP.

4. **Evaluation Committee:** An evaluation committee will review the proposals to identify the proposal that provides the best value to the procurement unit based on the criteria described in the RFP. The evaluation committee must consist of at least 3 qualified individuals who can fairly evaluate each proposal. An evaluation committee under the RFP approach functions in a manner that essentially mirrors the RFQ approach, including the ability to utilize an expert or consultant who is not a member of the committee. As a general rule, the evaluation committee is prohibited from knowing or having access to any cost information, or the scoring of the cost of a proposal, until after the committee has submitted its final recommended scores on all other criteria. An exception applies when the head of the issuing procurement unit or a person designated by rule signs a written statement that “due to the nature of the proposal or other circumstances, it is in the best interest of the procurement unit to waive compliance with” that restriction. Utah Code Ann. § 63G-6a-707(9). The written statement must also describe the nature of the proposal and any circumstances relied upon to determine that waiving the restriction is in the procurement unit’s best interest.

5. **Best Value:** In determining which proposal provides the “best value” for the procurement unit, the evaluation committee and the conducting procurement unit are required to prepare a written justification statement explaining the score assigned to each evaluation category, how the proposal with the highest total combined score provides the best value in comparison to other proposals.

6. **Cost-Benefit Analysis:** If the proposal that is determined to provide the best value isn’t the lowest cost proposal and the difference between the cost of the highest scored proposal and of the lowest cost proposal exceeds the greater of \$10,000 or 5% of the lowest cost proposal, a written informal cost-benefit analysis is to be included in the justification statement. If the cost-benefit analysis does not justify awarding the contract to the proposal that received the highest score, the contract will instead be awarded to the offeror that received the next highest score, unless another cost-benefit analysis is required and the proposal with the next highest score is not justified based upon the cost-benefit analysis. That process is to continue until the procurement unit awards a contract or cancels the RFP.

7. **Opportunity to Simplify:** The complications involved in making a best value determination and going through one or a series of best cost-benefit analyses can be

FOR INFORMATION PURPOSES – NOT LEGAL ADVICE
THIS MEMO HAS NOT BEEN UPDATED RECENTLY

avoided by using the bid approach, rather than the RFP approach, or by pre-qualifying vendors using an RFQ followed by cost-based bids or proposals submitted by the pre-qualified vendors.

OTHER MISCELLANEOUS METHODS:

In addition to the methods already described or cited to in this memorandum, one of several alternative or supplemental methods may also be used, in certain circumstances:

- **Request for Information:** Used to obtain information or suggestions, to assess whether to issue a solicitation, or to generate interest in a future solicitation. Section 63G-6a-409.
- **Sole Source Procurement:** Used to avoid the solicitation process when the head of the procurement unit determines in writing, among other things, that there is only one source for the procurement item. Section 63G-6a-802.
- **Trial Use Contracts:** Used, in strict circumstances, to allow for a trial use to test a procurement item which is not already available under an existing contract. Section 63G-6a-802.3.
- **Emergency Procurement:** Used to allow quick procurement in the event of emergencies. Section 63G-6a-803.
- **Small Purchases:** Used to allow purchases, in accordance with adopted policy of the District, to make purchases below certain threshold without requiring a solicitation, or by requiring more simplified procedures such as considering three quotes. Section 63G-6a-506.
- **Cooperative Procurements:** Used to allow public entities to participate in procurements together, according to specific rules. Section 63G-6a-2101, *et seq.*

REQUIRED PUBLIC NOTICE:

Utah Code Ann. § 63G-6a-112 generally requires that a public notice be provided in at least one of the following ways when a procurement solicitation is issued: publication in either a newspaper of general circulation in the state or a newspaper of general circulation in the area; publication on the main website of the issuing procurement unit or the procurement unit acquiring the procurement item; or publication on the procurement website operated by the Utah Division of Purchasing and General Services. Generally, public notice must be given at least seven days before the deadline for submitting qualifications, a bid, a proposal or any other appropriate response. The elements that must be included in the notice are listed in Utah Code Ann. § 63G-6a-112(1).

Vanguard Academy Fee Schedule

**AMOUNTS SHOWN ARE MAXIMUMS - ACTUAL AMOUNTS MAY BE LESS
THE MAXIMUM AGGREGATE PER YEAR FOR EACH STUDENT IS \$279**

Curricular Fees

| Fee | Amount Charged | Spend Plan |
|-----------------------------------|----------------|--|
| Driver's Ed | \$250.00 | Driving hours with instructor and supplies |
| PE Uniform-Shirt | \$6.50 | 1 PE t-shirt |
| PE Uniform-Pants | \$3.00 | 1 PE pants |
| PE Uniform-Shorts | \$6.50 | 1 PE shorts |
| PE Uniform Combo-Shorts and Shirt | \$13.00 | 1 PE shirt and 1 PE shorts |

Optional Purchases - Not Waivable

| Optional Purchases-Not Waivable | Amount Charged | Spend Plan |
|---------------------------------|----------------|--|
| Yearbook | \$50.00 | yearbook-\$45 if paid for by Dec. 1st. |
| Spirit Vanguard t-shirt | \$6.00 | 1 Vanguard t-shirt |
| Spirit Vanguard Sweatshirt | \$20.00 | 1 Vanguard sweatshirt |
| School Uniform Shirt | \$9.00 | 1 School uniform shirt |
| School Uniform Pants | \$15.00 | 1 School uniform pants |



Anguard Academy

Financial Summary

as of February 28, 2023

67.0% through the Year

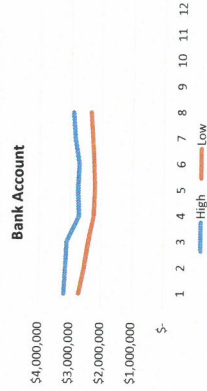
BUDGET REPORT

| | Year-to Date Actuals | Adopted Budget | Forecast | % of Forecast |
|-----------------------------------|----------------------|---------------------|---------------------|---------------|
| Revenue | | | | |
| 1000 Local | \$ 265,022 | \$ 34,575 | \$ 273,871 | 97% |
| 3000 State | \$ 3,990,792 | \$ 5,323,541 | \$ 5,713,350 | 70% |
| 4000 Federal | \$ 346,792 | \$ 554,500 | \$ 1,376,685 | 25% |
| Total Revenue | \$ 4,602,606 | \$ 5,912,616 | \$ 7,363,906 | 63% |
| Expenses | | | | |
| 100 Salaries | \$ 1,608,589 | \$ 2,264,697 | \$ 2,828,579 | 57% |
| 200 Benefits | \$ 245,369 | \$ 375,840 | \$ 416,332 | 59% |
| 300 Prof & Technical Services | \$ 586,933 | \$ 444,554 | \$ 1,051,661 | 56% |
| 400 Purchased Property Services | \$ 902,522 | \$ 1,488,173 | \$ 1,502,173 | 60% |
| 500 Other Purchase Services | \$ 53,309 | \$ 53,788 | \$ 75,422 | 71% |
| 600 Supplies and Materials | \$ 577,193 | \$ 739,866 | \$ 822,076 | 70% |
| 700 Property, Equipment | \$ 245,727 | \$ 312,463 | \$ 551,522 | 45% |
| 800 Debt Service and Misc | \$ 10,002 | \$ 10,143 | \$ 12,551 | 80% |
| Total Expenses | \$ 4,229,643 | \$ 5,689,523 | \$ 7,260,316 | 58% |
| Net Income from Operations | \$ 372,962 | \$ 223,092 | \$ 103,590 | 360% |

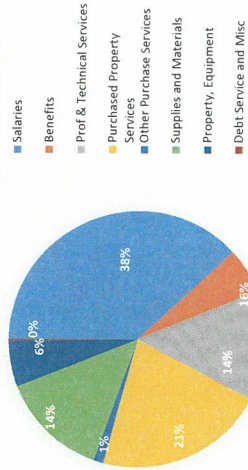
Operating Margin 8.1% 3.8% 1.4%

CASH

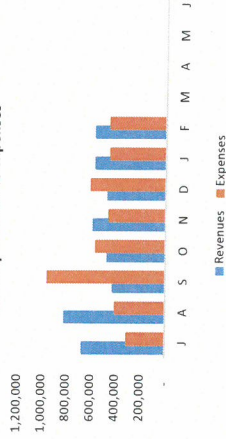
Ending Cash Balance \$ 2,905,892
Days Cash on Hand 146



EXPENSES



Monthly Revenue to Expenses



RATIOS

| | Actual | Charter Goal |
|-----------------------|--------|--------------|
| Operating Margin | 1.4% | |
| Debt Service Coverage | 9.25 | |
| Days Cash on Hand | 146 | |

Cash Reserve
 \$0-\$300,000 5%
 \$300,000-\$500,000 4%
 \$500,000-and above 3%

RESERVES

| | Actual Ytd | Forecast |
|----------------------------|---------------------|---------------------|
| FY22 Reserves | \$ 1,419,083 | \$ 1,419,083 |
| Reserves Added this Year | \$ 372,962 | \$ 103,590 |
| New Reserve Balance | \$ 1,792,045 | \$ 1,522,673 |

ENROLLMENT

| | S | O | N | D | J | F | M | A | M | J |
|--------------|----------|------------|------------|------------|------------|----------|----------|----------|----------|----------|
| 7 | 115 | 115 | 115 | 115 | 115 | | | | | |
| 8 | 108 | 108 | 108 | 108 | 108 | | | | | |
| 9 | 94 | 94 | 94 | 94 | 94 | | | | | |
| 10 | 82 | 82 | 81 | 81 | 81 | | | | | |
| 11 | 77 | 76 | 76 | 75 | 75 | | | | | |
| 12 | 61 | 61 | 61 | 62 | 62 | | | | | |
| Total | 0 | 537 | 536 | 535 | 535 | 0 | 0 | 0 | 0 | 0 |



Vanguard Academy

Actuals as of: February 28, 2023 Percentage of Year: 67%

VANGUARD ACADEMY

Budget Detail Report

| | Total | | | | |
|--|----------------------|----------------------|----------------------|----------------------|---------------|
| | FY23 Original Budget | Changes | Forecasted Budget | FY23 YTD | % of Forecast |
| Income | | | | | |
| 1000 480 Revenue from Local Sources | | | | | |
| 1510 487 Interest on Investments | \$ 75.00 | \$ - | \$ 75.00 | \$ 37.76 | 50% |
| 1600 405 Food Services | | | | | |
| 1610 405 Sales to Students | | | | \$ 395.00 | |
| 1620 405 Sales to Adults | \$ 1,500.00 | \$ - | \$ 1,500.00 | \$ 914.50 | 61% |
| 1720 405 Student Sales -supplies & Misc. | \$ 3,500.00 | \$ - | \$ 3,500.00 | \$ 35.00 | 1% |
| 1722 405 Student Sales-Yearbooks | \$ 20,000.00 | \$ - | \$ 20,000.00 | \$ 19,250.00 | 96% |
| 1740 481 Registration and Class Fees | | | | \$ 500.00 | |
| 1750 405 Student Sales-Uniform | | | | \$ 3,383.00 | |
| 1920 483 Donations/Contributions | \$ 7,500.00 | \$ 17,000.00 | \$ 24,500.00 | \$ 12,234.57 | 50% |
| 1921 483 Fundraisers | \$ 2,000.00 | \$ 3,500.00 | \$ 5,500.00 | \$ 914.45 | 17% |
| 1990 491 Miscellaneous | | \$ 218,795.78 | \$ 218,795.78 | \$ 227,357.38 | 104% |
| Total 1000 480 Revenue from Local Sources | \$ 34,575.00 | \$ 239,295.78 | \$ 273,870.78 | \$ 265,021.66 | 97% |

| | | | | | |
|--|------------------------|----------------------|------------------------|------------------------|------------|
| 3000 480 Rev from State Sources MSP | | | | | |
| 3010 480 Regular School Programs K-12 | \$ 2,389,243.59 | \$ (5,669.44) | \$ 2,383,574.15 | \$ 1,590,517.50 | 67% |
| 3020 480 Professional Staff | \$ 155,064.30 | \$ 14,096.19 | \$ 169,160.49 | \$ 112,773.67 | 67% |
| 3100 480 Special Education | | | | | |
| 3105 480 Spec Ed - Add-On | \$ 126,673.85 | \$ 59,852.46 | \$ 186,526.31 | \$ 71,271.70 | 38% |
| 3110 480 Spec Ed - Self-Contained | \$ 4,038.00 | \$ - | \$ 4,038.00 | \$ 2,692.00 | 67% |
| 3120 480 Sp Ed Extended Year | \$ 2,651.18 | \$ - | \$ 2,651.18 | \$ 1,767.45 | 67% |
| 3125 480 Spec Educ -- State Programs | \$ 1,973.35 | \$ - | \$ 1,973.35 | \$ 1,315.57 | 67% |
| 3155 480 Career and Tech Ed -- Add-on | \$ 244,658.27 | \$ 30,405.73 | \$ 275,064.00 | \$ 174,476.66 | 63% |
| 3230 480 Class Size Reduction -- K-8 | \$ 75,829.13 | \$ 7,777.18 | \$ 83,606.31 | \$ 55,737.54 | 67% |
| 3200 480 Restricted Other Basic School P | | | | | |
| 3213 480 Concurrent Enrollment | \$ 90,000.00 | \$ 4,167.52 | \$ 94,167.52 | \$ 62,778.34 | 67% |
| 3719 480 Charter School Local Replacemen | \$ 1,536,470.00 | \$ 50,515.00 | \$ 1,586,985.00 | \$ 1,057,990.00 | 67% |
| 3725 480 CS Administrative Costs | \$ 71,424.56 | \$ (20,675.20) | \$ 50,749.36 | \$ - | 0% |
| 3336 480 Enhancement for At-Risk Student | \$ 149,663.79 | \$ - | \$ 149,663.79 | \$ 99,775.86 | 67% |
| 3400 480 Related to Basic Programs | | | | | |
| 3876 480 Educator Salary Adjustment | \$ 138,706.73 | \$ 16,702.36 | \$ 155,409.09 | \$ 103,606.07 | 67% |
| 3882 405 Teacher Supplies and Materials | \$ 4,260.25 | \$ 595.82 | \$ 4,856.07 | \$ - | 0% |
| 3500 480 Special Purpose Programs | | | | | |
| 3520 480 School Land Trust Program | \$ 221,960.09 | \$ 50,000.00 | \$ 271,960.09 | \$ 307,571.51 | 113% |
| 3810 405 Library Books and Supplies | \$ 68,331.67 | \$ 130.61 | \$ 68,462.28 | \$ 68,462.28 | 100% |
| 3770 480 School Lunch Prog (Liquore Tax) | \$ 591.90 | \$ - | \$ 591.90 | \$ 394.59 | 67% |
| 3800 405 Supplementals / Other Bills | \$ 42,000.00 | \$ - | \$ 42,000.00 | \$ 38,230.61 | 91% |
| 3822 405 Rev from State Sources | \$ - | \$ 41,621.10 | \$ 41,621.10 | \$ 42,968.47 | 103% |
| | | | | \$ 400.00 | |
| Total 3000 480 Rev from State Sources MSP | \$ 5,323,540.66 | \$ 389,809.77 | \$ 5,713,350.43 | \$ 3,990,791.95 | 70% |

| | | | | | |
|--|------------------------|------------------------|------------------------|------------------------|------------|
| 4000 Revenue from Federal Sources | | | | | |
| 4200 480 ESSER II Funds | | | | | |
| 4500 480 Restricted Fed Rev Thru State | | \$ 109,932.63 | \$ 109,932.63 | \$ 79,196.32 | 72% |
| 4524 480 Federal IDEA-Part B | \$ 82,000.00 | \$ 687,344.41 | \$ 687,344.41 | \$ - | 0% |
| 4560 480 Fed Child Nutrition Programs | \$ 347,500.00 | \$ - | \$ 347,500.00 | \$ 48,296.11 | 59% |
| 4800 480 Revenue from Federal Sources | | | | \$ 174,185.38 | 50% |
| 4801 480 Federal NCLB Title I A | \$ 125,000.00 | \$ 7,073.22 | \$ 132,073.22 | \$ 26,286.59 | |
| 4860 480 Federal NCLB Title II A | \$ - | \$ 17,835.00 | \$ 17,835.00 | \$ 16,277.51 | 12% |
| | | | | \$ 2,550.00 | 14% |
| Total 4000 480 Revenue from Federal Sources | \$ 554,500.00 | \$ 822,185.26 | \$ 1,376,685.26 | \$ 346,791.91 | 25% |
| Total Income | \$ 5,912,615.66 | \$ 1,451,290.81 | \$ 7,363,906.47 | \$ 4,602,605.52 | 63% |

| Expenses | | | | | |
|---|-----------------|----------------|-----------------|---------------|-----|
| 100 506 Salaries | | | | | |
| 120 506 Administration Salaries | | | | | |
| 121.24 506 Director | \$ 82,460.88 | \$ (10,460.88) | \$ 72,000.00 | \$ 40,868.03 | 57% |
| 122.22 506 Assistant Principal/Curriculum | \$ 136,472.37 | \$ (49,825.65) | \$ 86,646.72 | \$ 50,255.10 | 58% |
| 131.10 506 Teachers | \$ 1,048,168.74 | \$ - | \$ 1,048,168.74 | \$ 655,027.72 | 53% |
| 131.10A 545 Art/Music/Adventure | \$ - | \$ 82,339.83 | \$ 82,339.83 | \$ 47,757.10 | 58% |
| 132.10 506 Substitute Teachers | \$ 24,429.21 | \$ 17,172.06 | \$ 41,601.27 | \$ 27,872.85 | 67% |



Vanguard Academy

Actuals as of: February 28, 2023 Percentage of Year: 67%

VANGUARD ACADEMY

Budget Detail Report

| | Total | | | | |
|--|------------------------|----------------------|------------------------|------------------------|---------------|
| | FY23 Original Budget | Changes | Forecasted Budget | FY23 YTD | % of Forecast |
| 133.10 506 Special Education Teachers | \$ 66,304.32 | \$ 52,028.32 | \$ 118,332.64 | \$ 65,065.63 | 55% |
| 142.21 506 Counselor | \$ 53,938.44 | \$ 49,493.56 | \$ 103,432.00 | \$ 33,379.73 | 32% |
| 142.22 506 Non-classroom support, Academies | \$ 136,213.08 | \$ 11,485.16 | \$ 147,698.24 | \$ 98,804.02 | 67% |
| 161.10 506 Teacher Aides | \$ 223,946.45 | \$ 43,059.36 | \$ 267,005.81 | \$ 178,893.89 | 67% |
| 162.10 506 Special Ed Aides | \$ 34,421.18 | \$ (2,282.29) | \$ 32,138.89 | | 0% |
| 170.10 Student Transportation Salaries | | | | \$ 10,514.36 | |
| 182.26 506 Custodial (Salary) | \$ 20,893.20 | \$ 13,628.86 | \$ 34,522.06 | \$ 14,896.50 | 43% |
| 182.26a 506 Custodial (Hourly) | \$ 28,767.60 | \$ (14,342.42) | \$ 14,425.18 | \$ 9,664.87 | 67% |
| 191.31 506 Kitchen Manager Salary | \$ 26,164.08 | \$ 15,548.98 | \$ 41,713.06 | \$ 22,988.12 | 55% |
| 192.31 506 Food Service Staff | \$ 11,077.20 | \$ 22,346.30 | \$ 33,423.50 | \$ 22,393.74 | 67% |
| 198.22 506 Teacher Mentor-Operations Mgr | \$ 46,890.42 | \$ 5,309.58 | \$ 52,200.00 | \$ 34,637.36 | 66% |
| 151.24 506 Data Steward | \$ 187,745.88 | \$ 68,820.48 | \$ 256,566.36 | \$ 170,253.95 | 66% |
| 152.24 506 Secretary (Salary) | \$ 136,803.62 | \$ 66,839.28 | \$ 203,642.90 | \$ 125,315.79 | 62% |
| Total 100 506 Salaries | \$ 2,264,696.67 | \$ 563,882.42 | \$ 2,828,579.09 | \$ 1,608,588.76 | 57% |

| | | | | | |
|--|----------------------|---------------------|----------------------|----------------------|------------|
| 200 523 Employee Benefits | \$ 3,745.04 | \$ (3,745.04) | \$ - | | |
| 220.10 523 Social Security | \$ 117,963.07 | \$ 31,149.74 | \$ 149,112.81 | \$ 87,426.30 | 59% |
| 220.21 523 Social Security -support staff | \$ 17,011.68 | \$ (12,483.82) | \$ 4,527.86 | \$ 2,626.16 | 58% |
| 220.22 523 Social Security - support | \$ 25,471.08 | \$ 10,647.35 | \$ 36,118.43 | \$ 20,948.69 | 58% |
| 220.24 523 Social Security -Admin | \$ 38,477.64 | \$ 5,113.20 | \$ 43,590.84 | \$ 27,868.04 | 64% |
| 241.10 525 Health Insurance | \$ 108,805.60 | \$ - | \$ 108,805.60 | \$ 63,900.00 | 59% |
| 243.10 525 Health Waiver (401K or HRA) | \$ 239.40 | \$ - | \$ 239.40 | | 0% |
| 240.24 525 Group Insurance-Admin | \$ 151.56 | \$ - | \$ 151.56 | | 0% |
| 241.24 525 Health Insurance -Admin | \$ 26,691.90 | \$ 20,377.07 | \$ 47,068.97 | \$ 27,300.00 | 58% |
| 241.21 525 Health Insurance -support staff | \$ 9,336.72 | \$ 5,112.13 | \$ 14,448.85 | \$ 9,450.00 | 65% |
| 241.22 525 Health insurance -non-classroom | \$ 25,764.85 | \$ (15,678.64) | \$ 10,086.21 | \$ 5,850.00 | 58% |
| 270.10 521 Workers Compensation Fund | \$ 1,876.68 | \$ - | \$ 1,876.68 | | 0% |
| 280.10 525 Unemployment Insurance | \$ 305.16 | \$ - | \$ 305.16 | | 0% |
| Total 200 523 Employee Benefits | \$ 375,840.38 | \$ 40,491.99 | \$ 416,332.37 | \$ 245,369.19 | 59% |

| | | | | | |
|--|----------------------|----------------------|------------------------|----------------------|------------|
| 300 Professional & Technical Serv | | | | | |
| 310.24 630 Official Administrative Service | \$ 22,779.60 | \$ 21,400.00 | \$ 44,179.60 | \$ 32,037.37 | 73% |
| 323.21b 630 Speech Therapy Services | \$ 11,111.42 | \$ - | \$ 11,111.42 | \$ 5,985.40 | 54% |
| 323.21c 630 Pyschologist / OT / Other | \$ 8,229.60 | \$ - | \$ 8,229.60 | \$ 5,543.35 | 67% |
| 330.22 63005 Professional Development | \$ 13,883.39 | \$ 69,740.95 | \$ 83,624.34 | \$ 69,242.94 | 83% |
| 340.23 631 Legal Services | \$ 220,033.20 | \$ 99,966.84 | \$ 320,000.04 | \$ 317,201.70 | 99% |
| 351.26 617 Contracted services | \$ 74,621.40 | \$ - | \$ 74,621.40 | \$ 42,895.45 | 57% |
| 352.23 629 Audit Services | \$ 28,902.60 | \$ - | \$ 28,902.60 | \$ 27,350.00 | 95% |
| 355.25 560 Technology Services | \$ 64,992.46 | \$ 416,000.00 | \$ 480,992.46 | \$ 86,676.55 | 18% |
| Total 300 Professional & Technical Serv | \$ 444,553.67 | \$ 607,107.79 | \$ 1,051,661.46 | \$ 586,932.76 | 56% |

| | | | | | |
|---|------------------------|---------------------|------------------------|----------------------|------------|
| 400 Purchased Property Services | | | | | |
| 411.26 582 Water/Sewage | \$ 14,758.56 | \$ 4,300.74 | \$ 19,059.30 | \$ 12,769.73 | 67% |
| 412.26 583 Disposal Service | \$ 13,202.52 | \$ - | \$ 13,202.52 | \$ 4,969.31 | 38% |
| 420.26 638-08 Custodial Services | \$ 5,659.92 | \$ 35,000.00 | \$ 40,659.92 | \$ 30,980.12 | 76% |
| 430.26 571 Repairs & Maintenance Services | \$ 18,950.76 | \$ 70,000.00 | \$ 88,950.76 | \$ 65,885.35 | 74% |
| 431.26 571 Non-Technology Repairs & Maint. | \$ 129,442.68 | \$ (91,000.00) | \$ 38,442.68 | \$ 27,130.84 | 71% |
| 432.26 571 Technology Repairs & Maint. | \$ 9,031.56 | \$ - | \$ 9,031.56 | \$ 2,412.75 | 27% |
| 435.26 572 Lawn Care & Snow Removal | \$ 21,614.04 | \$ - | \$ 21,614.04 | \$ 14,282.39 | 66% |
| 441.26 565 Lease of Land & Buildings | \$ 1,086,258.24 | \$ - | \$ 1,086,258.24 | \$ 630,725.29 | 58% |
| 442.10 Rental of Equipment & Vehicles | \$ 143.04 | \$ - | \$ 143.04 | \$ 4,890.00 | 3419% |
| 443.22 566 Lease of Copy Machine | \$ 16,708.68 | \$ (3,791.83) | \$ 12,916.85 | \$ 8,654.28 | 67% |
| 444.24 576 Copy Machine Servicing | \$ 3,026.28 | \$ 3,791.83 | \$ 6,818.11 | \$ 3,927.98 | 58% |
| 444.26 5651 Maintenance as Part of Lease | \$ 64,970.52 | \$ (15,428.99) | \$ 49,541.53 | \$ 18,485.74 | 37% |
| 490.26 590 Property Taxes | \$ 104,406.36 | \$ 11,128.25 | \$ 115,534.61 | \$ 77,408.19 | 67% |
| Total 400 Purchased Property Services | \$ 1,488,173.16 | \$ 14,000.00 | \$ 1,502,173.16 | \$ 902,521.97 | 60% |

| | | | | | |
|---|-----------|-------------|-------------|-------------|------|
| 500 Other Purchased Services | | | | | |
| 510.27 564 Student Transportation Services | \$ 643.08 | \$ 5,000.00 | \$ 5,643.08 | \$ 9,535.60 | 169% |
| 520 Insurance | | | | \$ 530.00 | |



Vanguard Academy

Actuals as of: February 28, 2023 Percentage of Year: 67%

VANGUARD ACADEMY

Budget Detail Report

| | Total | | | | |
|--|----------------------|---------------------|---------------------|---------------------|---------------|
| | FY23 Original Budget | Changes | Forecasted Budget | FY23 YTD | % of Forecast |
| 521.23 615 Property Insurance | \$ 16,711.44 | \$ - | \$ 16,711.44 | \$ 6,044.65 | 36% |
| 522.23 615 Liability Insurance | \$ 9,501.24 | \$ - | \$ 9,501.24 | \$ 5,810.00 | 61% |
| 531.26 584 Telephone | \$ 1,938.28 | \$ - | \$ 1,938.28 | \$ 1,050.00 | 54% |
| 532.25 586 Internet | \$ 11,586.72 | \$ (11,586.72) | | | |
| 540.23 545-1000 Marketing | \$ 6,626.52 | \$ (3,026.52) | \$ 3,600.00 | | 0% |
| 563.10 707 Tuition to Private Schools | \$ 597.00 | \$ - | \$ 597.00 | \$ 15.00 | 3% |
| 565.10 Tuition to Postsecondary Schools 707 training | | \$ 30,246.74 | \$ 30,246.74 | \$ 19,442.74 | 64% |
| 580 530 Travel | | \$ 1,000.00 | \$ 1,000.00 | \$ 846.57 | 85% |
| 580.27 530 Travel/Per Diem | \$ 4,730.16 | \$ - | \$ 4,730.16 | \$ 5,227.00 | 111% |
| 592.21 707 After School Activities | \$ 1,453.80 | \$ - | \$ 1,453.80 | \$ 4,807.10 | 331% |
| Total 500 Other Purchased Services | \$ 53,788.24 | \$ 21,633.50 | \$ 75,421.74 | \$ 53,308.66 | 71% |

| | | | | | |
|--|----------------------|---------------------|----------------------|----------------------|------------|
| 600 Supplies & Materials | | | | | |
| 610 638 General Supplies | \$ 40,076.59 | \$ - | \$ 40,076.59 | \$ 25,986.61 | 65% |
| 611.10 6388 Classroom Supplies | \$ 85,343.92 | \$ - | \$ 85,343.92 | \$ 71,385.97 | 84% |
| 612.24 635 Office Supplies | \$ 13,873.00 | \$ - | \$ 13,873.00 | \$ 9,163.11 | 66% |
| 613.10 63880 Student Gov/PBL supplies | \$ 10,000.00 | \$ (800.23) | \$ 9,199.77 | \$ 5,108.58 | 56% |
| 614.22 63005 Prof. Development Supplies | \$ 223.92 | \$ 800.23 | \$ 1,024.15 | \$ 686.18 | 67% |
| 616.10 703 PE Uniforms | | \$ 11,516.92 | \$ 11,516.92 | \$ 11,516.92 | 100% |
| 617.10 703 Uniforms Expense | \$ 3,399.84 | \$ 11,381.17 | \$ 14,781.01 | \$ 14,781.01 | 100% |
| 618.10 6383 Science Lab | \$ 184.32 | \$ 2,815.68 | \$ 3,000.00 | \$ 2,979.14 | 99% |
| 619.10 63880 Yearbook Expense/Graduation Sup | \$ 32,016.00 | \$ - | \$ 32,016.00 | \$ 513.82 | 2% |
| 621.26 536 Natural Gas | \$ 14,282.52 | \$ - | \$ 14,282.52 | \$ 9,437.75 | 66% |
| 622.26 581 Electricity | \$ 71,412.12 | \$ - | \$ 71,412.12 | \$ 47,188.68 | 66% |
| 626.26 536 Motor Fuel (Gasoline & Diesel) | \$ 1,100.64 | \$ 3,928.17 | \$ 5,028.81 | \$ 3,369.30 | 67% |
| 631.31 700 Food Supplies | \$ 279,332.60 | \$ - | \$ 279,332.60 | \$ 196,783.87 | 70% |
| 632.31 6386 Non-Food Kitchen Supplies | \$ 17,288.40 | \$ - | \$ 17,288.40 | \$ 4,749.58 | 27% |
| 640 707-3 Books | | \$ 23,250.04 | \$ 23,250.04 | \$ 18,237.10 | 78% |
| 641.10 707-3 Textbooks | \$ 13,350.71 | \$ (12,750.04) | \$ 600.67 | \$ 402.45 | 67% |
| 642.10 707-3 eTextbooks / Online Curriculum or Subscriptions | \$ 2,726.52 | \$ 67,273.48 | \$ 70,000.00 | \$ 67,049.88 | 96% |
| 644.22 707-3 Library Books & Materials | \$ 1,145.82 | \$ - | \$ 1,145.82 | | 0% |
| 670.1 574 Software | \$ 131,103.36 | \$ (25,205.04) | \$ 105,898.32 | \$ 74,661.32 | 71% |
| 680.26 638140 Maintenance Supplies | \$ 16,404.24 | \$ - | \$ 16,404.24 | \$ 13,191.68 | 80% |
| 683.26 535 Repair for Buses & Other Vehicl | \$ 6,601.20 | \$ - | \$ 6,601.20 | | 0% |
| Total 600 Supplies & Materials | \$ 739,865.72 | \$ 82,210.38 | \$ 822,076.10 | \$ 577,192.95 | 70% |

| | | | | | |
|--|----------------------|----------------------|----------------------|----------------------|------------|
| 700 785 Property | | | | | |
| 710.26 785 Land and Improvements | \$ 97,672.08 | \$ (7,992.00) | \$ 89,680.08 | | 0% |
| 730 Equipment | | \$ - | | | |
| 733.10 6396000 Furniture & Fixtures | \$ 36,625.92 | \$ - | \$ 36,625.92 | \$ 20,314.71 | 55% |
| 734.10 560 Technology Related Hardware | \$ 93,419.88 | \$ 240,000.00 | \$ 333,419.88 | \$ 207,661.15 | 62% |
| 734.24 560 Technology equipment-office | \$ 73,453.27 | \$ - | \$ 73,453.27 | | 0% |
| 736.10 574 Technology Software | \$ 842.42 | \$ 9,000.00 | \$ 9,842.42 | \$ 9,644.28 | 98% |
| 738.31 638-6 Kitchen Equipment | \$ 9,723.12 | \$ (9,723.12) | | | |
| 739.26 571 Other Equipment | \$ 726.00 | \$ 7,774.00 | \$ 8,500.00 | \$ 8,106.63 | 95% |
| Total 700 785 Property | \$ 312,462.69 | \$ 239,058.88 | \$ 551,521.57 | \$ 245,726.77 | 45% |

| | | | | | |
|-------------------------------------|------------------------|------------------------|------------------------|------------------------|------------|
| 800 785 Other Expenses | | | | | |
| 810.23 655 Dues & Fees | \$ 3,652.56 | \$ (1,803.83) | \$ 1,848.73 | \$ 1,238.65 | 67% |
| 811.23 655 UAPCS Dues | \$ 4,539.84 | \$ (1,311.84) | \$ 3,228.00 | \$ 3,228.00 | 100% |
| 812.25 675 Banking Fees | \$ 1,950.36 | \$ 5,523.80 | \$ 7,474.16 | \$ 5,007.69 | 67% |
| 831.52 740 Interest | | | | \$ 527.70 | |
| Total 800 785 Other Expenses | \$ 10,142.76 | \$ 2,408.13 | \$ 12,550.89 | \$ 10,002.04 | 80% |
| Total Expenses | \$ 5,689,523.29 | \$ 1,570,793.09 | \$ 7,260,316.38 | \$ 4,229,643.10 | 58% |

Net Income \$ 223,092.37 -\$ 119,502.28 \$ 103,590.09 \$ 372,962.42 360%

Vanguard Academy

Policy Handbook

4.1 ATTENDANCE POLICY

Vanguard Academy recognizes that the Utah Compulsory Attendance Law (Utah Code 53A-11-101) directs parents to require their children between the ages of six and eighteen years of age to attend school unless they have graduated from high school or have been excused by the Board of Education. **Utah State Law R277-419-5-a(1) requires that any student who misses ten consecutive days of school without prior arrangement by a parent/guardian should be considered no longer attending said school. Parents of students who fall into this category will be contacted by an Administrator informing them that their student is being withdrawn from Vanguard Academy.

RULES

1. Students are expected to be in attendance every school day in order to receive maximum benefit from their education experiences. If a student is legitimately absent from class, it is his/her responsibility to contact the teacher regarding make-up work.
2. Teachers will be required to give students who are absent and/or tardy an opportunity to make up work missed.
3. Students missing a class to participate in any school sponsored activity will not be considered absent from that class provided they have followed proper excusal procedures. To earn full grade or credit in the class missed, these students will be required to make up work if assigned by the teacher.
4. ~~Classroom teachers are required to record and verify daily student attendance each class period. Each individual teacher will, where appropriate, develop grading and credit policy that promotes attendance, class participation, and academic achievement.~~
5. Parents/guardians are expected to ensure that their children attend school regularly and arrive on time. It is the responsibility of the parent/guardian to notify school officials of legitimate absences. **The parent/guardian must email or telephone the attendance office to excuse absences and/or confirm student checkout prior to the student's leaving during the school day.**
6. When the course commences, teachers must submit disclosure documents in writing to enrolled students outlining the attendance and class participation guidelines of the class which will be used for the student's grade and credit determination.
7. Administrators and teachers will coordinate extracurricular activities so students' attendance and participation will only be disrupted minimally.
8. Administrators shall work cooperatively with students, parents/guardians, teachers, and school guidance personnel to improve student attendance. Administrators shall use earnest and persistent effort, including parent notification, to deter excessive and unexcused student absences.
9. An absence may be excused by a parent or guardian ("for reasons they deem necessary") up to 10 school days following an absence. After 10 days, an absence may only be excused with the Director's/Assistant Director's approval.

PROCEDURES

1.0 EXCUSED ABSENCES

- Understanding that student attendance is vital for success in school, Vanguard Academy recognizes that a parent or legal guardian of a student may excuse an absence for reasons they deem necessary.
- When attendance begins to significantly impact the ability of a student to be successful in school, teachers, administrators, and counselors shall intervene and work with parents to create interventions to change behaviors and improve school success.

2.0 UNEXCUSED ABSENCES

- [A] 0-2 days absences **per class**: Parent will be notified of students absence
- [B] 3-4 days absences **per class**: A warning notice will be sent to student and parent/guardian, letting them know that further unexcused absences may result in ~~finest and/or Friday Study Hall~~ detention.
- [C] 5-6 days absences **per class**: Student and parent/guardian will be informed of the students multiple absences, ½ hour of ~~Friday or Saturday~~ Detention will be assigned in an effort to improve student's academic progress. ~~At the end of the quarter, if all assigned detention hours are not made up, a \$10 fine will be charged for every ½ hour owed.~~
- [D] 7-9 days absences **per class**: Student and parent/guardian will be informed of the students' significant absence record, 1 hour of Friday or Saturday Detention will be assigned in an effort to improve student's academic progress. ~~At the end of the quarter, if all assigned detention hours are not made up, a \$20 fine will be charged for every 1 hour owed.~~
- [E] 10+ days absences **per class**: Student and both parents/guardians will be required to meet with an Administrator regarding chronic absenteeism. All parties will determine appropriate course of action to correct attendance issue. Alternate placement may be advised. In addition, 1 hour of Friday or Saturday Detention will be assigned to the student. ~~At the end of the quarter, if all assigned detention hours are not made up, a \$20 fine will be charged for every 1 hour owed, unless it is determined in the meeting with the director that the detention is no longer required.~~

***Student Absences accumulate on a per class basis. For example, if a student was absent for 1 full day and is assigned to attend 5 different classes that day, he/she would have 1 absent added to each of those courses. If the student was only gone for part of the day, whatever classes they missed will have 1 absence added. The detention will only be assigned for any classes that have reached 5 or more absences. For Example: if the student has 2 classes that have reached 5 absences, 1 hour of detention would be assigned (½ hour for each class at 5-6 absences). If the student has 3 classes that have reached 7 absences, 3 hours of detention would be assigned (1 hour for each class at 7-9 absences).*

Friday/Saturday Detention: Students and Parent/guardian will be sent out a notice if the student owes any detention time. The first notice will let them know the amount of hours owed. The second notice will include time, place, and duration of detention that the student is assigned. ~~Failure to attend Detention for all assigned hours by the end of the quarter, will result in a \$10 fine for every ½ hour that is owed.~~

Possible Detention assignments:

- Study Hall
- Community Service
- Skill Building Lab
- Individualized Textbook

3.0 TRUANCY

- Truancy Citations. A school administrator or a designee of a school administrator may issue a Truancy Citation. A copy of the Truancy Citation shall be sent in writing ~~personally delivered or mailed by regular mail~~ to the parent or legal guardian of the school-age child. The Truancy Citation shall:
 - Identify the classes and/or dates for which the student has been considered truant;
 - Direct the student and parent to meet with school authorities to discuss the student's truanancies; and

Vanguard Academy

Policy Handbook

- Inform the student and parent that Utah State Law requires their cooperation in securing regular attendance of the school-age child.
- Copies of truancy citations and notices shall be retained in the student's permanent record.
- The parent shall have the right to appeal a truancy citation or notice of truancy in writing to the building level administrator within ten (10) days of being issued.
- A school administrator may impose administrative penalties on a student who is issued a truancy citation. Administrative penalties may include, but are not limited to:
 - Referral to School Administration, or appropriate designee
 - Meeting(s) with student and parents
 - Adjustments to the student's schedule
 - Attendance monitoring
 - Attendance contracts
 - After-School detention
 - Truancy citation (for students 12 and over)
 - School suspension
 - Parent attending school with student
 - Referral to Juvenile Court (for students 12 and over)
 - ~~A \$20 Fine~~

Attendance Appeals Process: Students and parents may appeal to the administration for a closer examination on a case by case basis. Appeals should provide details as to why absences should not count against a student's attendance. Appeals are reserved for unusual and/or uncontrollable attendance problems (i.e., medically verifiable illness, etc.). It is expected that students will clear absences through the administrator or lose credit. The waiving of absences is entirely up to the discretion of the administration. Appeals should be submitted as soon as possible to the front office.

4.2 TARDY POLICY & PROCEDURES

When a student is tardy to class it negatively affects not only that student, but the teacher and other students in the class. Punctuality is an important life skill and tardiness is disruptive to the educational process. The Tardy policy is presented here in an effort to maximize learning for Vanguard students. Students are expected to be on time to class, prepared, and ready to work when the tardy bell rings. There is a 3 minute passing period between each class. Any student not in the classroom when the final bell rings, is considered tardy. A student who is more than 30 minutes late will be marked absent.

4.2.1: Beginning of the Day Tardies

- ~~0-2 Tardies per class per term: We appreciate that, for the most part, you have been arriving on time.~~
- ~~3-4 Tardies per class per term: Parent/Guardian will be contacted and warned that Parent Involvement may be assigned if tardies continue.~~
- ~~5-6 Tardies per class per term: An administrator will contact the parents/guardians and the parent/guardian be assigned 1/2 hour Parent Involvement per tardy. At the end of the quarter, if all assigned parent involvement hours are not made up, a \$10 fine will be charged for every ½ hour owed.~~
- ~~7-9 Tardies per class per term: Parent/Guardian will be assigned one hour of Parent Involvement, per tardy. At the end of the quarter, if all assigned Parent Involvement hours are not made up, a \$20 fine will be charged for every ½ hour owed.~~
- ~~10+ Tardies per class per term: Parent/Guardian will be contacted and assigned 1 hour of Parent Involvement time and will have a meeting with the administration.~~
- ~~Fines are calculated at the end of the quarter for any hours not served and will be entered into PowerSchool.~~

4.2.2: All other class period tardys

- 0-2 Tardies per class per term: We appreciate that, for the most part, you have been arriving on time.
- 3-4 Tardies per class per term: Parent/Guardian will be contacted by teacher and warned that **Friday/Saturday After School Detention** may be assigned if tardies continue.
- 5-6 Tardies per class per term: An administrator will contact the student and both parents/guardians and the student will be assigned 1/2 hour of **Friday/Saturday Detention** per tardy. ~~At the end of the quarter, if all assigned detention hours are not made up, a \$10 fine will be charged for every ½ hour owed.~~
- 7-9 Tardies per class per term: Student will be assigned one hour of **Friday/Saturday Detention**, per tardy. ~~At the end of the quarter, if all assigned detention hours are not made up, a \$20 fine will be charged for every ½ hour owed.~~ Both parents/guardians must attend a school day with their student and/or meet with the Director to formulate an action plan to improve student attendance.
- 10+ Tardies per class per term: Student is considered truant and the truancy policy will apply.
- ~~Fines are calculated at the end of the quarter for any hours not served and will be entered into Powerschool.~~

Vanguard Academy

Policy Handbook

Page 2 of 2

Friday/Saturday Detention: Students and Parent/guardian will be sent out a notice if the student owes any detention time. The first notice will let them know the amount of hours owed. The second notice will include time, place, and duration of detention that the student is assigned.

~~Failure to attend Detention for all assigned hours by the end of the quarter, will result in a \$10 fine for every ½ hour that is owed.~~

Governing Board Approval: 10/22/2020

Pending Board Approval: