

School Improvement Goals for 2026-27

The following goals were derived from previously collected data, current understandings, and in relation to our Long-Term Targets for School Refinement.

K-8	High School
<p>Goal: Our goal is to significantly improve student thinking in math, reading, and writing (Depth of Knowledge levels 3 & 4) and to be able to evaluate progress with solid Depth of Knowledge Levels 1 & 2 and Levels 3 & 4 assessments.</p> <p>Step #1. Identify and document key Depth of Knowledge (DOK) 3 & 4 targets in LA and Math in K-5 and in each subject area in 6-8.</p> <p>Step #2. Identify and document key DOK Levels 1 & 2 targets that <i>support</i> the Level 3 & 4 targets listed above.</p> <p>Step #3. Identify (or develop) and administer solid assessments for the Levels 1 to 4 targets identified in Steps 1 & 2.</p> <p>Step #4. Develop and follow a plan to analyze assessment results and use them to refine curriculum and instruction this year.</p>	<p>Goal Overview. Continue to improve assessment practices that verify the effectiveness of curriculum and instruction with respect to student learning.</p> <p>Goal #1. Basic Knowledge and Skill (BKS). All teachers will improve basic tools of learning by:</p> <ol style="list-style-type: none"> Identifying/documenting BKS for key subjects they teach. Identifying/creating assessments for the identified BKS content in each of their subjects. Developing and implementing a plan for evaluating assessment results in terms of improving student and class progress. <p>Goal #2. Strengthen Intensive Development. All teachers will develop improved deep dive education experiences by:</p> <ol style="list-style-type: none"> Selecting a topic that lends itself to a two-week educational deep dive. Developing rigorous and inquiry-based guiding questions that will be explored during the course as measured by a provided rubric. Crafting rigorous and relevant learning targets as measured by a provided rubric. Developing written curriculum and instruction that is specifically developed for a two-week deep dive course as evidence by utilizing provided development tools.
<p>Progress on Goal/s:</p>	<p>Progress on Goal/s:</p>
<p>Progress on Goal/s:</p>	<p>Progress on Goal/s:</p>

School Improvement Goals for 2025-26

The following goals were derived from previously collected data, current understandings, and in relation to our Long-Term Targets for School Refinement.

K-8	High School
<p>Goal Overview. Improve assessment practices that verify the effectiveness of curriculum and instruction with respect to student learning.</p> <p>Goal #1. Basic Knowledge and Skill (BKS). All teachers will improve basic tools of learning by:</p> <ol style="list-style-type: none"> Identifying/documenting BKS for key subjects they teach. Identifying/creating common assessments for BKS content in each of their subjects. Developing and implementing a plan for evaluating results in terms of improving student and class progress. <p>Goal #2. Deep Dive, or Attention Focusing Topics. All teachers will foster inquiry in their classrooms by:</p> <ol style="list-style-type: none"> Identifying/documenting Deep Dive Topics (DDT) or Attention Focusing Topics (AFT) for key subjects they teach. Identifying/creating assessments for DDTs or AFTs in each of their subjects. Developing and implementing a plan for evaluating results in terms of improving student and class progress. 	<p>Goal Overview. Improve assessment practices that verify the effectiveness of curriculum and instruction with respect to student learning.</p> <p>Goal #1. Basic Knowledge and Skill (BKS). All teachers will improve basic tools of learning by:</p> <ol style="list-style-type: none"> Identifying/documenting BKS for key subjects they teach. Identifying/creating assessments for BKS content in each of their subjects. Developing and implementing a plan for evaluating results in terms of improving student and class progress. <p>Goal #2. Deep Dive or Attention Focusing Topics. All teachers will foster inquiry in their classrooms by:</p> <ol style="list-style-type: none"> Identifying/documenting Deep Dive Topics (DDT) or Attention Focusing Topics (AFT) for key subjects they teach. Identifying/creating assessments for DDTs or AFTs in each of their subjects. Developing and implementing a plan for evaluating results in terms of improving student and class progress.
<p>Goal Progress:</p>	<p>Goal Progress:</p>

School Improvement Goals for 2025-26

Goal #1. Basic Knowledge and Skill (BKS).

A. All teachers will improve basic tools of learning by:

- a. Identifying/documenting BKS for key subjects they teach.
 - i. All teachers identified key BKS during summer PD and then revised 2 months into the school year.
- b. Identifying/creating common assessments for BKS content in each of their subjects.
 - i. All teachers identified and/or created assessments
- c. Developing and implementing a plan for evaluating results in terms of improving student and class progress.
 - i. Plans have been developed but consistent implementation resulting in student improvement requires more time and practice

Goal #2. Deep Dive, or Attention Focusing Topics. All teachers will foster inquiry in their classrooms by:

- d. Identifying/documenting Deep Dive Topics (DDT) or Attention Focusing Topics (AFT) for key subjects they teach.
 - i. Teachers identified DDTs during summer PD.
- e. Identifying/creating assessments for DDTs or AFTs in each of their subjects.
 - i. Teachers created, received feedback, and revised assessments for DDTs twice this year. This area still needs work.
- f. Developing and implementing a plan for evaluating results in terms of improving student and class progress.
 - i. More work needs to be done in this area.

Goal #1. Basic Knowledge and Skill (BKS).

- a. Identifying/documenting BKS for key subjects they teach.
 - i. Science: Partially Accomplished. Identified 1 key BKS skill
 - ii. Social Studies: Partially Accomplished. 1 out of 3 teachers accomplished.
 - iii. English: Accomplished
 - iv. Math: Accomplished
- b. Identifying/creating assessments for BKS content in each of their subjects.
 - i. Science: Accomplished
 - ii. Social Studies: Partially Accomplished. 1 out of 3 teachers accomplished.
 - iii. English: Accomplished
 - iv. Math: Accomplished
- c. Developing and implementing a plan for evaluating results in terms of improving student and class progress.
 - i. Science: Not Yet
 - ii. Social Studies: Partially Accomplished. 1 out of 3 teachers accomplished.
 - iii. English: Not Yet
 - iv. Math: Not Yet

Goal #2. Deep Dive or Attention Focusing Topics.

- Not Accomplished. Too ambitious with the first robust goal. Explored and introduced. It is important to remember the purpose of Goal 1 is to allow us to accomplish deep dives more effectively.

School Improvement Goals for 2025-26

	<p>Too often “results” are left for the final project, COL, etc. While discussions have been had about “helping future you” with that end of unit/expedition/case study data, it has not been considered as helpful right now.</p>
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Fieldwork and Overnight Policy

Venture Academy provides compelling learning experiences both within the school walls and outside of them in the larger community and natural surroundings. The Board recognizes the value of direct research at relevant sites of interest, conferring with local experts, and visiting resource rich locations like museums, libraries, research institutions, operating businesses, farms, etc. Consequently, students at Venture participate regularly in fieldwork that may also involve overnight excursions.

In order to maintain the safety, welfare, and educational interests of students, teachers, and volunteers, the following policy shall apply.

Fieldwork Approval Procedure

All proposed fieldwork must be approved by the building principal in advance of any trips. Trip planners will follow guidelines established by administration and school policies that provide adequate advance notice to parents and students and sufficient time for review and preparation by administration and office staff.

Participation Requirements

Fieldwork excursions are intended to provide direct, specialized, and compelling educational experiences. Consequently, Venture Academy hopes to have all students participate. However, in situations where parents prefer not to have their child participate in overnight trips, such participation is not required and students will not be penalized for failure to attend. Under circumstances of non-participation, the school is not responsible for any missed experiences that students forgo for having elected not to attend.

Fieldwork Costs

1. The School must stay within the budget allocated for the experience.
2. Students will be given enough time to know costs, and will be required to make a reasonable effort to provide for needs through individual, outside of school fund-raising, borrowing of equipment, etc.
3. Fieldwork costs are subject to fee waivers.

Parental Consent and Release of Liability

1. For each fieldwork excursion, information must be sent home to parents/guardians describing the date, time, location, and purpose of the trip.
2. A consent and release of liability form must be completed and returned to the school with the parent's signature or electronic permission slip prior to departure.
3. For all trips, parents and students shall abide by any safety rules of the trip, school rules of conduct, and will be given consequences if rules are broken.
 - a. Fieldwork is an extension of the school. Consequently, the school dress code policy and all rules related to the prohibition of alcohol, tobacco, drugs, and weapons with regard to both adults and students apply in all aspects of the trip including night-time,

Fieldwork and Overnight Policy

while in transport, and at all fieldwork locations. It is expected that the staff members leading the fieldwork enforce these rules.

b. Parents will be required to pick up and transport their child home from a trip at any time during the trip should the need arise due to illness or unacceptable misbehavior.

Basic Fieldwork Safety

1. The safety of both students and chaperones will be the top consideration in planning all fieldwork experiences. School safety protocols for fieldwork shall be adhered to, including, but not limited to:

- criminal records background checks for volunteers;
- frequent “roll calls” and other means of ensuring attendance;
- clear supervision responsibilities for volunteers and staff;
- special medical consideration for designated students;
- communication methods and procedures both within the excursion group and with the school, including procedures and guidelines to be followed in the event of an emergency.
- No one-on-one grouping of adults to students. If, for instance, a private conference is needed, this must be done in view of other adults and students unless it is a parent-child relationship.

2. Prior to fieldwork, students and chaperones will receive training in their respective responsibilities and in the basic safety considerations appropriate to the nature of the fieldwork. With respect to overnight trips, chaperones are required to acknowledge and sign a compliance form. There shall be strict enforcement of the rules.

Adventure Education Coordinator and all Fieldwork Staff

The adventure education coordinator and all fieldwork staff are responsible for implementing and following all safety and procedural requirements outlined by school administration and governing policies.

Transportation

1. When students leave campus for any school-sponsored activity not within walking distance, the preferred mode of transportation is a school bus.
2. When acquiring bus services is not possible or practical, volunteers may transport students in their own vehicles. All volunteer drivers are subject to the requirements of the volunteer policy including criminal records background checks.
3. All Volunteer drivers will complete the State Risk Management Online Driving Test prior to driving on any fieldwork for a school year.
4. Volunteer drivers shall submit their current driver’s license and proof of insurance to be photocopied and kept on file in a secure location at the school.
5. If teachers serve as drivers to transport students on fieldwork, there will be two adults present whenever possible. If there is only one staff member, they cannot drive fewer than three students.
6. Volunteer drivers must have at least two students assigned to each car. They may transport one if it is only their own child.

Fieldwork and Overnight Policy

Supervision Ratios

Maintaining prescribed student to adult ratios serves a very important role in fieldwork. The role of chaperone is to assist teachers in keeping students safe, following rules, and facilitating participation as directed by teachers. Venture reserves the right to choose both who will serve as chaperones and the number. In determining ratios, more chaperones is not necessarily better.

Day Ratios

A student to adult ratio will be maintained of no more than 8:1 for K-8 trips and 12:1 for 9-12 trips. Exceptions to the student/adult ratio may only be granted or required by administration on a case-by-base basis.

Overnight Fieldwork

Student to Chaperone ratios are as follows (exceptions to the student/adult ratio may only be granted or required by administration on a case-by-case basis:

6-8 POD

-8:1 ratio (in order to meet sleeping requirements, a lower ratio may be required at night to meet sleeping arrangement requirements)

High School

-10:1 ratio (in order to meet sleeping requirements, a lower ratio may be required at night to meet sleeping arrangement requirements)

Sleeping Arrangements

Gender specific camps/sleeping areas shall be clearly separated from one another. Care will be given by staff to assign or change sleeping arrangements to ensure the safety of all students.

In line with policy descriptions below, administration shall create specific guidelines that mitigate potential risks; keep students, teachers, and chaperones safe; and allow for appropriate fieldworks to take place. Teachers planning overnight fieldworks must consult with their principal and obtain and satisfactorily complete the assigned guidelines prior to announcing all trips.

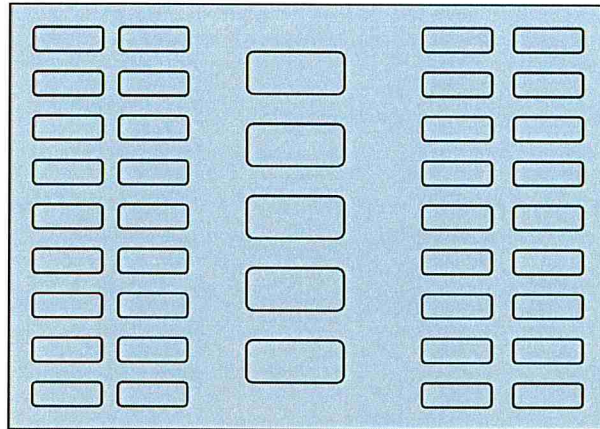
Students who have a preferred gender must consult with the principal about options.

Large, single-room lodging (this is the school preferred option for all overnight trips):

- A. The room will be clearly divided into a male and female-separated student sleeping areas and adult sleeping areas that maintain at least 5 feet between adult and any student.

Fieldwork and Overnight Policy

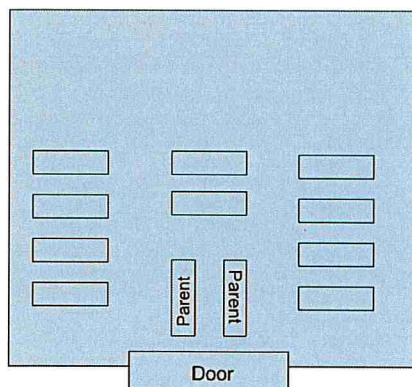
- B. Appropriate measures will be taken to maintain individual privacy when needed (individual washroom time, only one person is allowed in any washroom at any given time).



Tent Lodging

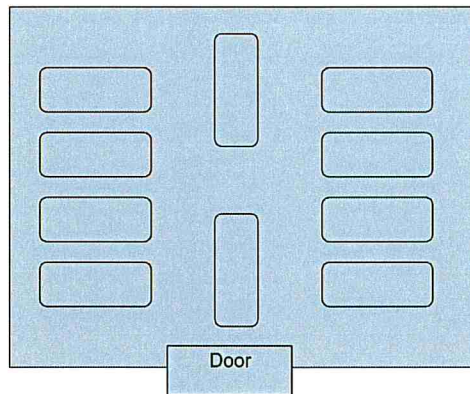
To maintain the safety and well-being of all involved, all tent lodging plans aim to meet the highest preference level possible for the given event. The configurations in the images below are based on principles of safety for the purpose of guidance, but are not the only configurations that meet the safety principles.

1st Preference--Very Large one-room Tent (at least able to accommodate 10 people) : Two or more adult chaperones/teacher(s) share a large tent with students. The sleeping arrangements for the adults and students must be separated by three feet or a physical barrier (includes adult's child) and adults must be able to monitor both the activity within the tent and the activity entering and leaving the tent at all times.

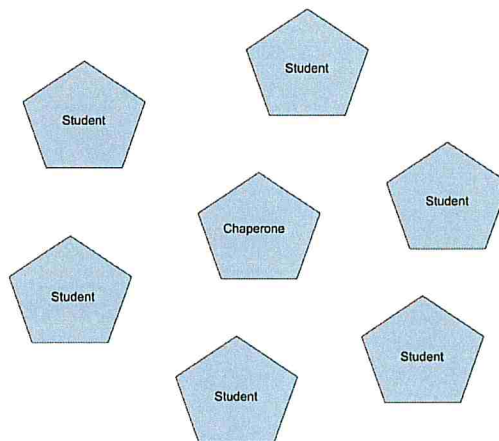


Fieldwork and Overnight Policy

Medium-sized tents (6-9 person) should only be used when necessary after fully utilizing the Very Large one-room Tents. Note: doing so will increase the number of chaperones needed because there *must* be two adults in each tent.



Not preferred, but necessary for the situation (e.g., backpacking). Small tents (1-6) arranged in close proximity to one another and to assigned chaperones. In this case, chaperones do not sleep in tents with students. This option must be arranged in consultation with the principal *and* prior to announcing trips. Special focus on groupings/couplings is given to assure safety of all. As part of announcing said trip, parents must be notified that it requires sleeping arrangements of fewer than three per tent.



Hotel/motel/large house lodging are not preferred, but are allowed where necessary. All reasonable measures must be taken to minimize the risks associated with these venues

Fieldwork and Overnight Policy

(e.g., such as access to inappropriate media or lack of supervision). Other preferred options such as Large Single Room must be explored prior to using this option. These options must be arranged in consultation with the principal *and* prior to announcing trips. A minimum of three students must be in each room.

Maximum Trip Overnight Thresholds

High School students (9th-12th) have a five day maximum trip allowance, however, care will be taken to reflect the Venture Values including respect for family time in planning and carrying out trips, as well as the impact on other classes that are missed. All overnight trips that span a weekend must be approved by the building principal.

Middle School students (6th-8th) may have a maximum of four (4) overnight trips (camping or otherwise) with no single trip consisting of more than five (5) consecutive nights (Mon.-Sat.) and the total number of nights for all trips in a given year shall not exceed twelve (12).

Upper Elementary (3rd-5th) students do not have overnight trips as a general rule with the exception of the 5th grade Passage overnighter. If there is a rare, clear, and compelling educational opportunity which cannot be had by other means, one (1) overnight trip per year may be proposed by the teachers. Though single night trips are preferred, the total number of nights for a single trip shall not exceed two (2).

Lower Elementary (K-2nd) students may have day trips only.



PROPOSAL TO PROVIDE AUDIT SERVICES

VENTURE ACADEMY

Prepared by:
M. Paul Winward, CPA



www.squire.com | 801.225.6900 | Offices in Utah, Arizona, and Nevada

VENTURE ACADEMY
Pricing Proposal for Audit and Related Services
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April 16, 2026

Board of Directors
Venture Academy

This fee proposal submitted by Squire & Company, PC is in response to a request to provide a fee proposal for audit and related services for Venture Academy. Our fee proposal is enclosed.

Contact information for the firm is as follows:

Address:	1329 South 800 East Orem, Utah 84097-7700
Telephone:	(801) 494-6031 Fax: (801) 228-2130
Your contact:	M. Paul Winward, CPA
E-mail:	paulw@squire.com

As you read the proposal please keep in mind that we are available to assist the school beyond the audit. We have been a consistent resource for charter schools since the first charter schools opened to students in 1999. Many schools have benefitted from our charter school training and presentations at UAPCS conferences.

Our current experience with over 30 Utah charter schools and 23 Utah school districts, our experience with QuickBooks accounting system, and our experience with Red Apple Financial allow us to give the school the outstanding, professional service needed to comply with accounting, auditing and reporting standards, and to act as a valued resource.

Squire has completed 843 charter school audits and 404 school district audits to date. We have consistently provided audit and related services to charter schools throughout Utah and have been able to submit our reports by the established deadlines.

Our goal is to do more than our clients expect. We trust this proposal meets your expectations. We know we can provide a quality product while giving Venture Academy the personal and professional attention it seeks. Please call for additional information.

Respectfully,

A handwritten signature in black ink that reads "Squire & Company, PC".

Squire & Company

PROPOSAL TO PROVIDE AUDIT SERVICES

A. Introduction to Squire & Company, PC

Since 1973, Squire & Company, PC, a firm of certified public accountants with locations in Utah, Arizona, and Nevada, has provided a full range of professional services in auditing, accounting, and taxes, as well as information technology and management advisory services for a variety of industries and entities throughout the United States of America and internationally. We perform over 500 audits annually, including over 200 audits performed for nonprofit organizations, Utah school districts and charter schools.

Personnel consist of 98 certified public accountants. Our current professional and support staff is summarized as follows:

	Total Personnel
Partners	38
Directors and managers	40
Professional accountants	125
Interns and seasonal	20
Operations and administrators	75
Total personnel	<u>298</u>

All of the certified public accountants at Squire are currently licensed to practice in the State of Utah. We certify that neither our firm nor its principals are presently debarred, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this engagement by any governmental department or agency.

In relation to the School, our firm meets the independence requirements of the American Institute of Certified Public Accountants.

Squire had provided auditing and related services for school districts since the firm began in 1973. Squire currently provides auditing and related services to 32 Utah charter schools and 23 Utah school districts.

Squire was also one of the first accounting firms in Utah to perform audit and related services for charter schools when they opened in 1999. Since that time, Squire has continued to provide services to charter schools and has been selected by many charter schools to perform audit and related services.

We are freely accessible to School personnel throughout the year and will be able to respond quickly to requests.

Address:
1329 South 800 East
Orem, UT 84097

Telephone:
(801) 225-6900

Facsimile:
(801) 228-2118

Your contacts:

M. Paul Winward, CPA
paulw@squire.com
(801) 494-6031

David R Brown, CPA
daveb@squire.com
(801) 494-6029

Kirsten LaKose
(Administrative Assistant)
kirstenl@squire.com



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Charter School Resource

Squire is committed to being a resource to charter schools. Squire identified a need for training charter school accountants and hosted training from 2007 to 2016 focused on charter school accounting issues.

Our charter school training is indicative of the time and effort spent by Squire to stay informed of charter school accounting issues and to provide charter schools with timely, relevant information necessary to comply with new state rules and regulations and to provide better information on which to base decisions. Much of knowledge is based on the extensive work Squire performs for Utah charter schools and school districts, inquiries received throughout the year, and our interaction with the Utah State Office of Education.

Squire Awards

Squire has been Utah's trusted accounting partner for over 50 years. We work hard to develop relationships with our clients – and that trust leads to success. We're consistently named one of the top companies to work for in Utah, as well as an outstanding provider of tax, audit, and advisory services.



PROPOSAL TO PROVIDE AUDIT SERVICES

B. Project Team

The professionals directly assigned to work on this engagement include the following:

M. Paul Winward, CPA – Engagement Partner



Paul joined the firm in 1996 shortly before receiving a master of accountancy degree from Brigham Young University in December 1996. Paul has twenty-six years of auditing experience working in public accounting at Squire. Paul serves as the engagement partner for many of the firm's charter school audits. Paul has been actively involved in teaching charter school board members and accounting personnel through Squire's charter school training and Utah Association of Public Charter Schools conferences. His nonprofit experience also includes working with membership societies, community health centers, school district foundations; among other organizations organized to provide various services to the community.

David R Brown, CPA – Engagement Quality Control Audit Partner



Dave received a master of accountancy degree from Utah State University in December 1993; he also has an associate's degree from Snow College in computer information systems. He has twenty-five years experience working in public accounting at Squire as well as four years experience as a controller for a multi-state engineering firm. Dave serves as engagement partner for several school districts and charter school audits. Dave understands accounting systems and accounting functions and assists clients in designing and implementing adequate internal controls.

Other Professional and Support Staff

Additional Squire staff who have experience with charter schools and who may be assigned to perform audit and related services for the charter school are as follows:

Michael Bullock, CPA	Thomas Hezseltine, CPA	Devan Bartholomew, CPA
Trae Johansson, CPA	Ross Barton, CPA	Mike Mortensen, CPA
Angel Paredes, CPA	Tanner Robertson	Nick Broadhead
Zach Dodds	David Farrier	Abby Crockett

Our firm experiences low turnover and the partner and staff assigned to work on the audit would likely remain constant unless personnel changes were requested by the school.

We do not plan to use the services of other audit firms or specialists in the course of the audit.

PROPOSAL TO PROVIDE AUDIT SERVICES

Our firm issues about 100 audit reports annually under the provisions of *Government Auditing Standards* and 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Squire & Company, PC has not been the object of any disciplinary action during its existence. No firm employee has had a complaint against them by the state board of accountancy or any other regulatory authority. Our peer review report is included as Appendix V and can be accessed at <http://peerreview.aicpaservices.org/publicfile/default.asp>.

C. Qualifications and Knowledge

In relation to charter schools, our firm meets the independence requirements of the American Institute of Certified Public Accountants.

Our auditors responsible for planning, directing, conducting, or reporting on nonprofit engagements have completed annually over 40 hours of continuing education and training with at least 12 of those hours in subjects directly related to the nonprofit environment and to nonprofit accounting and auditing.

Squire & Company, PC has an appropriate internal control system in place and participates in an external quality control review program. Our established internal quality control system provides reasonable assurance that we have established, and are following, adequate audit policies and procedures and have adopted, and are following, applicable audit standards. Also, every three years, we undergo an external quality control review that determines that our internal quality control system is in place and operating effectively and established policies and procedures and applicable accounting standards are being followed in our audit work.

The firm is a member of the AICPA's Center for Audit Quality and Government Audit Quality Center. The firm subscribes to the *AICPA Audit & Accounting Guide -Not-for-Profit Entities*, *AICPA Not-for-Profit Entities Illustrative Financial Statements*, *AICPA Not-for-Profit Entities: Best Practices in Presentation and Disclosure*, and to the monthly newsletter *PPC Nonprofit Update*. These subscriptions supplement our extensive audit and accounting library.

We are familiar with auditing computer-based accounting systems. We have experience auditing charter schools using QuickBooks. We are freely accessible to the School's personnel and will be able to respond quickly to requests.

We are very familiar with the GASB financial reporting standards and have assisted our clients with the preparation of their financial statements in accordance with those standards. We are available to assist the School's personnel in implementing the new requirements and the preparation of the financial statements.

D. Audit Approach

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

We will also audit the compliance of Venture Academy with compliance requirements applicable to the school described in the *State Compliance Audit Guide*.

PROPOSAL TO PROVIDE AUDIT SERVICES

Should Venture Academy expend more than \$1,000,000 of federal funds, our audit (for an additional fee) will also be conducted in accordance with the Single Audit Act and the provisions of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and will include test of the accounting records, a determination of major federal programs in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express an opinion and to render the required reports. The audit report would include the required supplementary schedule of expenditures of federal awards. We will also prepare the Data Collection Form that summarizes our audit findings. The Data Collection Form will be submitted online as required by the Federal Audit Clearinghouse.

As required by auditing standards, we will obtain an understanding of the design of the relevant controls and whether they have been placed in operation, and we will assess control risk. We will also perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal and state award program, when applicable.

We will work closely with Venture Academy's administration, as their schedules permit, in planning and conducting the audit. We will also work with Venture Academy's Board to identify specific areas to emphasize in order to obtain the desired level of audit coverage in those areas.

We may prepare a letter to management that will include our findings and recommendations relative to internal control and compliance with applicable laws and regulations and the provisions of contracts and grant agreements, as applicable, and adherence to generally accepted accounting principles. The management letter should include the written responses from the school for each recommendation.

We plan to discuss any accounting issues with management as they arise and to meet with the board or a board committee to present our audit and any findings related to the audit.

A calendar of anticipated dates for completing the various services is provided in Appendix IV. Squire plans to meet these dates and submit all reports by their due dates.

E. Public School Audit Experience

Appendix I provides a list of the charter schools Squire currently serves and those Squire has served in the past. Appendix II provides a list of the school districts Squire currently serves.

Squire has successfully completed a total of 843 charter school audits and over 404 school district audits. The amount of work performed for charter schools and school districts provides Squire with the unique ability to perform audit and related services in an efficient, cost-effective manner. This results in substantial costs savings when Squire provides these services to any charter school because of our experience with the accounting and compliance issues encountered by charter schools.

The following charter schools, similar in size to Venture Academy, are provided as references:

Charter School	Contact	Phone	Email	October 2025 Enrollment Count
Beehive Science & Technology Academy	Hanifi Oguz	801-576-0070	hanifi.oguz@beehiveacademy.org	893
Franklin Discovery Academy	Jenn Price	801-785-6500	jenn.price@franklindiscovery.org	791
Renaissance Academy	Mark Ursic	801-768-4202	mursic@renacademy.org	760

PROPOSAL TO PROVIDE AUDIT SERVICES

What Squire Clients Are Saying



“Squire has conducted financial audits for the Utah Local Governments Trust and many Trust members for years. We value Squire’s expertise, transparency, and professionalism.”

– Steven A. Hansen
Utah Local Governments Trust



“Squire & Company has been our auditor for over 20 years. We have found their service to be timely, accurate and extremely helpful in keeping us current with GASB standards. Most importantly however, their professionalism in their interactions with us and our employees has been exceptional. They have truly added value to our organization far beyond an audit opinion. “

– Tim Leffel
Davis School District



“Because governmental accounting is so specialized, it is critical that an auditor not only understands, but is fluent in the technical accounting concepts and issues surrounding governments. Squire has that expertise and the amount of partner time and attention they provide is unrivaled. Our accounting has improved tremendously from their recommendations over the years and we have benefited greatly from their experience and expertise. Squire’s knowledge of governmental accounting and auditing is unmatched in the local audit community.”

– Shanell Beecher
Salt Lake County

PROPOSAL TO PROVIDE AUDIT SERVICES

F. Fees

Squire is committed to providing quality, timely service at a good value to charter schools. The knowledge and experience Squire has gained from performing audit services for many years allows us to complete these services more efficiently and cost-effectively without sacrificing quality of service or timeliness of report submission.

Squire has also worked with Venture Academy in the past and we are familiar with your systems and procedures.

Appendix III provides the proposed fee range (based on Venture Academy's October 1, 2025 enrollment) for the year ending June 30, 2026.

Squire fees identified in this proposal will change for anticipated increases in the cost of living and any changes in the enrollment of the school in subsequent years.

Additional services and consultation beyond the normal scope of a financial audit are available upon your approval at our standard rates, averaging \$275 per hour. Examples of such services are implementation of new accounting standards, payroll assistance, pension plan administration and assistance, and other accounting issues.

G. Additional Information

Non-discrimination Clause

We affirm that Squire & Company, PC does not discriminate against any individual because of race, religion, sex, color, sexual orientation, gender identity, age, disability, or national origin, and that these shall not be a factor in consideration for employment, selection for training, promotion, transfer, recruitment, rates of pay, or other forms of compensation, demotion, or separation.

Conflict of Interest

We affirm that none of our officers, employees, or immediate family members of officers and employees is or has been an elected official, employee, board member, or commission member of the School or its affiliates. We have not provided any compensation in any form, whether directly or indirectly, to an elected official, board member, or commission member of the School or its affiliates.

Professional Liability and Workers Compensation Insurance Coverage

We certify that we have, and will continue to obtain, adequate professional liability and workers compensation insurance coverage.

Record Retention

We will retain copies of all audit working papers, audit programs, time control records, and reports for a period of at least six years after completion of related services and such records are available for inspection by the School and oversight agencies, as requested.

PROPOSAL TO PROVIDE AUDIT SERVICES

Debarment

We certify that neither our firm nor its principals are presently debarred, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this contract by any governmental department or agency.

Other Services

The School will have access to all the professionals and the resource library at Squire. In addition, we stand ready to assist the School in implementing new accounting and regulatory standards as they become effective.

Our Commitment

Our goal is to do a little more than our clients expect. We trust this proposal meets your expectations. We know we can provide a quality product while giving the School the personal and professional attention it seeks.

APPENDIX I

Utah Charter Schools Audited by Squire

Charter School	Contact	Phone	Years as Auditor	October 2025 Enrollment Count
Beehive Science & Technology Academy	Hanifi Oguz	801-576-0070	20	893
Canyon Rim Academy	Dave Garrett	801-474-2066	17	514
Channing Hall	Jacki Stout	801-572-2709	19	612
City Academy	Ryan Marchant	801-596-8489	26	130
Dual Immersion Academy	Angela Fanjul	801-972-1425	18	415
East Hollywood High School	Ryan Marchant	801-886-8181	21	331
Fast Forward Charter High School	Ryan Marchant	435-713-4255	21	491
Franklin Discovery Academy	Jenn Price	801-785-6500	9	791
GreenWood Charter School	Tracey Nelson	801-590-2972	5	360
Intech Collegiate High School	Jason Stanger	435-753-7377	13	194
John Hancock Charter School	Craig Frank	801-796-5646	9	1,089
Karl G. Maeser Academy	Steve Whitehouse	801-235-9000	18	672
Leadership Academy of Utah	John Tripp	800-200-6869	8	526
Lincoln Academy	Jake Hunt	801-756-2039	20	909
Monticello Academy	Dane Roberts	801-417-8040	19	1,166
Odyssey Charter School	Russell Schellhaus	801-492-8105	20	455
Ranches Academy	Stephanie Colson	801-789-4000	20	361
Real Salt Lake Academy High School	Sam Gibbs	385-474-9052	8	398
Renaissance Academy	Mark Ursic	801-768-4202	19	760
Ronald Reagan Academy	Justin Riggs	801-489-7828	19	675
Salt Lake Arts Academy	Deborah Candler	801-531-1173	23	409
Salt Lake Center for Science Education	Alan Kearsley	801-578-8334	17	346
Salt Lake City Open Classroom	Alan Kearsley	801-578-8334	18	270
Spectrum Academy	Courtney England	801-936-0318	19	1,572
Timpanogos Academy	Errol Porter	801-785-4979	24	489
Treeside Charter School	Rachel Brunson	385-309-1668	8	364
Utah Arts Academy	Kent Brown	435-414-4535	1	364
Utah County Academy of Sciences	Tara Merryweather	801-863-2222	21	463
Utah International Charter School	Usha Narra	385-290-1306	12	190
Utah Military Academy	Bill Orris	801-689-3013	2	1,163
Vanguard Academy	Jackie Kingston	801-327-8724	10	661
Vista at Entrada, School of Performing Arts and Technology	Troy Bradshaw	435-673-4110	16	1,088
Charter schools served by Squire in the past:				
Academy of Math Engineering and Science	Providence Hall			
American Leadership Academy	Rockwell Charter High School			
Bear River Charter School	Salt Lake School for the Performing Arts			
C.S. Lewis Academy	Soldier Hollow Charter School			
DaVinci Academy of Science and the Arts	St. George Academy			
Entheos Academy	Summit Academy			
Esperanza Elementary	Thomas Edison Charter School			
Freedom Academy	Utah Charter Academies			
Gateway Academy	Utah Virtual Academy			
George Washington Academy	Valley Academy			
Good Foundations Academy	Venture Academy			
Itineris Early College High School	Voyage Academy			
Lakeview Academy Charter School	Walden School of Liberal Arts			
Legacy Preparatory Academy	Wasatch Waldorf Charter School			
Mana Academy	Alianza Academy ^			
Merit Preparatory Academy	Athlos Academy ^			
Moab Community School	American International School of Utah ^			
Mountainville Academy	Aristotle Academy ^			
Navigator Pointe Academy	Dream Charter School ^			
Noah Webster Academy	Liberty Academy ^			
Northern Utah Academy of Math Engineering and Science	Park City School District Learning Center ^			
Ogden Preparatory Academy	Pioneer High School for the Performing Arts ^			
Paradigm High School	Success Charter School (Granite School District) ^			
Promontory School of Expeditionary Learning	Summit Academy High School ^			
	Utah Deaf Education and Literacy (Jean Massieu School) ^			

^ Ceased operations - Squire performed work while operating

APPENDIX II

Utah School Districts Audited by Squire

School District	Contact	Phone	Years of Service	October 2025 Enrollment Count
Alpine School District	Robert Boyer	801-756-8400	10+	84,215
Beaver County School District	Todd Burke	435-438-2291	3	1,452
Box Elder School District	Neil Stevens	435-734-4800	5	12,087
Canyons School District	Leon Wilcox	801-501-1037	10+	31,499
Daggett School District	Bruce Northcott	435-784-3174	9	140
Davis School District	Tim Leffel	801-402-5234	10+	67,466
Garfield County School District	Lane Mecham	435-676-8821	10+	1,319
Grand County School District	Matthew Keyes	435-259-3483	10+	1,376
Granite School District	Chris Lewis	801-646-4200	10+	54,467
Jordan School District	Daniel Ellis	801-567-8388	10+	55,820
Juab School District	Darin Clark	435-623-1940	10+	2,654
Kane County School District	Cary Reese	435-644-2555	8	1,386
Logan City School District	Jeff Barben	435-755-2300	6	5,075
Murray City School District	Richard Reese	801-264-7415	10+	5,404
Park City School District	Randy Upton	435-645-5600	10+	4,049
Provo City School District	Devyn Dayley	801-374-4800	1	13,010
Salt Lake City School District	Alan Kearsley	801-578-8307	10+	17,649
Sevier School District	Chad Lloyd	435-896-8214	10+	4,272
South Summit School District	Adam Robinson	435-783-4301	3	1,516
Tooele County School District	Lark Reynolds	435-833-1900	10+	15,737
Uintah School District	Troy Timothy	435-781-3100	3	6,350
Wayne County School District	Seth Taft	435-425-3813	10	406
Weber School District	Brock Mitchell	801-476-7800	10+	30,968

Annual services provided for school districts and charter schools include:

- Audit of basic financial statements
- Audit of federal programs as required by the Single Audit Act
- Audit of state programs as required by the *State of Utah Legal Compliance Audit Guide*
- Assistance with preparation of Annual Comprehensive Financial Report or basic financial statements
- Visits to individual schools and programs annually
- Preparation of Data Collection Form
- Preparation of IRS Form 990 and related tax consultation
- Assistance with and/or preparation of state Annual Financial Report (AFR) and Annual Program Report (APR)
- Assistance with implementation of new accounting and reporting standards

APPENDIX III
Proposed Fees for Audit and Related Services
Based on October 2025 Fall Enrollment Student Count (784 students)
Year Ending June 30, 2026

Financial Audit:	\$	16,950
Audit of financial statements		
Assistance with preparation of financial report		
Federal Compliance Audit:		
One federal major program *		4,500
State Compliance Audit:		2,150
State programs and general compliance areas		
Related Services:		
Preparation of IRS Form 990		<u>1,400</u>
Grand Total	\$	<u><u>25,000</u></u>

* each additional federal major program will have a fee of \$2,500

APPENDIX IV
Proposed Audit Calendar
Year Ending June 30, 2026

Anticipated
Date

Tests of controls and compliance:

State compliance tests July - Aug. 2026
Major federal programs for Single Audit

Fieldwork:

Audit year-end accounts and balances July - Aug. 2026
Review results of audit with the school management Oct. 2026

Reporting:

Assist with drafting of financial statements and related reports (due November 30, 2026) Oct. 2026

Deliver reports to Board: Nov. 2026
Audit opinion on financial statements
State Compliance Audit
Single Audit

Prepare Data Collection Form Nov. 2026

Prepare IRS Form 990 Dec. 2026

Financial Summary

as of: March 31, 2026



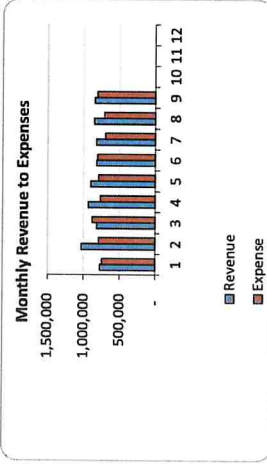
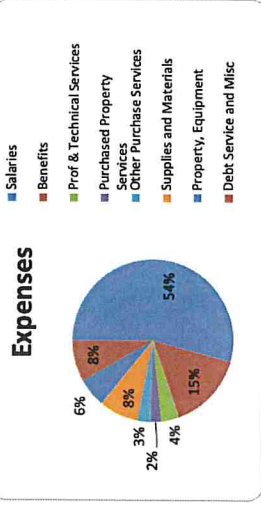
75.0% through the Year

BUDGET REPORT

	Year-to Date Actuals	Approved Budget	Forecast	% of Forecast
Enrollment Revenue	784	804	784	
1000 Local	\$ 393,842	\$ 368,540	\$ 770,851	51%
3000 State	\$ 7,341,638	\$ 9,750,115	\$ 9,881,576	74%
4000 Federal	\$ 133,482	\$ 423,822	\$ 423,822	31%
Total Revenue	\$ 7,868,962	\$ 10,542,477	\$ 11,076,249	71%
Expenses				
100 Salaries	\$ 3,843,898	\$ 5,291,216	\$ 5,307,216	72%
200 Benefits	\$ 1,166,143	\$ 1,474,632	\$ 1,519,632	77%
300 Prof & Technical Services	\$ 246,692	\$ 344,463	\$ 344,463	72%
400 Purchased Property Services	\$ 111,834	\$ 223,800	\$ 223,800	50%
500 Other Purchase Services	\$ 170,239	\$ 192,446	\$ 250,342	68%
600 Supplies and Materials	\$ 528,016	\$ 718,443	\$ 767,424	69%
700 Property, Equipment	\$ 443,733	\$ 290,000	\$ 574,377	77%
800 Debt Service and Misc	\$ 611,560	\$ 814,666	\$ 816,959	75%
Total Expenses	\$ 7,122,055	\$ 9,349,666	\$ 9,804,213	73%
Net Income from Operations	\$ 746,907	\$ 1,192,811	\$ 1,272,036	59%

Operating Margin 9.5% 11.3% 11.5%

EXPENSES

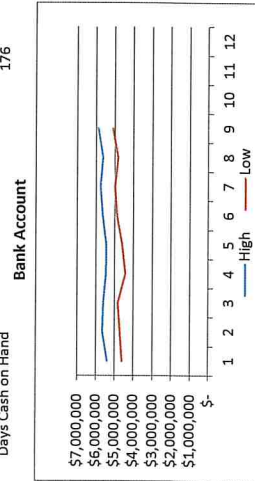


RATIOS

	Actual	Goal
Operating Margin	11.5%	>4%
Debt Serv Coverage	4.71	> 1.30
Days Cash on Hand	176	100-110
Building Payment %	7%	< 20%

CASH

Ending Cash Balance - General Fund	\$ 4,725,473
Capital Projects Fund	\$ 1,167,779
Days Cash on Hand	176

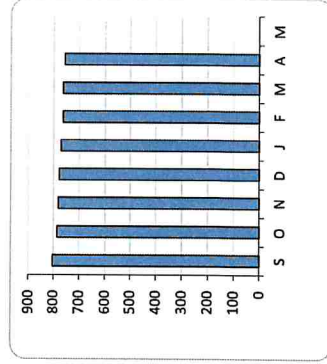


RESERVES

Previous Reserve Balance	\$ 5,525,445	Forecast	\$ 5,525,445
Reserves Added this Year	\$ 746,907		\$ 1,272,036
CapEx rolling reserve	\$ (1,167,779)		\$ (1,167,779)
2 new RTU's HS Roof	\$ (46,089)		\$ (46,089)
New Reserve Balance	\$ 5,058,484		\$ 5,583,613

ENROLLMENT

	S	O	N	D	J	F	M	A	M
K	47	45	44	44	43	44	44	44	44
1	49	48	48	48	46	46	46	46	45
2	45	43	43	43	42	42	42	42	42
3	45	44	44	44	44	44	44	44	44
4	46	46	45	45	45	45	45	45	45
5	48	45	45	45	45	45	45	45	45
6	54	53	53	53	53	52	52	51	51
7	63	61	61	61	60	60	60	59	59
8	62	62	61	61	61	58	58	55	55
9	94	92	92	90	90	89	89	88	88
10	91	87	85	85	85	85	85	85	85
11	85	87	87	85	84	83	83	83	83
12	75	73	73	73	72	70	70	70	70
Total	804	786	781	777	770	763	763	756	756
Change	-18	-5	-4	-7	-7	0	-7	0	-4



Budget Detail Report



Budget Report as of **March 31, 2026** % through the year **75.00%**

	(801 Students)	(784 Students)	(801 Students)		(784 Students)	
	FY25 Prior Yr Actuals	FY26 Current Actuals	FY26 Approved Budget	Changes	FY26 Working Budget	% of Forecast
Revenue						
1000 Local						
1510 Interest on Investments	\$ 209,121	\$ 141,597	\$ 210,000	\$ -	\$ 210,000	67.4%
1610 Lunch - Sales to Students	\$ 120,566	\$ 102,991	\$ 125,000	\$ -	\$ 125,000	82.4%
1720 Clothing Sales	\$ 345	\$ 106	\$ -	\$ 111	\$ 111	95.5%
1720 Yearbook K8	\$ 4,503	\$ 4,068	\$ 4,500	\$ -	\$ 4,500	90.4%
1720 Yearbook HS	\$ 932	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	100.0%
1741 VHS Registration & Class Fees	\$ 18,695	\$ 8,421	\$ 27,000	\$ -	\$ 27,000	31.2%
1741 Middle School Fees	\$ 2,040	\$ 1,250	\$ 2,040	\$ -	\$ 2,040	61.3%
1741 Beginning Camp K8	\$ 320	\$ 1,003	\$ -	\$ 1,003	\$ 1,003	100.0%
1741 Beginning Camp HS	\$ 980	\$ 1,402	\$ -	\$ 1,445	\$ 1,445	97.0%
1743 Curricular Activity Fees	\$ 3,790	\$ 3,618	\$ -	\$ 3,618	\$ 3,618	100.0%
1745 Graduation	\$ 2,643	\$ 595	\$ -	\$ 595	\$ 595	100.0%
1747 Extra-Curricular Activity Fees	\$ 47,104	\$ 38,814	\$ -	\$ 38,814	\$ 38,814	100.0%
1770 Fundraisers	\$ 2,090	\$ -	\$ -	\$ 266,591	\$ 266,591	0.0%
1780 Non-Waivable Charges	\$ 326	\$ 11,565	\$ -	\$ 11,565	\$ 11,565	100.0%
1920 Classroom/Expedition Donations K8	\$ 12,671	\$ 5,895	\$ -	\$ 5,895	\$ 5,895	100.0%
1920 Classroom/Expedition Donations HS	\$ 37,022	\$ 49,268	\$ -	\$ 49,268	\$ 49,268	100.0%
1920 Community Donations	\$ 1,679	\$ 5,121	\$ -	\$ 5,320	\$ 5,320	96.3%
1920 Parent Crew Income K8	\$ 2,973	\$ 1,123	\$ -	\$ 1,123	\$ 1,123	100.0%
1920 Parent Crew Income HS	\$ 360	\$ 852	\$ -	\$ 852	\$ 852	100.0%
1920 Library Donations / Fines	\$ 1,085	\$ 847	\$ -	\$ 847	\$ 847	100.0%
1930 Gain on Sale Assets	\$ 350	\$ -	\$ -	\$ -	\$ -	#DIV/0!
1940 Textbook (Sales and Rentals)	\$ 120	\$ -	\$ -	\$ -	\$ -	#DIV/0!
1990 Miscellaneous (Background, etc.) K8	\$ 206,133	\$ (288)	\$ -	\$ (330)	\$ (330)	87.3%
1990 Miscellaneous (Background, etc.) HS	\$ 258	\$ 656	\$ -	\$ 656	\$ 656	100.0%
1990 Miscellaneous	\$ -	\$ 13,938	\$ -	\$ -	\$ 13,938	100.0%
Total 1000:	\$ 676,106	\$ 393,842	\$ 368,540	\$ 402,311	\$ 770,851	51.1%
3000 State						
3010 Regular School Prgm K-12/Small HS	\$ 3,696,223	\$ 2,885,191	\$ 3,817,613	\$ 44,308	\$ 3,861,921	74.7%
3013 Foreign Exchange Students	\$ 4,494	\$ 3,506	\$ 4,494	\$ -	\$ 4,494	78.0%
3020 Professional Staff	\$ 243,371	\$ -	\$ -	\$ -	\$ -	#DIV/0!
3105 Special Education -- Add-On	\$ 813,900	\$ 699,308	\$ 989,079	\$ (68,002)	\$ 921,077	75.9%
3110 Special Education -- Self Contained	\$ 1,798	\$ 5,706	\$ 7,608	\$ -	\$ 7,608	75.0%
3120 Special Education -- Extended Year	\$ 2,259	\$ 1,694	\$ 2,259	\$ -	\$ 2,259	75.0%
3125 Special Education -- Impact Aid	\$ 16,544	\$ 14,216	\$ 18,954	\$ -	\$ 18,954	75.0%
3128 Special Education -- Extend Yr Stipend	\$ 3,220	\$ 805	\$ -	\$ 805	\$ 805	100.0%
3101 Class Size Reduction - K-8	\$ 187,851	\$ 146,346	\$ 197,843	\$ (3,285)	\$ 194,558	75.2%
3144 Enhancement for At-Risk	\$ 114,046	\$ 73,434	\$ 118,614	\$ (24,842)	\$ 93,772	78.3%
3205 CS Funding Base Program	\$ 92,115	\$ 67,850	\$ 98,359	\$ (8,199)	\$ 90,160	75.3%
3210 Flexible Allocation	\$ 2,212	\$ 247,720	\$ 333,999	\$ (4,467)	\$ 329,532	75.2%
3219 Charter School Local Replacement	\$ 2,656,917	\$ 2,140,520	\$ 2,906,028	\$ (61,676)	\$ 2,844,352	75.3%
3332 Enhancement for Acc Students AP	\$ 1,918	\$ 2,153	\$ 1,918	\$ 235	\$ 2,153	100.0%
3333 Concurrent Enrollment	\$ 2,210	\$ 4,289	\$ 2,210	\$ 2,079	\$ 4,289	100.0%
3451 Educator Professional Time	\$ 92,845	\$ 98,962	\$ 97,444	\$ 1,518	\$ 98,962	100.0%
3407 TSSP / SSHINE	\$ 43,516	\$ 22,574	\$ 30,099	\$ -	\$ 30,099	75.0%
3468 Teacher Materials and Supplies	\$ 14,453	\$ 15,100	\$ 14,453	\$ 647	\$ 15,100	100.0%
3476 Educator Salary Adjustment	\$ 522,295	\$ 467,826	\$ 599,609	\$ 24,159	\$ 623,768	75.0%
3520 School Land Trust Program	\$ 119,551	\$ 124,292	\$ 124,292	\$ -	\$ 124,292	100.0%
3654 Period Products / Safety Coordinator / EISP	\$ 3,000	\$ -	\$ -	\$ 200,000	\$ 200,000	0.0%
3870 School Lunch (Liquor Tax)/Summer EBT	\$ 76,197	\$ 39,913	\$ 65,000	\$ -	\$ 65,000	61.4%
3873 Suicide Prevention / Substance Prevention	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	100.0%
3800 Teacher & Student Success Act	\$ 233,325	\$ 204,562	\$ 272,750	\$ -	\$ 272,750	75.0%
3895 Title II School Leader	\$ 310	\$ -	\$ -	\$ -	\$ -	#DIV/0!
3815 School Fees Distribution	\$ -	\$ 27,282	\$ -	\$ 27,282	\$ 27,282	100.0%
3884 Summer EBT Reimbursement	\$ -	\$ 899	\$ -	\$ 899	\$ 899	100.0%
3844 Schl Based Ed Support Professional Stipends	\$ -	\$ 42,490	\$ 42,490	\$ -	\$ 42,490	100.0%
Total 3000:	\$ 8,949,570	\$ 7,341,638	\$ 9,750,115	\$ 131,461	\$ 9,881,576	74.3%
4000 Federal						
4522 IDEA Part-B Preschool	\$ 2,153	\$ -	\$ 2,153	\$ -	\$ 2,153	0.0%
4524 IDEA Part-B	\$ 131,897	\$ -	\$ 131,897	\$ -	\$ 131,897	0.0%
4230 Geer II	\$ 1,592	\$ -	\$ -	\$ -	\$ -	#DIV/0!
4571 National School Lunch Prgm / Food Coop	\$ 43,433	\$ 28,205	\$ 36,560	\$ -	\$ 36,560	77.1%
4572 Free & Reduced Reimbursement	\$ 123,321	\$ 82,098	\$ 120,000	\$ -	\$ 120,000	68.4%
4574 National School Breakfast	\$ 30,869	\$ 23,179	\$ 31,000	\$ -	\$ 31,000	74.8%
4579 Equipment Grant	\$ 18,116	\$ -	\$ -	\$ -	\$ -	#DIV/0!
4801 Title IA	\$ 74,758	\$ -	\$ 74,758	\$ -	\$ 74,758	0.0%
4860 Title IIA	\$ 10,007	\$ -	\$ 17,454	\$ -	\$ 17,454	0.0%
4905 Title IV	\$ 20,000	\$ -	\$ 10,000	\$ -	\$ 10,000	0.0%
Total 4000:	\$ 456,146	\$ 133,482	\$ 423,822	\$ -	\$ 423,822	31.5%
Total Revenue:	\$ 10,081,822	\$ 7,868,962	\$ 10,542,477	\$ 533,772	\$ 11,076,249	71.0%

\$3k Stipend
\$197 Safety Grant PA system



FY25 Prior Yr Actuals	FY26 Current Actuals	FY26 Approved Budget	Changes	FY26 Working Budget	% of Forecast
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Expenses

100 Salaries

120/142/152 Administration Salaries

131 Teachers K8

131 Teachers HS

133/161 SpEd Teachers & Paras K8

133/161 SpEd Teachers & Paras HS

131/161 Title I & Early Literacy Staff

134 Stipends / Christmas Bonuses K8

134 Stipends / Christmas Bonuses HS

132 Substitute Teachers K8

132 Substitute Teachers HS

132 PTO Cash Out

145 Library Aides

152 Board Secretary

152 Secretaries K8

152 Secretaries HS

164 Lunch Room/Playground/SLT Math/Class

181/182 Maintenance / Custodial

190 Food Service Staff

Total 100:

\$ 652,313	\$ 522,248	\$ 693,489	\$ -	\$ 693,489	75.3%
\$ 1,442,514	\$ 1,206,414	\$ 1,552,428	\$ -	\$ 1,552,428	77.7%
\$ 1,062,942	\$ 845,576	\$ 1,150,033	\$ -	\$ 1,150,033	73.5%
\$ 298,943	\$ 230,464	\$ 363,675	\$ -	\$ 363,675	63.4%
\$ 266,699	\$ 224,531	\$ 304,731	\$ -	\$ 304,731	73.7%
\$ 151,099	\$ 97,900	\$ 155,300	\$ -	\$ 155,300	63.0%
\$ 157,883	\$ 100,426	\$ 155,000	\$ -	\$ 155,000	64.8%
\$ 175,727	\$ 66,559	\$ 120,000	\$ -	\$ 120,000	55.5%
\$ 16,697	\$ 13,829	\$ 40,000	\$ -	\$ 40,000	34.6%
\$ 10,575	\$ 11,315	\$ 20,000	\$ -	\$ 20,000	56.6%
\$ 8,792	\$ -	\$ -	\$ -	\$ -	#DIV/0!
\$ 11,088	\$ 9,166	\$ 12,000	\$ -	\$ 12,000	76.4%
\$ 1,625	\$ 1,125	\$ 1,500	\$ -	\$ 1,500	75.0%
\$ 93,233	\$ 64,622	\$ 98,960	\$ -	\$ 98,960	65.3%
\$ 81,850	\$ 65,359	\$ 90,100	\$ -	\$ 90,100	72.5%
\$ 158,130	\$ 102,967	\$ 165,000	\$ -	\$ 165,000	62.4%
\$ 147,267	\$ 115,483	\$ 134,000	\$ 16,000	\$ 150,000	77.0%
\$ 224,903	\$ 165,914	\$ 235,000	\$ -	\$ 235,000	70.6%
\$ 4,962,280	\$ 3,843,898	\$ 5,291,216	\$ 16,000	\$ 5,307,216	72.4%

Admin Includes:
120 Principal
142.21b Counselor
152.24e Admin Sec

200 Benefits

220 FICA/Medicare

230 Retirement

241 Health Insurance

242 Dental Insurance

243 Life and Disability Insurance

244 HRA/401k/Stipend/Cobra Admin Fee

270 Worker's Compensation Fund

280 Unemployment Insurance

Total 200:

\$ 371,700	\$ 301,201	\$ 402,132	\$ -	\$ 402,132	74.9%
\$ 358,213	\$ 283,925	\$ 362,000	\$ -	\$ 362,000	78.4%
\$ 551,790	\$ 487,355	\$ 550,000	\$ 70,000	\$ 620,000	78.6%
\$ 24,860	\$ 5,500	\$ 32,000	\$ (25,000)	\$ 7,000	78.6%
\$ 1,192	\$ 3,803	\$ 2,500	\$ 2,500	\$ 5,000	76.1%
\$ 93,904	\$ 76,672	\$ 100,000	\$ -	\$ 100,000	76.7%
\$ 12,854	\$ 4,259	\$ 16,000	\$ (2,500)	\$ 13,500	31.5%
\$ 9,717	\$ 3,428	\$ 10,000	\$ -	\$ 10,000	34.3%
\$ 1,424,230	\$ 1,166,143	\$ 1,474,632	\$ 45,000	\$ 1,519,632	76.7%

300 Prof & Technical Services

330 EL Education / Credit Recovery

323 Special Education Contractors K8

323 Special Education Contractors HS

331 Prof Development (K8)

331 Prof Development (HS)

345 Business and HR Services

349 Legal Services

352 Audit Services

355 Technology Services

Total 300:

\$ 188	\$ -	\$ 500	\$ -	\$ 500	0.0%
\$ 106,402	\$ 90,508	\$ 110,000	\$ -	\$ 110,000	82.3%
\$ 45,263	\$ 40,326	\$ 48,000	\$ -	\$ 48,000	84.0%
\$ 1,356	\$ 687	\$ 13,000	\$ -	\$ 13,000	5.3%
\$ 2,127	\$ 6,040	\$ 13,000	\$ -	\$ 13,000	46.5%
\$ 88,704	\$ 68,526	\$ 91,363	\$ -	\$ 91,363	75.0%
\$ 900	\$ -	\$ 3,000	\$ -	\$ 3,000	0.0%
\$ 21,198	\$ 11,550	\$ 20,600	\$ -	\$ 20,600	56.1%
\$ 38,140	\$ 28,995	\$ 45,000	\$ -	\$ 45,000	64.4%
\$ 304,278	\$ 246,632	\$ 344,463	\$ -	\$ 344,463	71.6%

400 Purchased Property Services

411 Water / Sewage / Garbage

420 Cleaning Services

430 Repairs / Maintenance

430 Monitoring / Inspections

435 Lawn Care & Snow Removal

443 Lease of Copy Machines K8

443 Lease of Copy Machines HS

450 Construction Services

Total 400:

\$ 44,079	\$ 25,002	\$ 46,000	\$ -	\$ 46,000	54.4%
\$ 17,351	\$ 8,769	\$ 17,000	\$ -	\$ 17,000	51.6%
\$ 37,767	\$ 19,184	\$ 40,000	\$ -	\$ 40,000	48.0%
\$ 1,711	\$ 3,768	\$ 4,000	\$ -	\$ 4,000	94.2%
\$ 77,170	\$ 31,428	\$ 80,000	\$ -	\$ 80,000	39.3%
\$ 18,859	\$ 12,526	\$ 20,000	\$ -	\$ 20,000	62.6%
\$ 11,139	\$ 11,157	\$ 11,800	\$ -	\$ 11,800	94.6%
\$ 11,440	\$ -	\$ 5,000	\$ -	\$ 5,000	0.0%
\$ 219,516	\$ 111,834	\$ 223,800	\$ -	\$ 223,800	50.0%

2 RTUs on HS Roof
- \$46,089



	FY25 Prior Yr Actuals	FY26 Current Actuals	FY26 Approved Budget	Changes	FY26 Working Budget	% of Forecast
500 Other Purchase Services						
520 Insurances (GL/Prop/D&O)	\$ 39,207	\$ 16,532	\$ 39,207	\$ -	\$ 39,207	42.2%
530 Communications (Phone/Internet)	\$ 4,343	\$ 4,747	\$ 5,000	\$ -	\$ 5,000	94.9%
540 Marketing	\$ 8,428	\$ 8,733	\$ 6,000	\$ 2,733	\$ 8,733	100.0%
580 Travel K8	\$ 264	\$ 741	\$ 4,000	\$ -	\$ 4,000	18.5%
580 Travel HS	\$ 2,072	\$ 2,378	\$ 4,000	\$ -	\$ 4,000	59.5%
591/611 Class/Exped Supplies & Services K8	\$ 76,078	\$ 48,123	\$ 57,500	\$ 5,895	\$ 63,395	75.9%
591/611 Class/Exped Supplies & Services HS	\$ 102,224	\$ 88,985	\$ 76,739	\$ 49,268	\$ 126,007	70.6%
Total 500:	\$ 232,616	\$ 170,239	\$ 192,446	\$ 57,896	\$ 250,342	68.0%
600 Supplies and Materials						
610 K8 Embassadors & Athletics	\$ 963	\$ 301	\$ 1,500	\$ -	\$ 1,500	20.1%
610 Beginning Camp Supplies K8	\$ 2,790	\$ 4,262	\$ 2,632	\$ 1,630	\$ 4,262	100.0%
610 Beginning / Closing Camp Supplies HS	\$ 9,012	\$ 7,316	\$ 9,000	\$ (1,684)	\$ 7,316	100.0%
610 Special Education Materials K8	\$ 10,307	\$ 8,207	\$ 9,000	\$ -	\$ 9,000	91.2%
610 Special Education Materials HS	\$ 3,009	\$ 4,929	\$ 4,500	\$ 1,000	\$ 5,500	89.6%
616 Yearbook K8	\$ 4,468	\$ 4,674	\$ 4,468	\$ 278	\$ 4,746	98.5%
610 Yearbook HS	\$ 2,125	\$ 549	\$ 2,099	\$ -	\$ 2,099	26.2%
610 PD / Staff Appreciation K8	\$ 3,563	\$ 1,943	\$ 5,000	\$ -	\$ 5,000	38.9%
610 PD / Staff Appreciation HS	\$ 5,211	\$ 2,008	\$ 5,000	\$ -	\$ 5,000	40.2%
610 Board Expenses	\$ 2,456	\$ 1,201	\$ 3,000	\$ -	\$ 3,000	40.0%
610 Parent Crew K8	\$ 3,689	\$ 2,606	\$ 2,500	\$ 106	\$ 2,606	100.0%
610 Parent Crew HS	\$ 1,152	\$ 331	\$ 2,500	\$ -	\$ 2,500	13.2%
610 Office Supplies K8 & Nursing	\$ 25,710	\$ 15,052	\$ 22,000	\$ -	\$ 22,000	68.4%
610 Office Supplies HS & Nursing	\$ 17,112	\$ 11,336	\$ 17,000	\$ -	\$ 17,000	66.7%
617 Book Fair	\$ -	\$ -	\$ 600	\$ -	\$ 600	0.0%
610 After School Activities HS	\$ 63,103	\$ 33,552	\$ 20,000	\$ 38,814	\$ 58,814	57.0%
620 Energy Supplies (Gas, Electricity)	\$ 106,406	\$ 86,100	\$ 110,000	\$ -	\$ 110,000	78.3%
630 Food and Kitchen	\$ 297,222	\$ 243,777	\$ 310,000	\$ -	\$ 310,000	78.6%
641 Curriculum & Ed Software K8	\$ 89,299	\$ 25,622	\$ 85,000	\$ -	\$ 85,000	30.1%
641 Curriculum & Ed Software HS	\$ 13,187	\$ 13,232	\$ 24,535	\$ -	\$ 24,535	53.9%
644 Library	\$ 11,751	\$ 9,401	\$ 10,000	\$ -	\$ 10,000	94.0%
650 Technology Supplies	\$ 6,140	\$ 2,018	\$ 6,109	\$ -	\$ 6,109	33.0%
680 Maintenance & Cleaning	\$ 55,545	\$ 30,762	\$ 52,000	\$ -	\$ 52,000	59.2%
680 Jason Facility Projects	\$ 21,914	\$ 18,837	\$ 10,000	\$ 8,837	\$ 18,837	100.0%
Total 600:	\$ 756,134	\$ 528,016	\$ 718,443	\$ 48,981	\$ 767,424	68.8%
700 Property, Equipment						
733 Furniture and Fixtures K8	\$ 21,530	\$ 15,727	\$ 40,000	\$ -	\$ 40,000	39.3%
733 Furniture and Fixtures HS	\$ 7,052	\$ 31,315	\$ 10,000	\$ 34,377	\$ 44,377	70.6%
734 Technology-Related Hardware	\$ 226,757	\$ 349,994	\$ 100,000	\$ 250,000	\$ 350,000	100.0%
737 Cap Ex Fund (Savings for Capital)	\$ 1,161,908	\$ 46,089	\$ 100,000	\$ -	\$ 100,000	46.1%
738 Kitchen Equipment	\$ 18,956	\$ 499	\$ 25,000	\$ -	\$ 25,000	2.0%
739 Maintenance Equipment	\$ -	\$ 109	\$ 15,000	\$ -	\$ 15,000	0.7%
Total 700:	\$ 1,436,203	\$ 443,733	\$ 290,000	\$ 284,377	\$ 574,377	77.3%
800 Debt Service and Misc						
810 Dues and Fees	\$ 11,026	\$ 9,003	\$ 15,000	\$ -	\$ 15,000	60.0%
811 UAPCS Dues	\$ 6,408	\$ 6,272	\$ 6,408	\$ -	\$ 6,408	97.9%
812 Banking Fees	\$ 26,904	\$ 25,656	\$ 30,000	\$ -	\$ 30,000	85.5%
830 Facility Bond K8	\$ 421,720	\$ 312,600	\$ 422,610	\$ -	\$ 422,610	74.0%
832 USDA Payments HS	\$ 339,648	\$ 254,736	\$ 339,648	\$ -	\$ 339,648	75.0%
890 Miscellaneous	\$ 7,177	\$ 3,293	\$ 1,000	\$ 2,293	\$ 3,293	100.0%
Total 800:	\$ 812,883	\$ 611,560	\$ 814,666	\$ 2,293	\$ 816,959	74.9%
Total Expenses:	\$ 10,148,140	\$ 7,122,055	\$ 9,349,666	\$ 454,547	\$ 9,804,213	72.6%
Net Income:						
	\$ (66,318)	\$ 746,907	\$ 1,192,811	\$ 79,225	\$ 1,272,036	58.7%
3.5% Calculated off of Total Revenue -- Summary						
	\$ 387,669	\$ 368,987	\$ 18,682	\$ 387,669		
Remaining:						
	\$ 823,824	\$ 884,367				

Life Skills in Action Books \$2,896

Safety Grant PA System \$205k