

## UTAH ADOLESCENT BIRTH DATA 2024

Table 1: Utah Adolescent Birth Rates, Age 15-19 by Local Health District, 2024

| Location                     | Rate per 1,000 females |
|------------------------------|------------------------|
| TriCounty                    | 19.3                   |
| Southeast                    | 13.6                   |
| <b>U.S. AVERAGE</b>          | <b>12.7</b>            |
| Central                      | 12.3                   |
| Weber-Morgan                 | 10.2                   |
| Salt Lake County             | 9.6                    |
| Tooele                       | 8.2                    |
| Southwest                    | 7.9                    |
| <b>STATE OF UTAH AVERAGE</b> | <b>7.6</b>             |
| Bear River                   | 5.4                    |
| Davis County                 | 5.0                    |
| Utah County                  | 4.8                    |
| Summit                       | *                      |
| Wasatch                      | *                      |
| San Juan                     | *                      |

\*Data has been suppressed because 1) the relative standard error is greater than 50% or the relative standard error can't be determined, 2) the observed number of events is very small and not appropriate for publication.

Table 2: Utah Adolescent Birth Rates, Age 15-19 by Race, 2024

| Race                              | Rate per 1,000 females |
|-----------------------------------|------------------------|
| Native Hawaiian, Pacific Islander | 7.8                    |
| American Indian/Alaskan Native    | 10.5                   |
| Black, African American           | 7.8                    |
| White                             | 6.5                    |
| Asian                             | *                      |

\*Data has been suppressed because 1) the relative standard error is greater than 50% or the relative standard error can't be determined, 2) the observed number of events is very small and not appropriate for publication

Table 3: Utah Adolescent Birth Rates, Age 15-19 by Ethnicity, 2024

| Ethnicity    | Rate per 1,000 females |
|--------------|------------------------|
| Hispanic     | 18.3                   |
| Non-Hispanic | 5.3                    |

Table 4: Utah Adolescent Birth Rates, Age 15-19 by Small Area, 2022-2024

| Location                    | Rate per 1,000 females | Location                    | Rate per 1,000 females |
|-----------------------------|------------------------|-----------------------------|------------------------|
| West Valley (East) V2       | 32.1                   | STATE OF UTAH               | 7.6                    |
| Taylorsville (E)/Murray (W) | 24.9                   | Sandy (Center) V2           | 7.3                    |
| SLC (Glendale) V2           | 24.9                   | Holladay V2                 | 7.0                    |
| Carbon County               | 22.5                   | Springville                 | 6.9                    |
| Kearns V2                   | 22.5                   | Layton/South Weber          | 6.7                    |
| Daggett and Uintah County   | 22.2                   | Logan V2                    | 6.4                    |
| South Salt Lake             | 21.1                   | Eagle Mountain/Cedar Valley | 6.4                    |
| Magna                       | 20.9                   | Washington City             | 6.3                    |
| West Valley (Center)        | 20.9                   | North Logan                 | 6.1                    |
| Emery County                | 19.9                   | Orem (West)                 | 6.0                    |
| West Valley (West) V2       | 19.6                   | Park City                   | 5.8                    |
| Nephi/Mona                  | 18.8                   | South Jordan V2             | 5.7                    |
| Delta/Fillmore              | 18.6                   | Orem (East)                 | 5.7                    |
| Richfield/Monroe/Salina     | 18.3                   | Smithfield                  | 5.5                    |
| West Jordan (Northeast) V2  | 17.3                   | SLC (Downtown) V2           | 5.4                    |
| SLC (Rose Park)             | 17.1                   | Riverton/Bluffdale          | 5.3                    |
| Duchesne County             | 16.1                   | Pleasant Grove/Lindon       | 5.0                    |
| Midvale                     | 16.0                   | Weber County (East)         | 5.0                    |
| Ben Lomond                  | 15.4                   | American Fork               | 5.0                    |
| Ogden (Downtown)            | 13.9                   | SLC (Sugar House)           | 4.9                    |
| Taylorsville (West)         | 13.9                   | Saratoga Springs            | 4.8                    |
| West Jordan (Southeast)     | 13.7                   | Cache (Other)/Rich (All) V2 | 4.7                    |
| Provo (West City Center)    | 13.4                   | Wasatch County              | 4.6                    |
| Central (Other)             | 13.4                   | Syracuse                    | 4.6                    |
| Southwest LHD (Other)       | 13.2                   | Lehi                        | 4.5                    |
| Murray                      | 12.8                   | Daybreak                    | 4.4                    |
| U.S.                        | 12.7                   | Provo (East City Center)    | 3.8                    |
| San Juan County (Other)     | 12.4                   | Bountiful                   | 3.4                    |

|                            |      |                           |     |
|----------------------------|------|---------------------------|-----|
| Tremonton                  | 12.0 | Draper                    | 2.6 |
| Hurricane/La Verkin        | 11.7 | Kaysville/Fruit Heights   | 2.6 |
| Riverdale                  | 11.4 | Provo/BYU                 | 1.3 |
| St. George                 | 11.2 | Morgan County             | **  |
| Tooele County (Other)      | 10.7 | Centerville               | **  |
| Washington Co (Other) V2   | 10.7 | Farmington                | **  |
| Clearfield Area/Hooper     | 10.6 | SLC (Avenues)             | **  |
| Orem (North)               | 10.5 | SLC (Foothill/East Bench) | **  |
| Payson                     | 10.1 | SLC (Southeast Liberty)   | **  |
| Roy/Hooper                 | 10.1 | Millcreek (South)         | **  |
| Cedar City                 | 9.8  | Millcreek (East)          | **  |
| South Ogden                | 9.3  | Cottonwood                | **  |
| Sanpete Valley             | 8.9  | Sandy (Northeast)         | **  |
| Hyrum                      | 8.9  | Sandy (Southeast)         | **  |
| Spanish Fork               | 8.9  | Alpine                    | **  |
| North Salt Lake            | 8.8  | Salem City                | **  |
| Utah County (South) V2     | 8.8  | Mapleton                  | **  |
| Woods Cross/West Bountiful | 8.6  | Summit County (East)      | **  |
| Brigham City               | 8.1  | Grand County              | **  |
| Box Elder Co (Other) V2    | 8.0  | Blanding/Monticello       | **  |
| Tooele Valley              | 8.0  | Ivins/Santa Clara         | **  |
| Sandy (West)               | 7.9  |                           |     |
| Herriman                   | 7.8  |                           |     |
| West Jordan (W)/Copperton  | 7.7  |                           |     |

\*Use caution in interpreting; the estimate has a coefficient of variation >30% and is therefore deemed unreliable by Utah Department of Health and Human Services standards.

\*\*The estimate has been suppressed because 1) the relative standard error is greater than 50% or, 2) the observed number of events is very small and not appropriate for publication

More detailed data can be found on Utah's Public Health Indicator Based Information System (IBIS) (<https://ibis.health.utah.gov/ibisph-view/>) You may also contact the Adolescent Health Program Manager, Elizabeth Gerke ([egerke@utah.gov](mailto:egerke@utah.gov) or 801-273-2870), for data specific to your area or population.

Venture Board of Directors Calendar and Welcome Assignments  
2026-2027

Proposed: August 25 Sara

September 15 Sharmilla

October 13 Michelle

November 17 Andrea

January 19 Sharmilla

February 16 Christel

March 16 Sara

April 20 Michelle

June 8 Andrea

\*Meetings are the third Tuesday of the month, except for June and October, which is the second Tuesday, and August which is the fourth. No meetings in December or July. May meeting only if necessary.



## PROPOSAL TO PROVIDE AUDIT SERVICES

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# VENTURE ACADEMY

Prepared by:  
M. Paul Winward, CPA



[www.squire.com](http://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,

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<br>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



## PROPOSAL TO PROVIDE AUDIT SERVICES

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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

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### 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

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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

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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

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### *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

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### 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

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### ***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 Schellhous                                       | 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

---

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

## Human Sexuality Curriculum Review Committee Members FY26

Must have at least as many parents as school employees


The membership of the committee shall be appointed and reviewed annually by August 1 of each year


| Name:   | Role:             | Additional Role:                      |
|---|-------------------|---------------------------------------|
| Ashley Cason  | Health Teacher-HS |                                       |
| J.R. Felgenhauer  | Health Teacher-K8 |                                       |
| Nissa Green   | HS Principal      | Parent, LEA Health Specialist/Contact |
| Tania Pitcher Greenhalgh  | Parent            |                                       |
| Tifini Kester<br>Tifini.Kester@parallon.com   | Parent            |                                       |
| Shawna Norton   | Parent            | Counselor & Health Educator           |
| Amanda Schleiningner<br>Amanda@hustleandheartrealestatetagroup.com                        | Parent            |                                       |
| Molly Sirks<br>molly.sirks@gmail.com  | Nurse             |                                       |
| <b>Approved by Venture Academy Board: October 21, 2025, Will be approved in June 2026</b> |                   |                                       |

| Committee Annual Review Meetings |   |   |
|----------------------------------|---|---|
| Date:                            | Agenda:   | Notes:  |
| 9/30/2025                        | Virtual committee meeting to discuss:<br>1. Missing documentation<br>2. Recruiting parents<br>3. Any changes being made to instructional materials?         |   |
| 10/08/2024                       | Online committee meeting to discuss the following action steps:<br>1. Introduce new health educator<br>2. Ensure materials are reviewed and any changes new | 1. J.R. reports that he will complete his State reporting ASAP.<br>2. J.R. plans to use the approved curriculum from last |

|  |   |       |
|--|---|-------|
|  | educator is making are noted                                      | year. |
|  | 3. Ask for referrals for Venture parents who could join committee |       |
|  |   |       |

**Human Sexuality & Maturation Folder (meeting agendas, curriculum/lessons, etc.)**

|                      |  |
|----------------------|--|
| <b>HS Curriculum</b> | Personally developed materials modified from USBDB materials (content is the same, but delivery is personalized)<br><a href="#">Human Sexuality Folder</a> |
| <b>K8 Curriculum</b> | <a href="#">Human Sexuality Folder</a> (  Sex ed units )                |

|                 |   |
|-----------------|---|
| <b>HS Media</b> | Life's Greatest Miracle DVD, Consent Tea Video<br>Make sure all media used is linked to the lesson plans.   |
| <b>K8 Media</b> | Make sure all media used is linked to the lesson plans .  Sex ed units |

|                     |   |  |
|---------------------|---|--|
| <b>HS Speakers:</b> | Your Community Connection speaker who talks about healthy, unhealthy and abusive relationships & resources for those situations. 9th grade. |  |
| <b>K8 Speakers</b>  | N/A   |  |

|                               |   |
|-------------------------------|---|
| <b>Parent Permission Form</b> | <a href="https://www.schools.utah.gov/curr/health#Sex%20Education%20Law%20and%20Policy">https://www.schools.utah.gov/curr/health#Sex%20Education%20Law%20and%20Policy</a> |
|-------------------------------|---|

|                        |   |  |   |  |
|------------------------|---|--|---|--|
| <b>Health Teacher:</b> | <a href="#">USBE Required Sex Education Law and Policy Course</a><br>Update every 3 years | <b>USBE Sponsored Training</b><br>(Name & Dates:<br>Summer Conference 2023 | <b>LEA-Sponsored Update Training</b><br>Name & Date:<br>(Must have 1 every 3 years) | <b>CPR/First Aid Certification</b><br>Expiration Date:<br>3/1/2026 |
| <b>Ashley</b>          | Date Completed: 2/3/25  |  |   |  |

|                           |  |  |  |  |           |
|---------------------------|--|--|--|--|-----------|
| Cason                     |  |  |  |  |           |
| J.R. Felgenhauer          | Date Completed: 10/23/2024<br>(Evidence In MIDAS)  | 2025 online training for law and policy changes in sex ed. It was offered through USBE |  |  | 8/14/2025 |
| Jared Harmon (psychology) | Date Completed: 9/29/2025<br>Expiration: 9/29/2028 |  |  |  | N/A       |
| Katie Lyon (biology)      | Date Completed: 02/27/2025                         |  |  |  | 1/2027    |
| Giuseppe Paucarpura (A&P) | Date Completed: 1/28/2026                          |  |  |  |           |

**Board Approval of Curriculum Date: 11.28.23**

| Board Review of County Data (Every 2 Years):<br>Teen Pregnancy, Child Sexual Abuse, Sexually Transmitted Diseases, and Number of Pornography Complaints |                 |
|---|-----------------|
| Date of Board Review  | 11.19.20        |
| Date of Board Review  | 04.09.24        |
| Date of Board Review  | 06.9.26 pending |

Resources:

[USBE Teacher's Guide](#)

# ARCHIVE

**Human Sexuality Committee Members FY24-25**  
 Must have at least as many parents as school employees  
 The membership of the committee shall be  
 appointed and reviewed annually by August 1 of each year


| Name:  | Role:               | Additional Role:              |
|--|---------------------|-------------------------------|
| Ashley Cason   | Health Teacher-HS   | LEA Health Specialist/Contact |
| J.R. Felgenhauer   | Health Teacher-K8   |                               |
| Nissa Green  | HS Principal        | Parent                        |
| Stacy Swapp  | Outdoor Ed & Parent |                               |
| Molly Sirks <a href="mailto:molly.sirks@gmail.com">molly.sirks@gmail.com</a> | Nurse               |                               |
| Shawna Norton  | Parent              | Counselor & Health Educator   |
| ??   | Parent              |                               |
| ??   | Parent              |                               |


**Human Sexuality Committee Members FY23-24**  
Must have at least as many parents as school employees

| Name:  | Role:                | Additional Role:              |
|--|----------------------|-------------------------------|
| Ashley Cason   | Health Teacher-HS    | LEA Health Specialist/Contact |
| Madisen Ruggles  | Health Teacher-K8    |                               |
| Nissa Green  | HS Principal         | Parent                        |
| Stacy Swapp  | Adventure Ed Teacher | Parent                        |
| Molly Sirks <a href="mailto:molly.sirks@gmail.com">molly.sirks@gmail.com</a> | Nurse                |                               |
| Shawna Norton  | Parent               | Counselor & Health Educator   |
| Natalie Allgood  | Parent               | Board Member                  |

| Committee Annual Review Meetings |   |   |
|----------------------------------|---|---|
| Date:                            | Agenda:   | Notes:  |
| 10/10/2023                       | <p>Partial committee meeting to discuss the following action steps:</p> <ol style="list-style-type: none"> <li>4. Link/move all content in folder</li> <li>5. Share/Send content to Molly</li> <li>6. After Molly's review, schedule a full committee meeting for results.</li> <li>7. Presentation at a board meeting</li> </ol> | <ol style="list-style-type: none"> <li>1. November 1st all lesson plans &amp; materials into the folder. (Maddie &amp; Ashley)</li> </ol> |
| 11/6/23-11/16/23 (11/13)         | <p>Emailed each member of the committee the sexual education folder for review of new materials. Explained that the nurse has reviewed. Reviewed member status. Via group email.</p>  |   |

[Human Sexuality Folder](#) (meeting agendas, curriculum, etc.)

|               |   |
|---------------|---|
| HS Curriculum | Personally developed materials modified from USDB materials (content is the same, but delivery is personalized)<br><a href="#">Human Sexuality Folder</a> |
| K8 Curriculum | <a href="#">Human Sexuality Folder</a> (  Sex ed units )                 |

|          |  |
|----------|--|
| HS Media | Life's Greatest Miracle DVD, Consent Tea Video<br><b>Make sure all media used is linked to the lesson plans.</b>   |
| K8 Media | <b>Make sure all media used is linked to the lesson plans .</b>  Sex ed units |

|              |   |
|--------------|---|
| HS Speakers: | Your Community Connection speaker who talks about healthy, unhealthy and abusive relationships & resources for those situations. 9th grade. |
| K8 Speakers  | N/A   |

|                        |   |
|------------------------|---|
| Parent Permission Form | <a href="https://www.schools.utah.gov/file/e0a53840-37b4-467f-9e62-2fb8d64c4fb7">https://www.schools.utah.gov/file/e0a53840-37b4-467f-9e62-2fb8d64c4fb7</a> |
|------------------------|---|

|                 |  |   |   |
|-----------------|--|---|---|
| Health Teacher: | <a href="#">USBE Sponsored Training (Link to actual training) Name &amp; Dates:</a><br>(Must have 1) | <a href="#">LEA-Sponsored Update Training Name &amp; Date:</a><br>(Must have 1 every 3 years) | CPR/First Aid Certification<br>Expiration Date:   |
| Ashley Cason    | Online training in the past  |   | Current   |
| Madisen Ruggles |  |   | Expires summer of 2025 certified by employer. Taking it again January 2024 with Red Cross |

Board Approval of Curriculum Date: 11.28.23

Board Review of Changes (when applicable):

|  |  |
|--|--|
|  |  |
|  |  |
|  |  |
|  |  |

**Resources:**

[USBE Teacher's Guide](#)

# Fraud Risk Assessment

Continued

\*Total Points Earned: 375/395 \*Risk Level: > 355    Low    Moderate    High  
 > 355    316-355    276-315    200-275    < 200

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

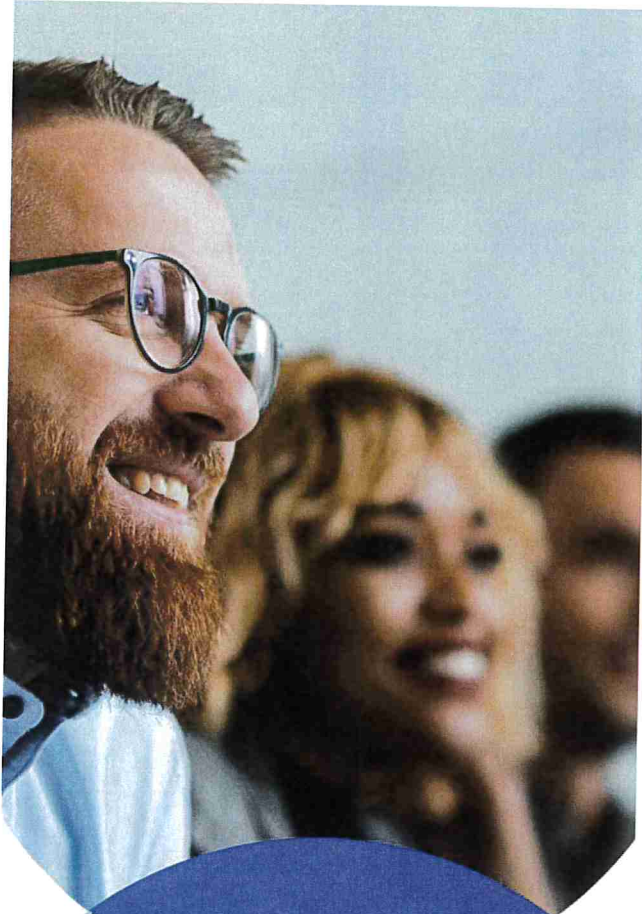
\*Entity Name: VENTURE ACADEMY

\*Completed for Fiscal Year Ending: 6/30/2026 \*Completion Date: 6/9/2026

\*CAO Name: Dr. Mark Child \*CFO Name: Steven Finley

\*CAO Signature: \_\_\_\_\_ \*CFO Signature: Steven Finley

\*Required



April 29, 2026

**Proposal for Audit And Tax Services**  
**Venture Academy**

Submitted By:

Eide Bailly LLP

**David Erickson, CPA**  
Partner

**Ken Jeppesen, CPA, CCIFP**  
Partner



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## Executive Summary

# Your Goals, Our Commitment

Thank you for the opportunity to continue to support Venture Academy (Venture) in achieving your goals through providing audit and tax services. We understand your needs and have provided similar services to the government and nonprofit industry for more than 100 years. We're confident Venture will continue to benefit from the experience we can provide. Eide Bailly has the qualifications to be the firm of choice for the following reasons.

We enjoy working with charter schools to help them achieve their objectives and meet their needs. At the same time, we provide updates on new, applicable accounting standards or legal requirements, whether it be from the Utah State Board of Education, Utah State Auditor, or the Governmental Accounting Standards Board (GASB). Together, with support from our National Assurance Office (NAO) and National Tax Office (NTO), we have been able to identify such changes that haven't always been identified by other charter school accounting service providers across the state. We believe two-way communication between Venture and Eide Bailly is key to our working relationship.

Our Utah team provides services to more than 60 charter schools. Because of this, our services will be more efficient and effective than those of other firms.

**Our Work with Charter Schools:** We understand schools face a myriad of challenges. Charter schools are continually planning and restructuring as student demographics fluctuate. Whatever challenges Venture faces, our team will continue to listen to your needs in order to gain a better understanding. This, in turn, will help you respond, adapt, and operate more efficiently.

**Extensive Multi-Industry Experience:** We are committed to the government industry, having served these entities for more than 70 years. We work with more than 1,300 government clients throughout the nation, including more than 600 schools. We provide audit services to numerous charter schools, school districts, and other government and nonprofit entities, while tax services are offered only to those clients who require them. Eide Bailly also currently serves over 3,800 nonprofit organizations throughout the nation. We know business is about more than numbers, and we pride ourselves on fostering strong relationships. We stay abreast of current issues impacting charter schools and grow our knowledge by attending workshops and trainings.

As a valued client, you'll also continue to experience:

- **Exceptional Service, National Resources:** While you'll continue to be served by dedicated professionals, Venture will also have access to national resources, including more than 3,500 professionals with diverse skill sets and experiences across the firm, ready to meet your needs.
- **Proactive Communication:** Eide Bailly's client service, founded and focused on communication, includes timely or real-time responses, ongoing client-centric support, and a service team that exceeds expectations. We'll continue to keep you informed of changes affecting Venture.
- **High Level of Involvement:** We provide our clients the kind of hands-on service that has helped us develop a reputation as one of the most service-oriented firms in the country. We offer collaborative solutions that result in impactful client relationships, not only during the engagement, but throughout the year.
- **Timeliness:** Our professionals are trained to anticipate, identify, and respond to your needs promptly. We'll continue to work closely with your management team to customize our services to your needs. We believe in clear, transparent, and open communication to mitigate unexpected developments. We understand and will comply with the schedules and scope for the audit and tax services as outlined in your request and will perform all work within the timeframes outlined.

**We Want to Keep Working with You:** We've developed the following proposal with Venture Academy in mind. We'll continue to get to know you and your staff while taking the time to understand your specific challenges and opportunities. As our highly valued client, we would be proud to keep working with Venture, building on the trusting and impactful relationship we have with your team, and continuing to deliver solutions that create real value. Please contact us if you would like to discuss any aspect of this proposal.

Sincerely,



**David Erickson, CPA**  
Partner  
801.337.3752  
[derickson@eidebailly.com](mailto:derickson@eidebailly.com)



**Ken Jeppesen, CPA, CCIFP**  
Partner  
801.337.3717  
[kjeppesen@eidebailly.com](mailto:kjeppesen@eidebailly.com)



## About Us

# Experience You Can Rely On

### What Sets Us Apart

At Eide Bailly, we believe every organization has untapped potential. With more than 100 years of service and a team of over 3,500 professionals, we align our strengths with your ambitions to move you forward. Whether you're navigating today's challenges or preparing for what's next, our mission is to help you optimize performance, safeguard what you have built, and plan for future growth so your business is stronger today, and even stronger tomorrow.

Your experience with Eide Bailly will be different than working with other CPA and advisory firms. Yes, accounting is about numbers — but our business is about relationships. When you continue to work with us, you'll continue to feel the difference in how we collaborate, communicate, and genuinely care about your success. We deliver personalized service at a service-line level, while offering access to deep industry and service expertise across our national firm. Our professionals will continue to work with you to bring clarity, strategic thinking, and practical solutions to every facet of the engagement.

### A Relationship, Not Just an Engagement

Our work with clients goes beyond the deliverables — it's a relationship built on trust, shared values, and measurable results. When you choose Eide Bailly, you'll continue to:

- Partner with people who take the time to understand you and your organization — not just the numbers.
- Gain insights from specialized teams to address challenges, meet objectives, and uncover new opportunities.
- Make smarter decisions backed by experienced advisors who care about your long-term success.
- Experience our proactive, hands-on service model — always focused on helping you operate at peak performance.

**Top 20**  
CPA  
firm

**1917**  
more than 100 years  
in business

**50+**  
offices in U.S.  
& India

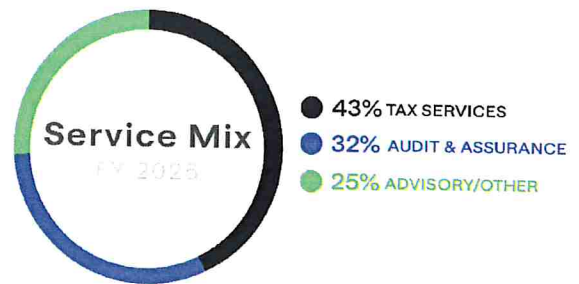
**440+**  
partners

**3,500+**  
talented  
professionals

## Services Experience

# An Experienced Firm

Eide Bailly has a reputation for providing quality work at a fair price. Our clients repeatedly tell us we provide a very high level of service-to-cost, and they appreciate having an extensive variety of resources available to them as needs arise. When it comes to fees, we believe in clear, up-front, and open communication with no surprises. We'll maintain a reliable relationship with you for independence and objectivity, proactive planning, and consulting, in addition to thoughtful, creative thinking on issues important to you. We'll never bill you for routine consultations; we consider this to be a further investment in our relationship with you and an encouragement for you to reach out to us regularly.



### Audit and Assurance Experience

Since 1917, we've provided audit services to clients across all industries. These services account for approximately 32 percent of our work, and include audits, compilations, reviews, and financial statement forecasts and projections, as well as assistance in understanding financial statements, conducting internal audits, and evaluation and testing of internal controls. Our clients experience regular contact with senior-level staff and work with a consistent team from year to year, with appropriate rotation.

Usually an audit is required for industry compliance, or at the request from a lender, vendor, or other party in need of verifying your financial statements. However, at Eide Bailly we view an audit as a valuable management tool — the opportunity to help you improve profitability and strengthen your business and administrative practices. Our clients appreciate this viewpoint and the opportunity to work with auditors who share their vast knowledge throughout the process, as well as throughout the year.

Our audits are conducted under generally accepted auditing standards (GAAS) and include an examination of evidence supporting the amounts and disclosures in the financial statements. The objective of an audit is to provide a reasonable basis for expressing an opinion about whether the financial statements, taken as a whole, are presented in conformity with generally accepted accounting principles (GAAP).

### Single Audit Experience

Eide Bailly has experience providing single audits related to federal expenditures, which helps ensure our clients remain compliant. Our single audits include an audit of both the financial statements and the federal awards.

### National Assurance Office

Eide Bailly's National Assurance Office (NAO) oversees the quality and compliance of the audit practice. This group of assurance partners and senior managers performs a variety of quality control functions, such as:

- **Consults** with engagement teams, financial statement reviews and engagement quality control reviews.
- **Monitors** new accounting and auditing standards and assists in the development of related internal communications and training materials.
- **Develops and delivers** internal continuing professional education (CPE).
- **Assists** with the performance of the firm's internal inspection processes and formal root cause and action plan development for both internal inspection and peer review findings.

Your audit team has access to this group on an as-needed basis to help research and consult on any unique auditing or compliance issues that may arise. The NAO is a firm resource to support the audit team; therefore, we do not charge our clients for time spent by this group supporting the audit team.

We also assist in the preparation of the Data Collection Form and prepare the reporting package for submission to the Federal Audit Clearinghouse. Eide Bailly has a three-year average of auditing more than \$28.8 billion in federal expenditures, providing us with extensive experience in single audits (please confirm this figure is still current). Not only are we at the forefront of new regulations, but because of our vast experience with government entities, we are also familiar with a wide variety of federal programs. As Venture looks to expand its current federal programs, we can pull from our expansive database of federal programs we have audited and provide consultation on what has worked effectively for other entities. This will help Venture establish strong controls and processes over new federal programs rather than trying to rework controls and processes after the programs are established.

Our single audit experience includes the Department of Education, Department of Housing and Urban Development, Department of Agriculture, Department of Commerce, Department of Interior, Department of Transportation, Department of Justice, Department of Labor, Department of the Treasury, Department of Health and Human Services, Homeland Security, National Foundation on the Arts and the Humanities, Environmental Protection Agency, Department of Energy, Office of the National Drug Control Policy, Department of Defense and the Bureau of Land Management. Paired with our many years of experience, we are qualified to effectively work with your organization to meet your federal requirements.

## Tax Experience

We provide tax services to clients across all industries, accounting for 43 percent of our work and including tax returns, tax planning, business advice, tax research, and IRS audit support. We help our clients manage their tax planning, compliance, and reporting needs through proactive planning, sound advice, and research. Our focused knowledge and understanding of the tax laws and regulations applicable to nonprofit organizations is fundamental to minimizing our clients' tax liability, maintaining tax-exempt status, and providing sound guidance our clients trust.

## Nonprofit Tax Expertise

Our exempt organization tax practice helps clients maintain their most valuable asset — their tax-exempt status. Eide Bailly recognizes the complexity of the tax issues for nonprofit organizations, and we've developed a specialized team of over 80 professionals dedicated to serving the compliance and consulting needs of our nonprofit clients. We have an experienced team of 25 individuals representing all staff levels devoted to nonprofit tax matters who spend 100% of their time working in this area. Our consulting services include such things as assisting clients with identifying and reporting unrelated business income tax; securing public charity status; fundraising reporting and disclosures; intermediate sanctions planning and documentation; IRS examinations and appeals; compensation and benefits issues; and entity structuring and restructuring. In addition, our Exempt Organization Tax Practice prepares more than 3,400 federal and state information, income tax and charitable organization registration returns and filings for nonprofit organizations nationwide.

## National Tax Office

Eide Bailly's National Tax Office (NTO) serves as a valuable resource for clients in analyzing complex tax issues related to business decisions. Our team is dedicated to keeping clients informed about tax news, developments, and trends across various specialty areas, including accounting methods and periods, cost segregation studies, wealth transfer, state and local taxation, international tax, tax-exempt organizations, tax controversy, research and development tax incentives, and tax legislation.

We leverage the expertise of professionals who monitor legislative actions and provide updates on tax-related matters. Our vision is to continuously develop and offer services that bring value and meet our clients' evolving needs. To keep our clients aware of emerging issues, the NTO regularly publishes tax update e-newsletters, shares insights, and hosts relevant workshops and webinars.



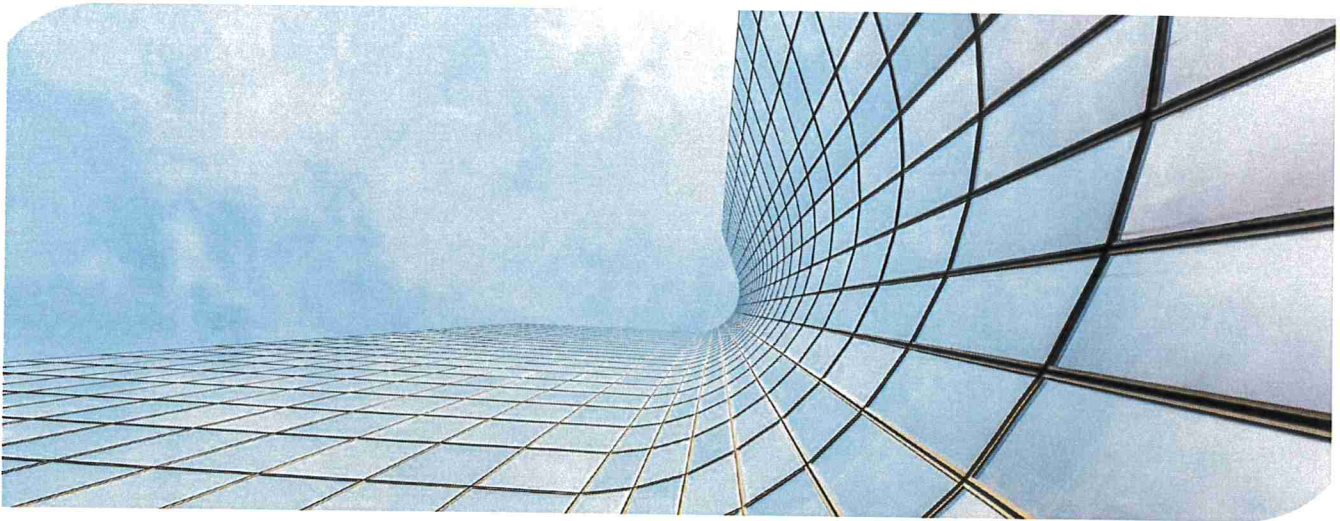
## Industry Experience

# Inspired to Serve Charter Schools

The government and nonprofit industries represent two of Eide Bailly's largest niche areas — with more than 1,300 government clients, 3,800 nonprofit clients and more than 600 schools firmwide. We work with the entire spectrum of entities to address not only their financial issues, but also their business and operational issues as well. Through serving these clients, our professionals have gained focused expertise in the government and nonprofit industries and will provide you with insightful advice. These services include, but are not limited to, evaluating internal control structure, assessing control risk, and performing tests of controls, as well as testing compliance with applicable laws and regulations in accordance with *Government Auditing Standards*.

Eide Bailly prioritizes staying current with changes to the K-12 charter school industry. We help clients adapt to changes within the existing standards and implement any new standards. Our team members are engaged in the industry and are well positioned in organizations associated with K-12 entities.

Our firm has set up industry groups to focus on the needs of each industry we serve — with one group dedicated to both nonprofits and charter schools. Our nonprofit and charter school team members have made a career commitment to working with nonprofits and charter schools and, therefore, they focus their training and education around these sectors. These staff members and partners understand the issues faced by nonprofits and charter schools and are in a better position to provide solutions to the issues and needs that may affect your organization. This focus also ensures that our staff members stay abreast of current regulations and changes. Through our nonprofit and charter school industry groups, we have established relationships within the community of service providers for similar organizations — including attorneys, financial advisors, and industry associations. Such relationships enable us to work together effectively as a team to our clients' benefit. Firmwide, 300+ full-time professionals belong to our Government Industry Group and more than 350 professionals are part of our nonprofit audit and tax audit teams. These professionals share information, learn from others, and stay up to date on industry developments. To gain the greatest benefit, the knowledge is shared with professionals across the firm. This size and depth of resources ensures that as your organization grows and your needs change, we'll have the knowledge and resources to support your growth.



## Professional Services

### Service Methodology

At Eide Bailly, we promise you a better overall experience. We're unique because we appreciate the fact that every situation and every organization is different. We tailor our approach based on the needs of each client.

Eide Bailly values its business relationships and demonstrates this through our partner and manager involvement. Our senior level professionals are involved with our clients and accessible throughout the year. They do not delegate all tasks to staff but rather stay involved on-site during fieldwork and stay connected throughout the year. Our client testimonials specifically highlight this approach, believing they benefit from our ability to stay abreast of changes in and updates to their operating environment as we collaborate with them to achieve optimal results.

Our clients experience a communication approach that stands apart in both style and frequency. Because we recognize effective communication is critical throughout the entire engagement process, our service and communication approach begins with planning and continues throughout the year. Additionally, we take a collaborative communication approach with our clients and include them in the process as our peers. Our clients offer a wealth of knowledge and information about their organization; and communicating with them as a business peer ultimately produces the best outcome.

Prior to beginning the engagements, we'll discuss with management:

- The engagement timelines.
- The audit and tax approaches and processes.
- Additional considerations that may affect scope, schedules and workpapers to be prepared by your personnel.

Upon appointment, we'll discuss the audit and tax schedules and work with you to ensure the timelines meet your needs and makes the most effective use of your staff members' time.

### Audit Approach

Our audit approach is designed for collaboration and optimal results. It consists of four major components: Planning, Fieldwork, Reporting, and Ongoing Communication. If awarded, we will discuss with management our proposed schedule, but we also have the flexibility to make any changes to meet reporting deadlines.

The objectives of each component are:

## Planning

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- Discuss and finalize the engagement timeline, audit approach, and process.
- Discuss risks and concerns of the management and accounting staff, including the Board, if requested.
- Evaluate the nature of the operating environment (e.g., changes in volume, degree of system and reporting centralization, sensitivity of processed data, impact on critical business processes, potential financial impacts, planning conversions, and economic and regulatory environment).
- Review interim financial information and reports to identify significant risks and changes.
- Review significant estimate areas and consider underlying assumptions.
- Update an understanding of Venture, its reporting units and their environments.
- Document internal control systems, including IT, and related changes from prior periods.
- Consider fraud, risk of noncompliance, illegal acts, abuse, etc.
- Assess audit risk and identify potential audit issues.
- Assess materiality and testing scopes, to the extent possible, and present audit plan.
- Prepare and communicate audit request lists and workpapers.
- Develop expectations regarding timing and audit progress.
- Update understanding of single audit programs and perform an analysis of potential major federal programs.

## Fieldwork

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### Single Audit

#### Phase I: Risk Assessment and Planning

This phase encompasses the planning and risk assessment of your federal and state programs. The planning phase sets the tone as well as set the stage for an efficient and effective single audit. We'll work closely with management to properly identify federal programs and clusters to determine the major programs to be tested. The steps include:

- Determine grant awards and funding increments.
- Determine the Type A and Type B thresholds.
- Perform a review of the past two single audits and document the program risk to determine risk, for any programs above the threshold (Type A).
- Make final determination of major programs to be tested.
- Review applicable Uniform Guidance *Compliance Supplement* for any unusual items and determine direct and material compliance areas for each major program.

#### Phase II: Major Program Testing

After making the major program determination, we will test the major programs through the following steps:

- Obtain audit steps from the *Compliance Supplement*.
- Obtain the process and controls related to the direct and material compliance areas identified during planning. The controls for each area need to address the five components of Committee of Sponsoring Organizations of the Treadway Commission (COSO) as required by Uniform Guidance.
- Select samples for control and compliance testing.
- Perform control testing for effectiveness and compliance testing of selected transactions.
- Report material weaknesses or material noncompliance to management.
- Hold periodic status meetings and discuss potential findings with management while our auditors are in the field.

### Phase III: Assessment and Reporting

The above steps are based on the preliminary Schedule of Expenditures of Federal Awards (SEFA). Once the SEFA has been finalized, we will determine if any additional major programs are to be tested. We will:

- Perform major program testing steps for any newly identified programs.
- Review prior findings, if any, and determine if findings were cleared by management and do not need to be reported during the current year.
- Prepare the Schedule of Findings and Questioned Costs.
- Provide a draft report of the single audit and any Yellow Book findings required to be reported.

### Financial Statement and State Compliance

- Communicate with management to determine internal controls, perform walk-throughs and to discuss any potential audit issues.
- Identify state compliance programs requiring testing and follow the State Compliance Audit Guide procedures.
- Determine audit procedures by area, based on results of planning and risk assessment.
- Determine confirmation needs.
- Prepare listing of audit information requested from Venture.
- Review minutes, resolutions, and ordinances.
- Perform tests of legal compliance.
- Provide weekly updates to Venture staff.
- Hold exit conference with management.
- Audit areas based on risk assessment.
- Obtain and prepare schedules and analyses supporting the financial information.
- Discuss findings with management, if any.
- Discuss proposed journal entries with management, if any.
- Finalize single audit testing.
- Provide weekly updates to Venture staff.
- Hold exit conference with management.

### Reporting

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- Review of financial statements by the Engagement Partner.
- Review of financial statements by the Technical Review Partner/Manager to obtain a second opinion on the completeness and adequacy of financial statement disclosures and audit procedures.
- Complete management letters and review with management.
- Prepare other communications to management and the Board.
- Assist with preparation of the Data Collection Form and the reporting package for submission to the Federal Audit Clearinghouse.
- Present to the Board at its regularly scheduled meeting, if requested.

## Ongoing Communication

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- Obtain interim financial statements throughout the year for review.
- Analyze significant changes and identify areas to further tailor our audit plans and keep us up to date with continuing changes.
- Compare interim results to year-end results for the past few years to identify potential issues in the financial reporting process.
- Participate periodically at your Board meetings, and any other meetings, upon request.

We take a “no surprises” approach to our engagements. We work closely with management and accounting personnel throughout the audit process, hold weekly meetings to review open items, discuss potential accounting or compliance issues, and provide periodic written or oral reports on the status of the audit to representatives of Venture. At the end of fieldwork, we will hold an exit conference with management to discuss any potential findings and come to a conclusion. We strive not to have additional findings subsequent to the exit conference.

## Tax Approach

When preparing and reviewing the Form 990 for our clients, we’re aware these records are available to the public — including the media. We provide value in the preparation of the tax return in several areas. We review the information accumulated and the theory behind how the information is included in the tax return. We work closely with the audit team to use the information they’ve collected in the audit process in our preparation of the tax returns. We also include a member of the tax team in our audit planning meeting when starting the engagement to share information related to changes in your organization or environment.

As part of our information-gathering process, we’ll conduct an interview with Venture staff, management, and appropriate Board members to accumulate the majority of the information needed for the tax return and discuss the questions on the return. We believe this will result in less time needed from you in gathering information and interpreting the questions on the form.

In addition, we’ll provide management and the Board with insight on IRS best practices and help develop responses to information required on the Form 990 based on the IRS’s increased scrutiny. We’re available to present the Form 990 to the Board to review any significant areas prior to filing.

## Engagement Timeline and Communication

### Audit Timeline

We anticipate the audit services will be completed during the timing below with the final report issued by November 30. The table below outlines a preliminary schedule.

| Activity                     | Timing                     |
|------------------------------|----------------------------|
| Planning & Pre-Work          | May-June                   |
| Interim Work                 | June-July                  |
| Fieldwork                    | August-October             |
| Reporting                    | November                   |
| <b>Ongoing Communication</b> | <b>Throughout the Year</b> |

## Tax Timeline

The tax timeline is based on when you want to file the federal Form 990. Some clients prefer to use all extensions available, and others prefer to file within four and a half months of year-end. We're prepared to work on the return when convenient to Venture, and we'll develop a timeline for delivery that includes time for management and the Board to review the tax return prior to filing.

By thoroughly planning and communicating with management, we begin each engagement understanding the various deadlines for each of the financial and single audits and tax services and the steps involved to meet those deadlines. A project plan will be developed and followed closely, and we'll work with Venture management team to customize our audit and tax services and specific timelines to your needs. We believe in clear, up-front, and open communication mitigating surprises.

## Communication Process

Our service philosophy is one of working *for* the Board and *with* management. This approach has proven beneficial as it assures the proper communication channels exist while also avoiding last-minute surprises that can be frustrating to the Board and management. We view all parties as an important part of the overall process of providing audit and tax services.

Specifically, we've found the following communication protocols to be effective:

**Management:** We base our relationship with management on strong, two-way communication. The service providers and management must work together to ensure timely and effective engagements are performed, as well as to collaboratively address any issues that arise. We'll meet with management during engagement planning to thoroughly understand Venture's expectations and any changes to the organization. At the conclusion of the work, we'll jointly evaluate the effectiveness of the engagements and any recommendations for changes in the future.

**Board of Directors:** We'll meet with appropriate members of the Board in the planning phase of the engagement to explain our approach and to ask for input on their areas of concern. At the conclusion of the engagements, we'll meet with the Board and share the results, if desired, including the management letter, to ensure our findings represent the facts and our recommended solutions are practical. We'll also work with the Board and its appropriate committees to address financial and operational issues that impact Venture.

While we're proactive in our communication, we encourage Venture's Board, management, and staff to call us with any questions they may have during audit and tax time, and throughout the year.

## Use of Technology

Eide Bailly staff utilizes progressive and effective software to streamline processes and make them as efficient as possible. These technologies include:

### EB Bridge

Our client portal, EB Bridge, is designed to strengthen the relationship between Eide Bailly and our clients, facilitating collaboration and connection between our clients and employees. EB Bridge enables clients to engage effectively throughout their interactions with improved processes, better document management, and a more efficient annual client access review.

## **Suralink**

Suralink is an interactive Provided by Client (PBC) software solution which improves the client experience for document exchange. This addition to our suite of tools saves a substantial amount of time managing PBC documents, creating increased efficiencies during your engagement.

**Suralink Workpaper Suite:** Eide Bailly's audit approach is enhanced by the use of Suralink Workpaper Suite, a powerful Excel add-in that improves efficiency and fosters effective auditing practices. With configurable templates for standardized audit procedures, Suralink Workpaper Suite streamlines workpaper preparation and review while enhancing collaboration within our audit practice.

## **TeamMate Analytics**

Eide Bailly designs our approach to incorporate the use of TeamMate Analytics to maximize efficiency while conducting a very effective audit. Through TeamMate Analytics, we can extract information from related databases and create databases that check for duplicate payments, summarize payments, extract journal entries from specific accounts, develop expectations for analytical procedures, and recalculate system calculations, among a host of other procedures developed by our audit team.

## **CCH ProSystem fx Engagement by Wolters Kluwer**

This software is used to perform the engagements, retains the electronic workpapers and supporting documentation, performs project tracking and facilitates quality engagement review.

## **Flexibility to Meet Your Needs**

Eide Bailly performs all engagements in a paperless environment. As a technology-driven firm, we've seen no issues in performing audit and tax procedures off-site from our clients. We utilize tools, such as using Microsoft Teams, which allows us to communicate with our clients face to face, while sharing screens, to make the process as seamless as possible. We host webinars to educate our clients on changing circumstances and how to successfully navigate those changes. We have no concerns completing these engagements remotely should Venture desire it. We'll discuss with management which approach, remote versus on-site, works best for you.



## Team Qualifications

# Knowledgeable and Experienced Team

We're passionate about our work — and your success. We have selected professionals for your service team who are the right fit for your engagement, based on their knowledge and experience in the government and nonprofit industries.

### Leadership Team

**David Erickson** will lead the engagement team and serve as the Audit Engagement Partner. **Ken Jeppesen** will serve as the Client Relationship Partner. **Brady Nelson** will serve as the Audit Manager. These professionals are licensed to practice public accounting and bring strong credentials and a desire to work with Venture. If awarded these engagements, these individuals will serve as your primary contacts. You'll find profiles for each team member showcasing their experience and education in [Appendix A](#). Additional resources will support the project team as necessary.

### Additional Team Members

Once we determine the timing that works best for you, we'll assign senior and staff associates to your engagement. Many of our seniors have more than two years of experience in public accounting, with several who specialize in the government and nonprofit industries. Many of our managers spend the majority of their time specializing in the government and nonprofit industries and have multiple years of experience. All members of our staff are required to comply with necessary CPE requirements, and most members of our staff significantly exceed their required amount.

### Staff Continuity

As indicated in this graphic, Eide Bailly enjoys a high staff retention rate, especially in contrast to the national average in the accounting industry. This ensures strong business relationships with our clients. To minimize disruptions, we keep staffing changes on your team to a minimum, providing our clients with consistent service teams and increased quality of work.

Should the need arise to change any of the key engagement personnel, we'll notify you in writing and provide the qualifications of the proposed replacement. Upon your approval, new engagement personnel will join your service team.



## Cost Proposal

# Expected Fees

Our fees are based on the complexity of the issue and the experience level of the staff members necessary to address it. If you request additional services, we'll obtain your agreement on fees before commencing work, so there are no surprises or hidden fees.

We propose the following fees based on our understanding of the scope of work and the level of involvement of Venture Academy's staff:



| Professional Services   | 2026            |
|---|-----------------|
| Audit of Financial Statements and State Compliance <sup>1</sup>           | \$15,750        |
| Single audit <sup>2</sup>   | \$3,500         |
| Preparation of federal Form 990 and applicable state filings <sup>3</sup> | \$2,100         |
| <b>Total</b>  | <b>\$21,350</b> |

<sup>1</sup> Audit fees include increases in State Compliance Audit Guide procedures as published by the Utah State Auditor Office. Compliance requirements are subject to change each year and may result in increases and/or decreases in fees based on the annual changes.

<sup>2</sup> Audit fees are quoted for one (1) major federal program, the USDA program. If additional programs are required to be audited, the fee will be adjusted for an additional \$1,500-2,500 per major program.

<sup>3</sup> In addition to the tax fees for the Form 990, additional forms that may be required and vary on a year-by-year basis related to investment reporting are priced as follows:

- Form 990T: \$850 (for one activity and each additional activity is \$400)

### Out-of-Pocket Fees

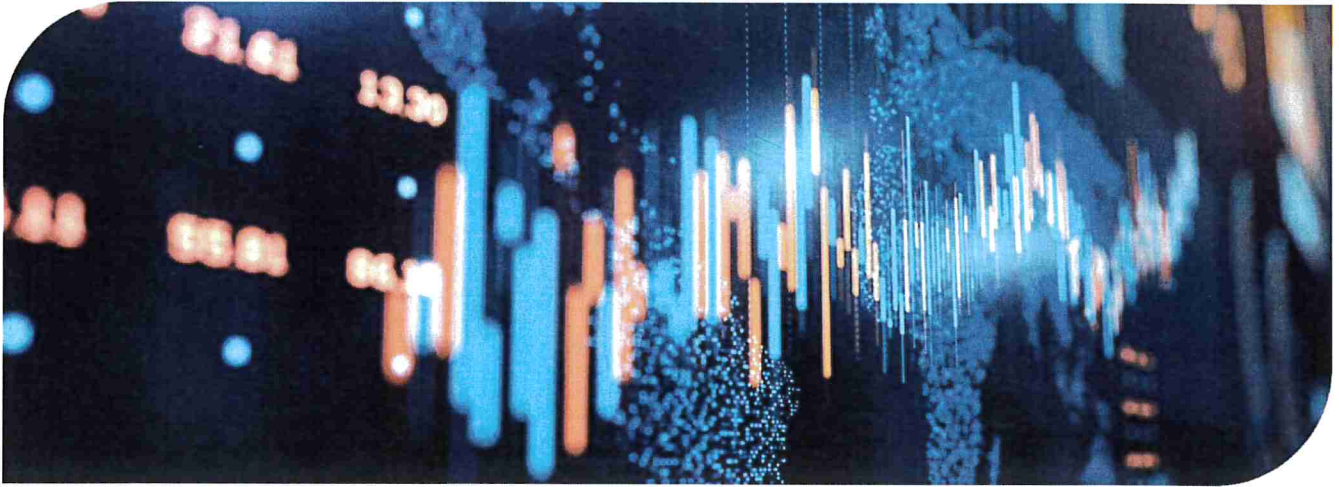
In addition to the professional fees listed above, you will be billed for actual out-of-pocket expenses such as travel time, mileage, lodging, and meals. Given your proximity to our offices and potential for a virtual audit process, we anticipate these to be minimal. A 5% technology fee will also be applied to support and enhance the quality work we provide by investing in technology.

### Billing Policy Regarding Inquiries

We know clients appreciate access to all their service team members. We embrace this opportunity for constant communication and will ensure our team members are available when you have questions and issues. This service is included in the scope of the engagement. If a particular issue surfaces that falls outside the scope of this engagement, we'll bring it to your attention and obtain approval before proceeding.

### Future Year Pricing Guarantees

Our fee increases for future years are consistent with inflationary increases in the industry. They are contingent upon no major changes to Venture, and that significant accounting and auditing rule changes and procedures remain consistent with current requirements. Fees do not include additional time that could be incurred due to changes to the scope of the engagement.



## Additional Services

# Let Us Help You With More

We are leaders in the government and nonprofit industries, offering valuable perspectives beyond our core strength of accounting and tax compliance. We're business advisors who want to help guide the strategy and operations of your organization, and we'll make sure you feel connected and understand the process. Our professionals work closely together so you receive valuable service from people who understand your needs and know your business.

When you work with us, you'll have access to the knowledge and talents of more than 3,500 professionals across our firm. This includes specialized tax knowledge, a full spectrum of audit/assurance services and our many specialized services, such as:

### **GASB Implementation & Technical Accounting**

Our professionals provide expert advisory services to assist with year-end close and the implementation of GASB statements. Our team can help ensure timely, accurate financial reporting through support with financial statement preparation, note disclosure, account reconciliation, and compliance. We also can facilitate the implementation of new GASB standards in a supportive or turn-key capacity, offer customized solutions to streamline your processes, provide training for your team, and assist with audit coordination to ensure a smooth and compliant audit process.

### **Cybersecurity and IT Services**

Our professionals have deep IT backgrounds, specializing in a broad range of technology services and security solutions, enabling us to customize approaches that meet your specific needs. We collaborate with every level of your organization — Board or Council, executive team, and general users — to provide valuable insights and guidance so you can be confident your data is protected, and your systems meet your needs. Our experts will help you define your goals and operational needs, so your technology game plan keeps you winning.

### **Internal Audit**

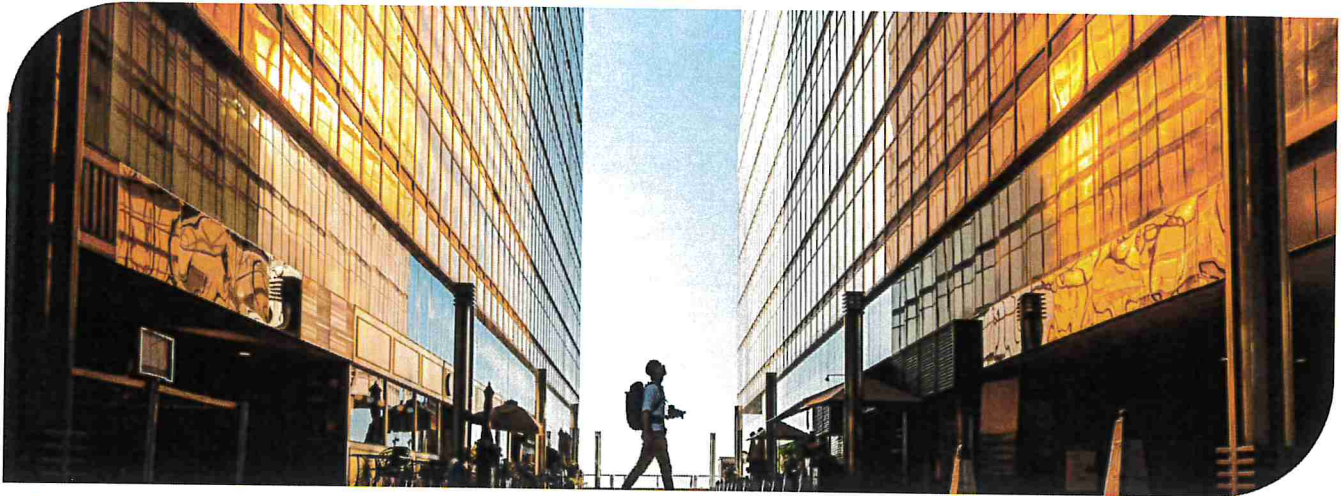
An internal audit is an independent, objective review of an organization's internal controls, corporate governance, and accounting processes and procedures, with the main role of an internal audit being to reduce and mitigate risk, as well as improve operational performance, controls, and governance processes. When it comes to internal audit, different agencies have varying needs, policies, procedures, staffing, and other variables. You need an internal audit function as unique as your organization — Eide Bailly tailors its internal audit services to your specific needs and has experience serving a wide variety of government agencies at the state and local levels.

## **Data Analytics**

The future economy is all about data. We are firm believers that the winners in the technological revolution will be those who figure out how to use their data and make better decisions. We want to help you win. Data reporting and predictive analytics do not need to be intimidating. Discover what your data is really trying to tell you with the help of our team of certified data analysts. From data strategy and goal setting, to consolidating your data sources in a data warehouse for a single source of truth, our team is here to help you make data analytics work for you — one dashboard and report at a time.

## **Forensic Accounting**

Our seasoned professionals have years of relevant investigative experience. Our forensic accountants are experienced in assisting with internal, civil, criminal, and insurance recovery investigations related to allegations of theft, fraud, and accounting irregularities. The forensic methodologies and technology used by our team of specialists help get to the facts of these situations and are court proven. We understand the urgency of resolving these types of matters and deliver a quality work product in an efficient and timely manner.



## The Right Choice for Venture Academy

# Exceeding Expectations and Achieving Goals

Our longstanding relationship with Venture has allowed us to build efficiencies into the audit and tax processes to enable us to provide value to Venture beyond our audit and tax engagements. We will continue to leverage this historical knowledge to provide value to Venture in addition to our assurance and tax engagements.

We understand and recognize the careful consideration that Venture must undertake when determining whether to continue with Eide Bailly as your current accounting firm. The following are some of the many reasons why we think our relationship with Venture continues to be the best fit:

- Our extensive experience in the government and nonprofit industries extends firmwide and continues to provide additional resources at Venture's disposal.
- Inquiries from management regarding technical issues, including phone calls throughout the year, are not billed separately and reflect our commitment to serve you beyond traditional offerings. Our philosophy is to be proactive in our conversations with management, rather than identify potential issues during the audit and tax engagements.
- Our willingness to be a trusted advisor extends beyond management, as demonstrated by recommendations and discussions on numerous occasions.
- We have addressed difficult conversations with management and are direct in our communications.
- We continue to present management and the Board with important information that is relevant to decision making.

Eide Bailly is committed to providing you with exceptional service and attention that not only surpasses our competitors but also ensures you feel as valued as you are, as we strive to be responsive and reliable advisors ready to answer any questions you may have while you evaluate your next steps, ensuring you have everything you need to make your decision.

### **David Erickson, CPA**

Partner

801.337.3752 | [derickson@eidebailly.com](mailto:derickson@eidebailly.com)

### **Ken Jeppesen, CPA, CCIFP**

Partner

801.337.3717 | [kjeppesen@eidebailly.com](mailto:kjeppesen@eidebailly.com)

## **We Want to Continue to Work with You**

We're driven to help clients take on the now and the next with inspired ideas, solutions, and results. We look forward to continuing to work with you.

Appendix A: Team Profiles  
**Knowledgeable and  
Experienced Team**



# David Erickson, CPA

Partner

*I find enjoyment in providing valuable customer service and solutions to my clients. In my opinion, that doesn't only mean providing information and feedback in a timely manner, but really understanding what our clients want and need and being a resource for them.*

801.337.3752 | derickson@eidebailly.com

David provides audit and accounting services for a variety of clients, including charter schools, construction, manufacturing, distribution and logistics, dealerships, and nonprofit entities. David leads the audit engagement team through planning, performing, supervising and reviewing engagements.

When you work with David, you can expect prompt responses to your questions and concerns and someone who takes the time to understand your company, working with you to complete your goals and overcome your challenges.

Outside of work, David enjoys spending time with his family and friends. He enjoys golfing with his dad, brothers and son, and has found an interest in playing pickleball.

## Client Work

Oversees audit engagements and works closely with clients and engagement staff.

Provided audit and review services to a variety of clients across multiple industries since 2011.



## Memberships

American Institute of Certified Public Accountants

Utah Association of Certified Public Accountants

## Designation/Licensures

Certified Public Accountant

## Education

Master's Degree, Accounting - Weber State University, Ogden

Bachelor of Arts, Accounting - Weber State University, Ogden

## Community

Volunteer Coach

# Ken Jeppesen, CPA, CCIFF

Partner

*I enjoy working with a variety of clients. I strive to develop strong, trusting relationships with clients and take the time to truly understand their business. I think outside the box to provide solutions that will help clients meet their business objectives.*

801.337.3717 | kjeppesen@eidebailly.com

Ken provides audit and consulting services to various industries including primarily charter schools, manufacturing and distribution, nonprofit, and contractors.

When you work with Ken, you can expect all things genuine. He is easily approachable, friendly and reliable. He will take the time to sit down with you and will truly listen to understand your needs and expectations. When meeting with a client who has a complex scenario, he explores all the options and identifies the best solution to help alleviate clients' stress so they can focus on their goals.

Outside of work, Ken enjoys backpacking in the Windriver Mountain Range in Wyoming, downhill skiing at one of Utah's fabulous resorts or golfing with family and friends. Ken can also be found spending time with his family, doing anything from attending a Utah State University football game or playing sports in the back yard. Ken finds pride and enjoyment coaching his children's sports teams - more time to bond!

## Client Work

Diverse client list - from wedding gowns to pet food, including providing insight on tax savings and available tax credits provided by Eide Bailly's tax group, as well as improving accounting and internal control processes.

Understands intricacies of the construction industry and the importance of understanding bid and cost estimate process.

Provides consulting, audit and forecasting services to more than 70 charter schools.



## Memberships

American Institute of Certified Public Accountants (AICPA),  
Former Peer Review Team Captain

Utah Association of Certified Public Accountants (UACPA)

## Designation/Licensures

Certified Public Accountant

Certified Construction Industry Financial Professional

## Education

Master of Accountancy - Utah State University, Logan, Utah

Bachelor of Arts, Accounting - Utah State University, Logan, Utah

## Community

Boy Scouts of America,  
Crossroads of the West Council  
Executive Board President

Proud Utah State University  
Alumnus - Go Aggies!

Utah State University School of  
Accountancy, Advisory Board

# Brady Nelson

Manager

*I'm inspired by the opportunity to drive continuous improvement in every engagement I'm involved in. I find motivation in solving complex problems, mentoring my team, and helping build systems that promote continuous improvement and accountability. Knowing that my work contributes to smarter decisions and long-term success keeps me engaged and passionate about what I do.*

801.456.5235 | bnelson@eidebailly.com

Brady oversees the planning, execution, and completion of audit engagements to ensure compliance with regulatory standards and internal policies. He leads audit teams, coordinates with stakeholders, and provides strategic insights to improve financial and operational processes.

Clients can expect a collaborative and transparent approach, where their needs are prioritized and solutions are tailored to their unique challenges. Brady focuses on delivering high-quality audit services with integrity, clear communication, and a commitment to continuous improvement.

Outside of work, Brady enjoys spending time with family, exploring the outdoors, and staying active through hobbies like hiking and sports. He also appreciates opportunities to learn new things and connect with others in meaningful ways.

## Client Work

Provides audit and other assurance services for a variety of industries with an emphasis on affordable housing, charter schools, nonprofit organizations, and dealerships.



## Education

Master of Accountancy - Utah State University, Logan

Bachelor of Arts, Accounting - Utah State University, Logan

## Appendix B: Peer Review

# Peer Review



### Report on the Firm's System of Quality Control

To the Partners of Eide Bailly LLP  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Eide Bailly LLP (the "Firm") applicable to engagements not subject to Public Company Accounting Oversight Board ("PCAOB") permanent inspection in effect for the year ended April 30, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants ("Standards").

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

The Firm is responsible for designing and complying with a system of quality control to provide the Firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the Firm's system of quality control based on our review.

#### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; and examinations of service organizations (SOC 1<sup>®</sup> and SOC 2<sup>®</sup> engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Eide Bailly LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2023, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Eide Bailly LLP has received a peer review rating of *pass*.

*Cherry Bekaert LLP*

Atlanta, Georgia  
January 9, 2024

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Tables

Table 1. STI rates per 100,000 population with 5- and 1-year percent change, Utah, 2019–2023

| STI rates per 100,000 population and percent change    |       |       |       |       |       |                |        |
|--|-------|-------|-------|-------|-------|----------------|--------|
| Disease  | Rates |       |       |       |       | Percent change |        |
|  | 2019  | 2020  | 2021  | 2022  | 2023  | 5 year         | 1 Year |
| Chlamydia  | 342.7 | 320.7 | 336.4 | 326.3 | 316.6 | -7.6%          | -2.9%  |
| Gonorrhea  | 89.1  | 95.4  | 108.8 | 90.5  | 76.3  | -14.3%         | -15.6  |
| Syphilis<br>(all stages including congenital syphilis) | 13.4  | 10.9  | 15.9  | 19.6  | 24.1  | 79.8%          | 22.9%  |

Note: Cases were classified by Morbidity and Mortality Weekly Report (*MMWR*) year.  
 Data sources: Utah Department of Health and Human Services (DHHS) Office of Communicable Diseases, UT-NEDSS (reportable disease surveillance system) and population data from Utah Population Committee estimates by the Kem C. Gardner Policy Institute.

Table 2. Chlamydia cases and rates per 100,000 population, Utah and United States (U.S.), 2014–2023

| Chlamydia cases and rates |       |       |       |
|---------------------------|-------|-------|-------|
| Year                      | Utah  |       | U.S.  |
|                           | Cases | Rate  | Rate  |
| 2014                      | 8218  | 279.7 | 452.2 |
| 2015                      | 8611  | 288.6 | 475.0 |
| 2016                      | 9460  | 308.9 | 494.7 |
| 2017                      | 10135 | 324.6 | 524.6 |
| 2018                      | 10558 | 332.4 | 537.5 |
| 2019                      | 11072 | 342.7 | 552.8 |
| 2020                      | 10492 | 320.7 | 481.3 |
| 2021                      | 11230 | 336.4 | 495.5 |
| 2022                      | 11110 | 326.3 | 495.0 |
| 2023                      | 10944 | 316.6 | 492.2 |

Note: Cases were classified by Morbidity and Mortality Weekly Report (*MMWR*) year. Data sources: Utah Department of Health and Human Services (DHHS) Office of Communicable Diseases, UT-NEDSS (reportable disease surveillance system) and population data from Utah Population Committee estimates by the Kem C. Gardner Policy Institute.

Table 3. Gonorrhea cases and rates per 100,000 population, Utah and United States (U.S.), 2014–2023

| Gonorrhea cases and rates |       |       |       |
|---------------------------|-------|-------|-------|
| Year                      | Utah  |       | U.S.  |
|                           | Cases | Rate  | Rate  |
| 2014                      | 1440  | 49.0  | 109.8 |
| 2015                      | 1560  | 52.3  | 123.0 |
| 2016                      | 2100  | 68.6  | 145.0 |
| 2017                      | 2541  | 81.4  | 170.6 |
| 2018                      | 2895  | 91.1  | 178.3 |
| 2019                      | 2878  | 89.1  | 188.4 |
| 2020                      | 3121  | 95.4  | 206.5 |
| 2021                      | 3632  | 108.8 | 214.0 |
| 2022                      | 3082  | 90.5  | 194.4 |
| 2023                      | 2638  | 76.3  | 179.5 |

Note: Cases were classified by Morbidity and Mortality Weekly Report (*MMWR*) year. Data sources: Utah Department of Health and Human Services (DHHS) Office of Communicable Diseases, UT-NEDSS (reportable disease surveillance system) and population data from Utah Population Committee estimates by the Kem C. Gardner Policy Institute.

Table 4. Syphilis (all stages including congenital syphilis) cases and rates per 100,000 population, Utah and United States (U.S.), 2014–2023

| Syphilis (all stages including congenital syphilis)<br>cases and rates |       |      |      |
|--|-------|------|------|
| Year   | Utah  |      | U.S. |
|  | Cases | Rate | Rate |
| 2014   | 161   | 5.5  | 19.9 |
| 2015   | 193   | 6.5  | 23.2 |
| 2016   | 260   | 8.5  | 27.4 |
| 2017   | 301   | 9.6  | 31.2 |
| 2018   | 421   | 13.3 | 35.2 |
| 2019   | 432   | 13.4 | 39.7 |
| 2020   | 357   | 10.9 | 40.4 |
| 2021   | 532   | 15.9 | 53.2 |
| 2022   | 669   | 19.6 | 62.2 |
| 2023   | 833   | 24.1 | 62.5 |

Note: Cases were classified by Morbidity and Mortality Weekly Report (*MMWR*) year.  
 Data sources: Utah Department of Health and Human Services (DHHS) Office of Communicable Diseases, UT-NEDSS (reportable disease surveillance system) and population data from Utah Population Committee estimates by the Kem C. Gardner Policy Institute.  
 Data for congenital syphilis uses live births to calculate the rate. Utah data comes from the Utah Birth Certificate Database, Office of Vital Records and Statistics, Utah Department of Health and Human Services. National data comes from the National Vital Statistics System, National Center for Health Statistics, U.S. Centers for Disease Control and Prevention.

Table 5. Primary and secondary syphilis cases and rates per 100,000 population, Utah and United States (U.S.), 2014–2023

| Primary and secondary syphilis cases and rates |       |      |      |
|--|-------|------|------|
| Year   | Utah  |      | U.S. |
|  | Cases | Rate | Rate |
| 2014   | 53    | 1.8  | 6.4  |
| 2015   | 66    | 2.2  | 7.5  |
| 2016   | 93    | 3.0  | 8.7  |
| 2017   | 117   | 3.7  | 9.4  |
| 2018   | 168   | 5.3  | 10.7 |
| 2019   | 138   | 4.3  | 11.9 |
| 2020   | 133   | 4.1  | 12.6 |
| 2021   | 207   | 6.2  | 16.2 |
| 2022   | 237   | 7.0  | 17.7 |
| 2023   | 328   | 9.5  | 15.8 |

Note: Cases were classified by Morbidity and Mortality Weekly Report (*MMWR*) year. Data sources: Utah Department of Health and Human Services (DHHS) Office of Communicable Diseases, UT-NEDSS (reportable disease surveillance system) and population data from Utah Population Committee estimates by the Kem C. Gardner Policy Institute.

Table 6. Early non-primary non-secondary syphilis cases and rates per 100,000 population, Utah and United States (U.S.), 2014–2023

| Early non-primary non-secondary syphilis cases and rates |       |      |      |
|--|-------|------|------|
| Year   | Utah  |      | U.S. |
|  | Cases | Rate | Rate |
| 2014   | 42    | 1.4  | 6.1  |
| 2015   | 36    | 1.2  | 7.5  |
| 2016   | 61    | 2.0  | 9.0  |
| 2017   | 87    | 2.8  | 10.4 |
| 2018   | 106   | 3.3  | 11.8 |
| 2019   | 120   | 3.7  | 12.7 |
| 2020   | 82    | 2.5  | 13.0 |
| 2021   | 133   | 4.0  | 15.6 |
| 2022   | 183   | 5.4  | 17.1 |
| 2023   | 163   | 4.7  | 16.0 |

Note: Cases were classified by Morbidity and Mortality Weekly Report (*MMWR*) year. Data sources: Utah Department of Health and Human Services (DHHS) Office of Communicable Diseases, UT-NEDSS (reportable disease surveillance system) and population data from Utah Population Committee estimates by the Kem C. Gardner Policy Institute.

Table 7. Late or unknown duration syphilis cases and rates per 100,000 population, Utah and United States (U.S.), 2014–2023

| Late or unknown duration syphilis cases and rates |       |      |      |
|---|-------|------|------|
| Year  | Utah  |      | U.S. |
|   | Cases | Rate | Rate |
| 2014  | 66    | 2.2  | 7.4  |
| 2015  | 91    | 3.0  | 8.1  |
| 2016  | 106   | 3.5  | 9.5  |
| 2017  | 97    | 3.1  | 11.1 |
| 2018  | 146   | 4.6  | 12.3 |
| 2019  | 170   | 5.3  | 14.4 |
| 2020  | 141   | 4.3  | 14.2 |
| 2021  | 190   | 5.7  | 20.6 |
| 2022  | 242   | 7.1  | 26.3 |
| 2023  | 326   | 9.4  | 29.5 |

Note: Cases were classified by Morbidity and Mortality Weekly Report (*MMWR*) year. Data sources: Utah Department of Health and Human Services (DHHS) Office of Communicable Diseases, UT-NEDSS (reportable disease surveillance system) and population data from Utah Population Committee estimates by the Kem C. Gardner Policy Institute.

Table 8. Congenital syphilis cases and rates per 100,000 population, Utah and United States (U.S.), 2014–2023

| Congenital syphilis cases and rates |       |       |        |
|-------------------------------------|-------|-------|--------|
| Year                                | Utah  |       | U.S.   |
|                                     | Cases | Rate  | Rate   |
| 2014                                | 0     | 0.0   | 11.5   |
| 2015                                | 0     | 0.0   | 12.4   |
| 2016                                | 0     | 0.0   | 16.2   |
| 2017                                | 0     | 0.0   | 24.4   |
| 2018                                | <11   | —     | —      |
| 2019                                | <11   | —     | —      |
| 2020                                | <11   | —     | —      |
| 2021                                | <11   | —     | —      |
| 2022                                | <11   | 15.3* | 102.5* |
| 2023                                | 16    | 35.6  | 105.8  |

Note: Cases were classified by Morbidity and Mortality Weekly Report (*MMWR*) year.

\* Use caution in interpreting, the estimate has a relative standard error greater than 30% and does not meet DHHS standards for reliability. Rate estimates with relative standard errors greater than 50% have been suppressed.

Data sources: Utah Department of Health and Human Services (DHHS) Office of Communicable Diseases, UT-NEDSS (reportable disease surveillance system) and population data from Utah Population Committee estimates by the Kem C. Gardner Policy Institute.

Data for congenital syphilis uses live births to calculate the rate. Utah data comes from the Utah Birth Certificate Database, Office of Vital Records and Statistics, Utah Department of Health and Human Services. National data comes from the National Vital Statistics System, National Center for Health Statistics, U.S. Centers for Disease Control and Prevention.

Table 9. Chlamydia cases by local health district, Utah, 2014–2023

| Chlamydia cases       |      |      |      |       |       |       |       |       |       |       |
|-----------------------|------|------|------|-------|-------|-------|-------|-------|-------|-------|
| Local health district | 2014 | 2015 | 2016 | 2017  | 2018  | 2019  | 2020  | 2021  | 2022  | 2023  |
| Bear River            | 267  | 348  | 354  | 353   | 394   | 391   | 381   | 428   | 407   | 343   |
| Central               | 110  | 91   | 89   | 106   | 123   | 135   | 118   | 146   | 141   | 136   |
| Davis                 | 954  | 891  | 968  | 1142  | 1145  | 1154  | 956   | 965   | 975   | 970   |
| Salt Lake             | 4279 | 4579 | 5107 | 5328  | 5289  | 5709  | 5458  | 5834  | 5762  | 5597  |
| San Juan              | N/A  | 55   | 54   | 59    | 43    | 55    | 15    | 42    | 47    | 58    |
| Southeast             | 126  | 69   | 69   | 70    | 100   | 91    | 69    | 81    | 97    | 84    |
| Southwest             | 432  | 410  | 461  | 556   | 653   | 701   | 651   | 672   | 720   | 730   |
| Summit                | 91   | 89   | 120  | 118   | 116   | 132   | 129   | 111   | 141   | 124   |
| Tooele                | 143  | 164  | 159  | 194   | 187   | 188   | 176   | 197   | 170   | 199   |
| TriCounty             | 139  | 118  | 124  | 111   | 147   | 97    | 108   | 127   | 91    | 111   |
| Utah                  | 940  | 974  | 1021 | 1180  | 1270  | 1362  | 1411  | 1603  | 1587  | 1586  |
| Wasatch               | 35   | 29   | 46   | 42    | 46    | 57    | 52    | 51    | 69    | 66    |
| Weber-Morgan          | 702  | 794  | 885  | 876   | 1043  | 1000  | 968   | 970   | 902   | 935   |
| Unknown               | 0    | 0    | <11  | 0     | <11   | 0     | 0     | <11   | <11   | <11   |
| State total           | 8218 | 8611 | 9460 | 10135 | 10558 | 11072 | 10492 | 11230 | 11110 | 10944 |

Note: Cases were classified by Morbidity and Mortality Weekly Report (MMWR) year. San Juan County has been an independent LHD since 2015. Prior to 2015, it was served by the Southeast Utah LHD. Data sources: Utah Department of Health and Human Services (DHHS) Office of Communicable Diseases, UT-NEDSS (reportable disease surveillance system) and population data from Utah Population Committee estimates by the Kem C. Gardner Policy Institute.

Table 10. Chlamydia rates per 100,000 population by local health district, Utah, 2014-2023

| Chlamydia rates       |       |       |       |       |       |       |       |       |       |       |
|-----------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Local health district | 2014  | 2015  | 2016  | 2017  | 2018  | 2019  | 2020  | 2021  | 2022  | 2023  |
| Bear River            | 155.6 | 200.1 | 199.3 | 195.2 | 214.3 | 209.4 | 201.1 | 214.3 | 199.8 | 166.8 |
| Central               | 144.4 | 118.3 | 113.8 | 133.4 | 152.4 | 164.8 | 142.4 | 181.6 | 172.5 | 164.2 |
| Davis                 | 290.1 | 266.1 | 283.7 | 329.2 | 326.1 | 324.8 | 266.1 | 262.7 | 260.9 | 257.0 |
| Salt Lake             | 392.4 | 415.3 | 455.7 | 468.5 | 460.3 | 492.8 | 468.3 | 491.7 | 477.2 | 458.6 |
| San Juan              | N/A   | 360.6 | 351.9 | 386.0 | 280.4 | 361.2 | 98.2  | 289.9 | 314.9 | 387.8 |
| Southeast             | 225.7 | 171.3 | 171.7 | 175.9 | 250.0 | 225.8 | 169.5 | 202.5 | 240.1 | 207.3 |
| Southwest             | 199.2 | 185.2 | 202.2 | 235.5 | 267.3 | 277.3 | 249.0 | 247.0 | 258.8 | 255.8 |
| Summit                | 232.5 | 224.3 | 295.8 | 285.2 | 277.0 | 308.4 | 303.5 | 257.6 | 325.9 | 285.1 |
| Tooele                | 232.6 | 261.7 | 246.0 | 287.4 | 267.3 | 260.7 | 236.2 | 257.0 | 218.8 | 250.6 |
| TriCounty             | 238.6 | 197.8 | 215.4 | 197.9 | 261.1 | 171.2 | 189.8 | 222.9 | 158.3 | 192.6 |
| Utah                  | 167.5 | 169.9 | 172.7 | 194.2 | 204.2 | 214.3 | 216.7 | 234.0 | 224.3 | 217.9 |
| Wasatch               | 125.8 | 99.6  | 151.2 | 131.1 | 138.2 | 166.6 | 147.3 | 141.0 | 185.3 | 174.0 |
| Weber-Morgan          | 279.9 | 312.6 | 342.3 | 332.7 | 390.0 | 367.9 | 351.8 | 346.8 | 320.5 | 330.3 |
| Unknown               | N/A   | N/A   | N/A   | N/A   | N/A   | N/A   | N/A   | N/A   | N/A   | N/A   |
| State total           | 279.7 | 288.6 | 310.8 | 326.6 | 334.6 | 345.6 | 322.8 | 336.4 | 326.3 | 316.6 |

Note: Cases were classified by Morbidity and Mortality Weekly Report (MMWR) year. San Juan County has been an independent LHD since 2015. Prior to 2015, it was served by the Southeast Utah LHD. Data sources: Utah Department of Health and Human Services (DHHS) Office of Communicable Diseases, UT-NEDSS (reportable disease surveillance system) and population data from Utah Population Committee estimates by the Kem C. Gardner Policy Institute.

Table 11. Chlamydia cases by age and sex in adolescents and young adults, Utah, 2023

| Adolescents and young adults chlamydia cases |       |         |       |        |       |        |
|--|-------|---------|-------|--------|-------|--------|
| Males  |       | Females |       | Total  |       |        |
| Age  | Cases | Rates   | Cases | Rates  | Cases | Rates  |
| 15   | 18    | 58.9    | 79    | 279.1  | 91    | 164.8  |
| 16   | 43    | 140.0   | 168   | 597.8  | 211   | 358.7  |
| 17   | 90    | 298.9   | 260   | 934.7  | 350   | 604.3  |
| 18   | 137   | 441.3   | 496   | 1572.5 | 633   | 1011.4 |
| 19   | 209   | 784.7   | 620   | 1884.4 | 829   | 1392.4 |
| 20   | 234   | 892.4   | 604   | 1904.0 | 838   | 1446.2 |
| 21   | 264   | 853.5   | 633   | 2190.2 | 897   | 1499.2 |
| 22   | 292   | 865.9   | 524   | 1942.4 | 816   | 1344.3 |
| 23   | 270   | 823.0   | 481   | 1755.2 | 751   | 1247.3 |
| 24   | 253   | 847.3   | 376   | 1451.1 | 629   | 1127.8 |

Note: Cases were classified by Morbidity and Mortality Weekly Report (MMWR) year. Data sources: Utah Department of Health and Human Services (DHHS) Office of Communicable Diseases, UT-NEDSS (reportable disease surveillance system) and population data from Utah Population Committee estimates by the Kem C. Gardner Policy Institute.

Table 12. Gonorrhea cases by local health district, Utah, 2014-2023

| Gonorrhea cases       |      |      |      |      |      |      |      |      |      |      |
|-----------------------|------|------|------|------|------|------|------|------|------|------|
| Local health district | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
| Bear River            | 35   | 17   | 27   | 49   | 53   | 39   | 58   | 62   | 70   | 44   |
| Central               | 7    | 8    | 10   | 9    | 24   | 11   | 12   | 28   | 22   | 12   |
| Davis                 | 105  | 93   | 138  | 184  | 217  | 228  | 244  | 254  | 236  | 161  |
| Salt Lake             | 1001 | 1048 | 1436 | 1653 | 1909 | 1895 | 1990 | 2349 | 1999 | 1792 |
| San Juan              | 0    | 4    | 6    | 5    | 7    | 16   | 5    | 13   | 9    | 7    |
| Southeast             | 7    | 6    | 6    | 19   | 21   | 15   | 12   | 15   | 10   | 8    |
| Southwest             | 23   | 55   | 56   | 88   | 65   | 84   | 96   | 153  | 104  | 112  |
| Summit                | 9    | 10   | 11   | 7    | 22   | 24   | 25   | 23   | 22   | 26   |
| Tooele                | 22   | 28   | 29   | 42   | 26   | 47   | 53   | 76   | 51   | 39   |
| TriCounty             | 7    | 12   | 6    | 14   | 28   | 25   | 20   | 23   | 18   | 27   |
| Utah                  | 97   | 129  | 159  | 201  | 229  | 244  | 328  | 349  | 325  | 267  |
| Wasatch               | 2    | 3    | 9    | 8    | 4    | 7    | 17   | 19   | 14   | 7    |
| Weber-Morgan          | 124  | 147  | 206  | 262  | 290  | 243  | 261  | 268  | 201  | 131  |
| Unknown               | 1    | 0    | 1    | 0    | 0    | 0    | 0    | 0    | 1    | 5    |
| State total           | 1440 | 1560 | 2100 | 2541 | 2895 | 2878 | 3121 | 3632 | 3082 | 2638 |

Note: Cases were classified by Morbidity and Mortality Weekly Report (MMWR) year. San Juan County has been an independent LHD since 2015. Prior to 2015, it was served by the Southeast Utah LHD. Data sources: Utah Department of Health and Human Services (DHHS) Office of Communicable Diseases, UT-NEDSS (reportable disease surveillance system) and population data from Utah Population Committee estimates by the Kem C. Gardner Policy Institute.

Table 13. Gonorrhea rates per 100,000 population by local health district, Utah, 2014–2023

| Gonorrhea rates       |      |      |       |       |       |       |       |       |       |       |
|-----------------------|------|------|-------|-------|-------|-------|-------|-------|-------|-------|
| Local health district | 2014 | 2015 | 2016  | 2017  | 2018  | 2019  | 2020  | 2021  | 2022  | 2023  |
| Bear River            | 20.4 | 9.8  | 15.2  | 27.1  | 28.8  | 20.9  | 30.6  | 31.0  | 34.4  | 21.4  |
| Central               | 9.2  | 10.4 | 12.8  | 11.3  | 29.7  | 13.4  | 14.5  | 34.8  | 26.9  | 14.5  |
| Davis                 | 31.9 | 27.8 | 40.4  | 53.0  | 61.8  | 64.2  | 67.9  | 69.2  | 63.2  | 42.7  |
| Salt Lake             | 91.8 | 95.0 | 128.1 | 145.3 | 166.2 | 163.6 | 170.7 | 198.0 | 165.5 | 146.8 |
| San Juan              | N/A  | 26.2 | 39.1  | 32.7  | 45.6  | 105.1 | 32.7  | 89.7  | 60.3  | 46.8  |
| Southeast             | 12.5 | 14.9 | 14.9  | 47.8  | 52.5  | 37.2  | 29.5  | 37.5  | 24.8  | 19.7  |
| Southwest             | 10.6 | 24.8 | 24.6  | 37.3  | 26.6  | 33.2  | 36.7  | 56.2  | 37.4  | 39.2  |
| Summit                | 23.0 | 25.2 | 27.1  | 16.9  | 52.5  | 56.1  | 58.8  | 53.4  | 50.8  | 59.8  |
| Tooele                | 35.8 | 44.7 | 44.9  | 62.2  | 37.2  | 65.2  | 71.1  | 99.2  | 65.7  | 49.1  |
| TriCounty             | 12.0 | 20.1 | 10.4  | 25.0  | 49.7  | 44.1  | 35.2  | 40.4  | 31.3  | 46.8  |
| Utah                  | 17.3 | 22.5 | 26.9  | 33.1  | 36.8  | 38.4  | 50.4  | 50.9  | 45.9  | 36.7  |
| Wasatch               | 7.2  | 10.3 | 29.6  | 25.0  | 12.0  | 20.5  | 48.2  | 52.5  | 37.6  | 18.5  |
| Weber-Morgan          | 49.4 | 57.9 | 79.7  | 99.5  | 108.4 | 89.4  | 94.9  | 95.8  | 71.4  | 46.3. |
| Unknown               | N/A  | N/A  | N/A   | N/A   | N/A   | N/A   | N/A   | N/A   | N/A   | N/A   |
| State total           | 49.0 | 52.3 | 69.0  | 81.9  | 91.8  | 89.8  | 96.0  | 108.8 | 90.5  | 76.3  |

Note: Cases were classified by Morbidity and Mortality Weekly Report (MMWR) year. San Juan County has been an independent LHD since 2015. Prior to 2015, it was served by the Southeast Utah LHD. Data sources: Utah Department of Health and Human Services (DHHS) Office of Communicable Diseases, UT-NEDSS (reportable disease surveillance system) and population data from Utah Population Committee estimates by the Kem C. Gardner Policy Institute.

Table 14. Gonorrhea cases by age and sex in adolescents and young adults, Utah, 2023

| Adolescent and young adult gonorrhea cases |       |       |         |       |       |       |
|--|-------|-------|---------|-------|-------|-------|
| Age  | Males |       | Females |       | Total |       |
|  | Cases | Rates | Cases   | Rates | Cases | Rates |
| 15   | <11   | 19.6* | <11     | 17.7* | <11   | 18.7* |
| 16   | <11   | 19.5* | 13      | 46.3  | 19    | 32.3  |
| 17   | 18    | 59.8  | 13      | 46.7  | 31    | 53.5  |
| 18   | 26    | 83.8  | 31      | 98.3  | 57    | 91.1  |
| 19   | 58    | 217.8 | 58      | 176.3 | 116   | 194.8 |
| 20   | 59    | 225.0 | 57      | 179.7 | 116   | 200.2 |
| 21   | 63    | 203.7 | 51      | 176.5 | 114   | 190.5 |
| 22   | 72    | 213.5 | 51      | 189.0 | 123   | 202.6 |
| 23   | 76    | 231.7 | 46      | 167.9 | 122   | 202.6 |
| 24   | 81    | 271.3 | 29      | 111.9 | 110   | 197.2 |

Note: Cases were classified by Morbidity and Mortality Weekly Report (*MMWR*) year.

\*Use caution in interpreting, the estimate has a relative standard error greater than 30% and does not meet DHHS standards for reliability.

Data sources: Utah Department of Health and Human Services (DHHS) Office of Communicable Diseases, UT-NEDSS (reportable disease surveillance system) and population data from Utah Population Committee estimates by the Kem C. Gardner Policy Institute.

Table 15. Gonorrhea cases and percent among MSM, Utah, 2014–2023

| Gonorrhea cases among MSM |       |         |          |         |         |         |                     |
|---------------------------|-------|---------|----------|---------|---------|---------|---------------------|
| Year                      | MSM*  |         | Not MSM* |         | Unknown |         | Total male<br>Cases |
|                           | Cases | Percent | Cases    | Percent | Cases   | Percent |                     |
| 2014                      | 362   | 41.9%   | 352      | 40.8%   | 149     | 17.3%   | 863                 |
| 2015                      | 450   | 42.9%   | 344      | 32.8%   | 254     | 24.2%   | 1049                |
| 2016                      | 537   | 38.8%   | 499      | 36.1%   | 348     | 25.1%   | 1384                |
| 2017                      | 635   | 38.0%   | 568      | 34.0%   | 468     | 28.0%   | 1671                |
| 2018                      | 850   | 43.5%   | 586      | 30.0%   | 518     | 26.5%   | 1954                |
| 2019                      | 740   | 39.6%   | 595      | 31.9%   | 532     | 28.5%   | 1868                |
| 2020                      | 617   | 32.3%   | 541      | 28.3%   | 754     | 39.4%   | 1912                |
| 2021                      | 1006  | 42.1%   | 699      | 29.2%   | 687     | 28.7%   | 2392                |
| 2022                      | 940   | 46.3%   | 553      | 27.2%   | 538     | 26.5%   | 2031                |
| 2023                      | 877   | 47.4%   | 422      | 22.8%   | 544     | 29.4%   | 1849                |

\*MSM=Men who have sex with men

Note: Cases were classified by Morbidity and Mortality Weekly Report (*MMWR*) year.  
 Data sources: Utah Department of Health and Human Services Office of Communicable Diseases, UT-NEDSS (reportable disease surveillance system) and population data from Utah Population Committee estimates by the Kem C. Gardner Policy Institute.

Table 16. Syphilis (all stages including congenital syphilis) by local health district, Utah, 2014–2023

| Syphilis (all stages including congenital syphilis) cases |      |      |      |      |      |      |      |      |      |      |
|---|------|------|------|------|------|------|------|------|------|------|
| Local health district                                     | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
| Bear River  | <11  | <11  | <11  | <11  | <11  | <11  | <11  | 12   | 19   | 18   |
| Central   | 0    | 0    | 0    | <11  | <11  | <11  | <11  | <11  | <11  | <11  |
| Davis   | 15   | 16   | 18   | 23   | 37   | 44   | 25   | 39   | 48   | 40   |
| Salt Lake   | 112  | 130  | 188  | 203  | 270  | 271  | 213  | 301  | 432  | 550  |
| San Juan  | N/A  | <11  | <11  | <11  | <11  | <11  | <11  | <11  | <11  | <11  |
| Southeast   | <11  | <11  | <11  | <11  | 0    | <11  | <11  | <11  | <11  | <11  |
| Southwest   | <11  | <11  | <11  | 19   | 21   | 15   | 16   | 27   | 28   | 35   |
| Summit  | <11  | <11  | <11  | <11  | <11  | <11  | <11  | <11  | <11  | <11  |
| Tooele  | <11  | <11  | <11  | <11  | <11  | <11  | <11  | <11  | <11  | <11  |
| TriCounty   | 0    | 0    | 0    | <11  | <11  | <11  | <11  | <11  | <11  | <11  |
| Utah  | 15   | 14   | 20   | 22   | 36   | 48   | 40   | 72   | 66   | 99   |
| Wasatch   | <11  | <11  | 0    | <11  | <11  | 0    | 0    | 0    | <11  | <11  |
| Weber-Morgan  | <11  | <11  | <11  | 20   | 38   | 29   | 34   | 47   | 41   | 40   |
| Unknown   | 0    | <11  | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
| State total   | 161  | 193  | 260  | 301  | 421  | 432  | 357  | 532  | 669  | 833  |

Note: Cases were classified by Morbidity and Mortality Weekly Report (MMWR) year. San Juan County has been an independent LHD since 2015. Prior to 2015, it was served by the Southeast Utah LHD. \*Use caution in interpreting, the estimate has a relative standard error greater than 30% and does not meet DHHS standards for reliability. Rate estimates with relative standard errors greater than 50% have been suppressed. Data sources: Utah Department of Health and Human Services (DHHS) Office of Communicable Diseases, UT-NEDSS (reportable disease surveillance system) and population data from Utah Population Committee estimates by the Kem C. Gardner Policy Institute.

Table 17. Syphilis (all stages including congenital syphilis) rates per 100,000 population by local health district, Utah, 2014–2023

| Syphilis cases (all stages including congenital syphilis) rates |      |      |      |      |      |       |       |       |       |       |
|---|------|------|------|------|------|-------|-------|-------|-------|-------|
| Local health district   | 2014 | 2015 | 2016 | 2017 | 2018 | 2019  | 2020  | 2021  | 2022  | 2023  |
| Bear River  | —    | 3.4* | 3.4* | —    | 3.3* | —     | 3.7*  | 6.0   | 9.3   | 8.8   |
| Central   | 0.0  | 0.0  | 0.0  | —    | —    | —     | —     | 7.5*  | —     | 9.7*  |
| Davis   | 4.6  | 4.8  | 5.3  | 6.6  | 10.5 | 12.4  | 7.0   | 10.6  | 12.8  | 10.6  |
| Salt Lake   | 10.3 | 11.8 | 16.8 | 17.8 | 23.5 | 23.4  | 18.3  | 25.4  | 35.8  | 45.1  |
| San Juan  | N/A  | —    | —    | —    | —    | —     | 32.7* | 55.2* | 33.5* | 73.5* |
| Southeast   | —    | —    | —    | —    | 0.0  | 12.4* | —     | —     | 17.3* | 24.7* |
| Southwest   | —    | 3.6* | 4.8* | 8.0  | 8.6  | 5.9   | 6.1   | 9.9   | 10.1  | 12.3  |
| Summit  | —    | —    | —    | —    | —    | 18.7* | —     | 16.2* | 13.9* | 18.4* |
| Tooele  | —    | —    | —    | 7.4* | —    | —     | 8.1*  | 9.1*  | 9.0*  | 10.1* |
| TriCounty   | 0.0  | 0.0  | 0.0  | —    | —    | —     | —     | —     | —     | —     |
| Utah  | 2.7  | 2.4  | 3.4  | 3.6  | 5.8  | 7.6   | 6.1   | 10.5  | 9.3   | 13.6  |
| Wasatch   | —    | —    | 0.0  | —    | —    | 0.0   | 0.0   | 0.0   | —     | —     |
| Weber-Morgan  | 4.4* | 2.8* | 3.9* | 7.6  | 14.2 | 10.7  | 12.4  | 16.8  | 14.6  | 14.1  |
| Unknown   | N/A  | N/A  | N/A  | N/A  | N/A  | N/A   | N/A   | N/A   | N/A   | N/A   |
| State total   | 5.5  | 6.5  | 8.5  | 9.7  | 13.3 | 13.5  | 11.0  | 15.9  | 19.6  | 24.1  |

Note: Cases were classified by Morbidity and Mortality Weekly Report (*MMWR*) year.  
 \*Use caution in interpreting, the estimate has a relative standard error greater than 30% and does not meet DHHS standards for reliability. Rate estimates with relative standard errors greater than 50% have been suppressed. Data sources: Utah Department of Health and Human Services (DHHS) Office of Communicable Diseases, UT-NEDSS (reportable disease surveillance system) and population data from Utah Population Committee estimates by the Kem C. Gardner Policy Institute.

Table 18. Syphilis cases and percent among MSM, Utah, 2014–2023

| Syphilis cases among MSM |       |         |          |         |         |         |                     |
|--------------------------|-------|---------|----------|---------|---------|---------|---------------------|
| Year                     | MSM*  |         | Not MSM* |         | Unknown |         | Total male<br>Cases |
|                          | Cases | Percent | Cases    | Percent | Cases   | Percent |                     |
| 2014                     | 91    | 66.9%   | 14       | 10.3%   | 31      | 22.8%   | 136                 |
| 2015                     | 106   | 64.2%   | 28       | 17.0%   | 27      | 16.4%   | 165                 |
| 2016                     | 185   | 76.8%   | 25       | 10.4%   | 22      | 9.1%    | 241                 |
| 2017                     | 210   | 74.7%   | 40       | 14.2%   | 19      | 6.8%    | 281                 |
| 2018                     | 294   | 80.8%   | 39       | 10.7%   | 37      | 10.2%   | 364                 |
| 2019                     | 304   | 80.2%   | 44       | 11.6%   | 27      | 7.1%    | 379                 |
| 2020                     | 220   | 76.4%   | 37       | 12.8%   | 39      | 13.5%   | 288                 |
| 2021                     | 342   | 80.7%   | 51       | 12.0%   | 44      | 10.4%   | 424                 |
| 2022                     | 390   | 74.1%   | 105      | 20.0%   | 56      | 10.6%   | 526                 |
| 2023                     | 381   | 67.1%   | 156      | 27.5%   | 93      | 16.4%   | 568                 |

\*MSM=Men who have sex with men

Note: Cases were classified by Morbidity and Mortality Weekly Report (*MMWR*) year.

Data sources: Utah Department of Health and Human Services Office of Communicable Diseases, UT-NEDSS (reportable disease surveillance system) and population data from Utah Population Committee estimates by the Kem C. Gardner Policy Institute.

Table 19. Syphilis (all stages) cases by females of reproductive age, Utah, 2014-2023

| Syphilis (all stages) female cases |      |      |      |      |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|------|------|------|------|
| Age group (years)                  | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
| 15 to 19                           | <11  | <11  | <11  | <11  | <11  | <11  | <11  | <11  | <11  | <11  |
| 20 to 24                           | <11  | <11  | <11  | <11  | <11  | 16   | <11  | 16   | 14   | 28   |
| 25 to 29                           | <11  | <11  | <11  | <11  | <11  | <11  | 16   | 16   | 28   | 43   |
| 30 to 34                           | <11  | <11  | <11  | <11  | <11  | <11  | <11  | 14   | 18   | 44   |
| 35 to 39                           | <11  | <11  | <11  | <11  | <11  | <11  | <11  | 15   | 14   | 28   |
| 40 to 44                           | <11  | <11  | <11  | <11  | <11  | <11  | <11  | <11  | 13   | 18   |
| Total                              | 13   | 21   | 20   | 23   | 38   | 43   | 44   | 75   | 89   | 168  |

Note: Cases were classified by Morbidity and Mortality Weekly Report (*MMWR*) year.

\*Use caution in interpreting, the estimate has a relative standard error greater than 30% and does not meet DHHS standards for reliability. Rate estimates with relative standard errors greater than 50% have been suppressed.

Data sources: Utah Department of Health and Human Services Office of Communicable Diseases, UT-NEDSS (reportable disease surveillance system) and population data from Utah Population Committee estimates by the Kem C. Gardner Policy Institute. Data for congenital syphilis uses live births to calculate the rate. Utah data comes from the Utah Birth Certificate Database, Office of Vital Records and Statistics, Utah Department of Health and Human Services. National data comes from the National Vital Statistics System, National Center for Health Statistics, U.S. Centers for Disease Control and Prevention.

Table 20. Syphilis (all stages) rates per 100,000 population by females of reproductive age, Utah, 2014-2023

| Syphilis (all stages) female rates |      |      |      |      |       |      |      |      |      |      |
|------------------------------------|------|------|------|------|-------|------|------|------|------|------|
| Age group (years)                  | 2014 | 2015 | 2016 | 2017 | 2018  | 2019 | 2020 | 2021 | 2022 | 2023 |
| 15 to 19                           | —    | —    | —    | —    | —     | —    | 4.0* | 4.3* | —    | 4.7* |
| 20 to 24                           | —    | 7.3* | 4.9* | 4.0* | 7.1*  | 12.4 | 7.6* | 11.9 | 10.3 | 19.9 |
| 25 to 29                           | 4.7* | —    | 4.4* | —    | 5.8*  | 7.4* | 13.0 | 13.0 | 22.3 | 33.6 |
| 30 to 34                           | —    | —    | —    | 5.6* | 10.2* | 6.4* | 5.4* | 12.3 | 15.3 | 36.4 |
| 35 to 39                           | —    | —    | 4.5* | 6.2* | —     | —    | —    | 13.3 | 12.6 | 25.3 |
| 40 to 44                           | —    | —    | 0.0  | 0.0  | —     | 4.8* | —    | 7.1* | 11.2 | 15.4 |
| Total                              | 2.0  | 3.2  | 3.0  | 3.4  | 5.5   | 6.1  | 6.2  | 10.2 | 11.8 | 21.9 |

Note: Cases were classified by Morbidity and Mortality Weekly Report (MMWR) year.

\*Use caution in interpreting, the estimate has a relative standard error greater than 30% and does not meet DHHS standards for reliability. Rate estimates with relative standard errors greater than 50% have been suppressed.

Data sources: Utah Department of Health and Human Services Office of Communicable Diseases, UT-NEDSS (reportable disease surveillance system) and population data from Utah Population Committee estimates by the Kem C. Gardner Policy Institute. Data for congenital syphilis uses live births to calculate the rate. Utah data comes from the Utah Birth Certificate Database, Office of Vital Records and Statistics, Utah Department of Health and Human Services. National data comes from the National Vital Statistics System, National Center for Health Statistics, U.S. Centers for Disease Control and Prevention.

Table 21. Congenital syphilis cases, Utah, 2014-2023

| Congenital syphilis cases |      |      |      |      |      |      |      |      |      |      |
|---------------------------|------|------|------|------|------|------|------|------|------|------|
| Age group (years)         | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
| <1                        | 0    | 0    | 0    | 0    | <11  | <11  | <11  | <11  | <11  | 16   |

Note: Cases were classified by Morbidity and Mortality Weekly Report (MMWR) year.

\*Use caution in interpreting, the estimate has a relative standard error greater than 30% and does not meet DHHS standards for reliability. Rate estimates with relative standard errors greater than 50% have been suppressed.

Data sources: Utah Department of Health and Human Services Office of Communicable Diseases, UT-NEDSS (reportable disease surveillance system) and population data from Utah Population Committee estimates by the Kem C. Gardner Policy Institute. Data for congenital syphilis uses live births to calculate the rate. Utah data comes from the Utah Birth Certificate Database, Office of Vital Records and Statistics, Utah Department of Health and Human Services. National data comes from the National Vital Statistics System, National Center for Health Statistics, U.S. Centers for Disease Control and Prevention.

Table 22. Congenital syphilis rates per 100,000 population, Utah, 2014-2023

| Congenital syphilis rates |      |      |      |      |      |      |      |      |       |      |
|---------------------------|------|------|------|------|------|------|------|------|-------|------|
| Age group (year)          | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022  | 2023 |
| <1                        | 0.0  | 0.0  | 0.0  | 0.0  | —    | —    | —    | —    | 15.3* | 35.6 |

Note: Cases were classified by Morbidity and Mortality Weekly Report (*MMWR*) year.

\*Use caution in interpreting, the estimate has a relative standard error greater than 30% and does not meet DHHS standards for reliability. Rate estimates with relative standard errors greater than 50% have been suppressed.

Data sources: Utah Department of Health and Human Services Office of Communicable Diseases, UT-NEDSS (reportable disease surveillance system) and population data from Utah Population Committee estimates by the Kem C. Gardner Policy Institute. Data for congenital syphilis uses live births to calculate the rate. Utah data comes from the Utah Birth Certificate Database, Office of Vital Records and Statistics, Utah Department of Health and Human Services. National data comes from the National Vital Statistics System, National Center for Health Statistics, U.S. Centers for Disease Control and Prevention.

# Financial Summary

as of: May 31, 2026



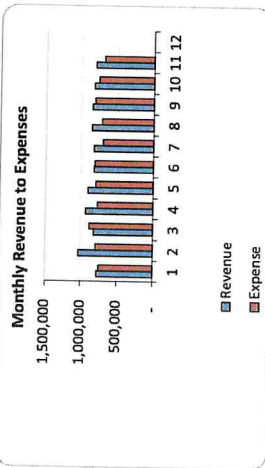
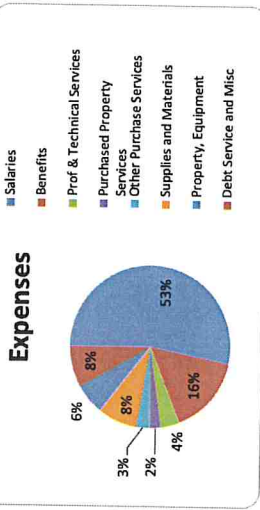
91.7% through the Year

## BUDGET REPORT

|                                   | Year-to Date Actuals | Approved Budget      | Forecast             | % of Forecast |
|-----------------------------------|----------------------|----------------------|----------------------|---------------|
| Enrollment Revenue                | 784                  | 804                  | 784                  |               |
| 1000 Local                        | \$ 454,225           | \$ 368,540           | \$ 473,567           | 96%           |
| 3000 State                        | \$ 8,901,697         | \$ 9,750,115         | \$ 9,899,790         | 90%           |
| 4000 Federal                      | \$ 172,238           | \$ 423,822           | \$ 423,822           | 41%           |
| <b>Total Revenue</b>              | <b>\$ 9,528,160</b>  | <b>\$ 10,542,477</b> | <b>\$ 10,797,179</b> | <b>88%</b>    |
| <b>Expenses</b>                   |                      |                      |                      |               |
| 100 Salaries                      | \$ 4,694,222         | \$ 5,291,216         | \$ 5,307,216         | 88%           |
| 200 Benefits                      | \$ 1,442,982         | \$ 1,474,632         | \$ 1,563,978         | 92%           |
| 300 Prof & Technical Services     | \$ 326,173           | \$ 344,463           | \$ 367,877           | 89%           |
| 400 Purchased Property Services   | \$ 124,228           | \$ 223,800           | \$ 227,144           | 55%           |
| 500 Other Purchase Services       | \$ 233,759           | \$ 192,446           | \$ 274,348           | 85%           |
| 600 Supplies and Materials        | \$ 604,354           | \$ 718,443           | \$ 782,893           | 77%           |
| 700 Property, Equipment           | \$ 471,495           | \$ 290,000           | \$ 626,794           | 75%           |
| 800 Debt Service and Misc         | \$ 746,742           | \$ 814,666           | \$ 823,338           | 91%           |
| <b>Total Expenses</b>             | <b>\$ 8,643,955</b>  | <b>\$ 9,349,666</b>  | <b>\$ 9,973,588</b>  | <b>87%</b>    |
| <b>Net Income from Operations</b> | <b>\$ 884,205</b>    | <b>\$ 1,192,811</b>  | <b>\$ 823,591</b>    | <b>107%</b>   |

Operating Margin 9.3% 11.3% 7.6%

## EXPENSES

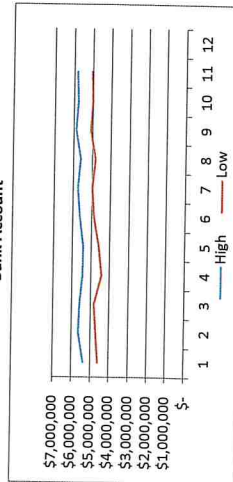


## RATIOS

|                    | Actual | Goal    |
|--------------------|--------|---------|
| Operating Margin   | 7.6%   | >4%     |
| Debt Serv Coverage | 3.39   | > 1.30  |
| Days Cash on Hand  | 171    | 100-110 |
| Building Payment % | 7%     | < 20%   |

## CASH

|                                    |              |
|------------------------------------|--------------|
| Ending Cash Balance - General Fund | \$ 4,680,709 |
| Capital Projects Fund              | \$ 1,167,779 |
| Days Cash on Hand                  | 171          |

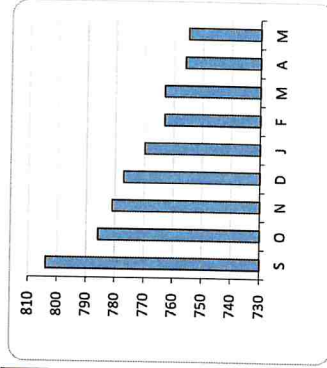


## RESERVES

|                            | Actual Ytd          | Forecast            |
|----------------------------|---------------------|---------------------|
| Previous Reserve Balance   | \$ 5,525,445        | \$ 5,525,445        |
| Reserves Added this Year   | \$ 884,205          | \$ 823,591          |
| CapEx rolling reserve      | \$ (1,167,779)      | \$ (1,167,779)      |
| 2 new RTU's HS Roof        | \$ (46,089)         | \$ (46,089)         |
| <b>New Reserve Balance</b> | <b>\$ 5,195,782</b> | <b>\$ 5,135,168</b> |

## 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         | 45         | 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         | 59         | 59         | 59         |
| 8            | 62         | 62         | 61         | 61         | 61         | 58         | 58         | 55         | 55         |
| 9            | 94         | 92         | 92         | 90         | 90         | 89         | 89         | 88         | 87         |
| 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         |
| <b>Total</b> | <b>804</b> | <b>786</b> | <b>781</b> | <b>777</b> | <b>770</b> | <b>763</b> | <b>763</b> | <b>756</b> | <b>755</b> |
| Change       | -18        | -5         | -4         | -7         | -7         | 0          | -7         | -4         | -4         |



Budget Detail Report



Budget Report as of **May 31, 2026** % through the year **91.67%**

|  | (801 Students)        |                      | (784 Students)       |                   | (801 Students)       |  | (784 Students) |  | % of Forecast |
|--|-----------------------|----------------------|----------------------|-------------------|----------------------|--|----------------|--|---------------|
|  | FY25 Prior Yr Actuals | FY26 Current Actuals | FY26 Approved Budget | Changes           | FY26 Working Budget  |  |                |  |               |
| <b>Revenue</b>                                   |                       |                      |                      |                   |                      |  |                |  |               |
| <b>1000 Local</b>                                |                       |                      |                      |                   |                      |  |                |  |               |
| 1510 Interest on Investments                     | \$ 209,121            | \$ 174,251           | \$ 210,000           | \$ (20,000)       | \$ 190,000           |  |                |  | 91.7%         |
| 1610 Lunch - Sales to Students                   | \$ 120,566            | \$ 121,247           | \$ 125,000           | \$ -              | \$ 125,000           |  |                |  | 97.0%         |
| 1720 Clothing Sales                              | \$ 345                | \$ 106               | \$ -                 | \$ 106            | \$ 106               |  |                |  | 100.0%        |
| 1720 Yearbook K8                                 | \$ 4,503              | \$ 4,640             | \$ 4,500             | \$ 140            | \$ 4,640             |  |                |  | 100.0%        |
| 1720 Yearbook HS                                 | \$ 932                | \$ 1,131             | \$ -                 | \$ 1,131          | \$ 1,131             |  |                |  | 100.0%        |
| 1741 VHS Registration & Class Fees               | \$ 18,695             | \$ 9,201             | \$ 27,000            | \$ (17,799)       | \$ 9,201             |  |                |  | 100.0%        |
| 1741 Middle School Fees                          | \$ 2,040              | \$ 1,250             | \$ 2,040             | \$ (790)          | \$ 1,250             |  |                |  | 100.0%        |
| 1741 Beginning Camp K8                           | \$ 320                | \$ 1,003             | \$ -                 | \$ 1,003          | \$ 1,003             |  |                |  | 100.0%        |
| 1741 Beginning Camp HS                           | \$ 980                | \$ 1,252             | \$ -                 | \$ 1,252          | \$ 1,252             |  |                |  | 100.0%        |
| 1743 Curricular Activity Fees                    | \$ 3,790              | \$ 2,312             | \$ -                 | \$ 2,312          | \$ 2,312             |  |                |  | 100.0%        |
| 1745 Graduation                                  | \$ 2,643              | \$ 980               | \$ -                 | \$ 980            | \$ 980               |  |                |  | 100.0%        |
| 1747 Extra-Curricular Activity Fees              | \$ 47,104             | \$ 46,782            | \$ -                 | \$ 46,782         | \$ 46,782            |  |                |  | 100.0%        |
| 1770 Fundraisers                                 | \$ 2,090              | \$ 160               | \$ -                 | \$ -              | \$ -                 |  |                |  | #DIV/0!       |
| 1780 Non-Waivable Charges                        | \$ 326                | \$ 6,489             | \$ -                 | \$ 6,489          | \$ 6,489             |  |                |  | 100.0%        |
| 1920 Classroom/Expedition Donations K8           | \$ 12,671             | \$ 8,653             | \$ -                 | \$ 8,653          | \$ 8,653             |  |                |  | 100.0%        |
| 1920 Classroom/Expedition Donations HS           | \$ 37,022             | \$ 52,141            | \$ -                 | \$ 52,141         | \$ 52,141            |  |                |  | 100.0%        |
| 1920 Community Donations                         | \$ 1,679              | \$ 5,473             | \$ -                 | \$ 5,473          | \$ 5,473             |  |                |  | 100.0%        |
| 1920 Parent Crew Income K8                       | \$ 2,973              | \$ 1,339             | \$ -                 | \$ 1,339          | \$ 1,339             |  |                |  | 100.0%        |
| 1920 Parent Crew Income HS                       | \$ 360                | \$ 271               | \$ -                 | \$ 271            | \$ 271               |  |                |  | 100.0%        |
| 1920 Library Donations / Fines                   | \$ 1,085              | \$ 1,228             | \$ -                 | \$ 1,228          | \$ 1,228             |  |                |  | 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            | \$ 6,660             | \$ -                 | \$ 6,660          | \$ 6,660             |  |                |  | 100.0%        |
| 1990 Miscellaneous (Background, etc.) HS         | \$ 258                | \$ 7,656             | \$ -                 | \$ 7,656          | \$ 7,656             |  |                |  | 100.0%        |
| <b>Total 1000:</b>                               | <b>\$ 676,106</b>     | <b>\$ 454,225</b>    | <b>\$ 368,540</b>    | <b>\$ 105,027</b> | <b>\$ 473,567</b>    |  |                |  | <b>95.9%</b>  |
| <b>3000 State</b>                                |                       |                      |                      |                   |                      |  |                |  |               |
| 3010 Regular School Prgm K-12/Small HS           | \$ 3,696,223          | \$ 3,522,794         | \$ 3,817,613         | \$ 44,308         | \$ 3,861,921         |  |                |  | 91.2%         |
| 3013 Foreign Exchange Students                   | \$ 4,494              | \$ 4,285             | \$ 4,494             | \$ -              | \$ 4,494             |  |                |  | 95.3%         |
| 3020 Professional Staff                          | \$ 243,371            | \$ -                 | \$ -                 | \$ -              | \$ -                 |  |                |  | #DIV/0!       |
| 3105 Special Education -- Add-On                 | \$ 813,900            | \$ 847,154           | \$ 989,079           | \$ (68,002)       | \$ 921,077           |  |                |  | 92.0%         |
| 3110 Special Education -- Self Contained         | \$ 1,798              | \$ 6,974             | \$ 7,608             | \$ -              | \$ 7,608             |  |                |  | 91.7%         |
| 3120 Special Education -- Extended Year          | \$ 2,259              | \$ 2,071             | \$ 2,259             | \$ -              | \$ 2,259             |  |                |  | 91.7%         |
| 3125 Special Education -- Impact Aid             | \$ 16,544             | \$ 17,375            | \$ 18,954            | \$ -              | \$ 18,954            |  |                |  | 91.7%         |
| 3128 Special Education -- Extend Yr Stipend      | \$ 3,220              | \$ 805               | \$ -                 | \$ 805            | \$ 805               |  |                |  | 100.0%        |
| 3101 Class Size Reduction - K-8                  | \$ 187,851            | \$ 178,487           | \$ 197,843           | \$ (3,285)        | \$ 194,558           |  |                |  | 91.7%         |
| 3144 Enhancement for At-Risk                     | \$ 114,046            | \$ 86,993            | \$ 118,614           | \$ (24,842)       | \$ 93,772            |  |                |  | 92.8%         |
| 3205 CS Funding Base Program                     | \$ 92,115             | \$ 82,723            | \$ 98,359            | \$ (8,199)        | \$ 90,160            |  |                |  | 91.8%         |
| 3210 Flexible Allocation                         | \$ 2,212              | \$ 302,186           | \$ 333,999           | \$ (4,467)        | \$ 329,532           |  |                |  | 91.7%         |
| 3219 Charter School Local Replacement            | \$ 2,656,917          | \$ 2,609,741         | \$ 2,906,028         | \$ (61,676)       | \$ 2,844,352         |  |                |  | 91.8%         |
| 3332 Enhancement for Acc Students AP             | \$ 1,918              | \$ 2,632             | \$ 1,918             | \$ 714            | \$ 2,632             |  |                |  | 100.0%        |
| 3333 Concurrent Enrollment                       | \$ 2,210              | \$ 5,242             | \$ 2,210             | \$ 3,032          | \$ 5,242             |  |                |  | 100.0%        |
| 3451 Educator Professional Time                  | \$ 92,845             | \$ 98,962            | \$ 97,444            | \$ 1,518          | \$ 98,962            |  |                |  | 100.0%        |
| 3407 TSSP / SSHINE                               | \$ 43,516             | \$ 27,591            | \$ 30,099            | \$ -              | \$ 30,099            |  |                |  | 91.7%         |
| 3468 Teacher Materials and Supplies              | \$ 14,453             | \$ 15,100            | \$ 14,453            | \$ 647            | \$ 15,100            |  |                |  | 100.0%        |
| 3476 Educator Salary Adjustment                  | \$ 522,295            | \$ 571,787           | \$ 599,609           | \$ 24,159         | \$ 623,768           |  |                |  | 91.7%         |
| 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             | \$ 52,029            | \$ 65,000            | \$ -              | \$ 65,000            |  |                |  | 80.0%         |
| 3873 Suicide Prevention / Substance Prevention   | \$ 5,000              | \$ 5,000             | \$ 5,000             | \$ -              | \$ 5,000             |  |                |  | 100.0%        |
| 3800 Teacher & Student Success Act               | \$ 233,325            | \$ 250,021           | \$ 272,750           | \$ -              | \$ 272,750           |  |                |  | 91.7%         |
| 3895 Title II School Leader                      | \$ 310                | \$ -                 | \$ -                 | \$ -              | \$ -                 |  |                |  | #DIV/0!       |
| 3815 School Fees Distribution                    | \$ -                  | \$ 27,282            | \$ -                 | \$ 27,282         | \$ 27,282            |  |                |  | 100.0%        |
| 3875 Food Security Amendments                    | \$ -                  | \$ 1,487             | \$ -                 | \$ 1,487          | \$ 1,487             |  |                |  | 100.0%        |
| 3844 Schl Based Ed Support Professional Stipends | \$ -                  | \$ 42,490            | \$ 42,490            | \$ -              | \$ 42,490            |  |                |  | 100.0%        |
| 3888 Statewide Online Ed                         | \$ -                  | \$ 16,194            | \$ -                 | \$ 16,194         | \$ 16,194            |  |                |  | 100.0%        |
| <b>Total 3000:</b>                               | <b>\$ 8,949,570</b>   | <b>\$ 8,901,697</b>  | <b>\$ 9,750,115</b>  | <b>\$ 149,675</b> | <b>\$ 9,899,790</b>  |  |                |  | <b>89.9%</b>  |
| <b>4000 Federal</b>                              |                       |                      |                      |                   |                      |  |                |  |               |
| 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             | \$ 36,132            | \$ 36,560            | \$ -              | \$ 36,560            |  |                |  | 98.8%         |
| 4572 Free & Reduced Reimbursement                | \$ 123,321            | \$ 106,071           | \$ 120,000           | \$ -              | \$ 120,000           |  |                |  | 88.4%         |
| 4574 National School Breakfast                   | \$ 30,869             | \$ 30,035            | \$ 31,000            | \$ -              | \$ 31,000            |  |                |  | 96.9%         |
| 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%          |
| <b>Total 4000:</b>                               | <b>\$ 456,146</b>     | <b>\$ 172,238</b>    | <b>\$ 423,822</b>    | <b>\$ -</b>       | <b>\$ 423,822</b>    |  |                |  | <b>40.6%</b>  |
| <b>Total Revenue:</b>                            | <b>\$ 10,081,822</b>  | <b>\$ 9,528,160</b>  | <b>\$ 10,542,477</b> | <b>\$ 254,702</b> | <b>\$ 10,797,179</b> |  |                |  | <b>88.2%</b>  |

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



|  | FY25 Prior<br>Yr Actuals | FY26<br>Current Actuals | FY26<br>Approved<br>Budget | Changes          | FY26<br>Working<br>Budget | % of<br>Forecast |
|--|--------------------------|-------------------------|----------------------------|------------------|---------------------------|------------------|
| <b>Expenses</b>                          |                          |                         |                            |                  |                           |                  |
| <b>100 Salaries</b>                      |                          |                         |                            |                  |                           |                  |
| 120/142/152 Administration Salaries      | \$ 652,313               | \$ 637,646              | \$ 693,489                 | \$ -             | \$ 693,489                | 91.9%            |
| 131 Teachers K8                          | \$ 1,442,514             | \$ 1,480,345            | \$ 1,552,428               | \$ -             | \$ 1,552,428              | 95.4%            |
| 131 Teachers HS                          | \$ 1,062,942             | \$ 1,035,965            | \$ 1,150,033               | \$ -             | \$ 1,150,033              | 90.1%            |
| 133/161 SpEd Teachers & Paras K8         | \$ 298,943               | \$ 283,851              | \$ 363,675                 | \$ -             | \$ 363,675                | 78.1%            |
| 133/161 SpEd Teachers & Paras HS         | \$ 266,699               | \$ 279,196              | \$ 304,731                 | \$ -             | \$ 304,731                | 91.6%            |
| 131/161 Title I & Early Literacy Staff   | \$ 151,099               | \$ 121,701              | \$ 155,300                 | \$ -             | \$ 155,300                | 78.4%            |
| 134 Stipends / Christmas Bonuses K8      | \$ 157,883               | \$ 107,393              | \$ 155,000                 | \$ -             | \$ 155,000                | 69.3%            |
| 134 Stipends / Christmas Bonuses HS      | \$ 175,727               | \$ 68,833               | \$ 120,000                 | \$ -             | \$ 120,000                | 57.4%            |
| 132 Substitute Teachers K8               | \$ 16,697                | \$ 19,143               | \$ 40,000                  | \$ -             | \$ 40,000                 | 47.9%            |
| 132 Substitute Teachers HS               | \$ 10,575                | \$ 9,861                | \$ 20,000                  | \$ -             | \$ 20,000                 | 49.3%            |
| 132 PTO Cash Out                         | \$ 8,792                 | \$ -                    | \$ -                       | \$ -             | \$ -                      | #DIV/0!          |
| 145 Library Aides                        | \$ 11,088                | \$ 11,643               | \$ 12,000                  | \$ -             | \$ 12,000                 | 97.0%            |
| 152 Board Secretary                      | \$ 1,625                 | \$ 1,375                | \$ 1,500                   | \$ -             | \$ 1,500                  | 91.7%            |
| 152 Secretaries K8                       | \$ 93,233                | \$ 78,748               | \$ 98,960                  | \$ -             | \$ 98,960                 | 79.6%            |
| 152 Secretaries HS                       | \$ 81,850                | \$ 79,931               | \$ 90,100                  | \$ -             | \$ 90,100                 | 88.7%            |
| 164 Lunch Room/Playground/SLT Math/Class | \$ 158,130               | \$ 129,221              | \$ 165,000                 | \$ -             | \$ 165,000                | 78.3%            |
| 181/182 Maintenance / Custodial          | \$ 147,267               | \$ 140,732              | \$ 134,000                 | \$ 16,000        | \$ 150,000                | 93.8%            |
| 190 Food Service Staff                   | \$ 224,903               | \$ 208,638              | \$ 235,000                 | \$ -             | \$ 235,000                | 88.8%            |
| <b>Total 100:</b>                        | <b>\$ 4,962,280</b>      | <b>\$ 4,694,222</b>     | <b>\$ 5,291,216</b>        | <b>\$ 16,000</b> | <b>\$ 5,307,216</b>       | <b>88.4%</b>     |
| <b>200 Benefits</b>                      |                          |                         |                            |                  |                           |                  |
| 220 FICA/Medicare                        | \$ 371,700               | \$ 366,345              | \$ 402,132                 | \$ -             | \$ 402,132                | 91.1%            |
| 230 Retirement                           | \$ 358,213               | \$ 346,489              | \$ 362,000                 | \$ -             | \$ 362,000                | 95.7%            |
| 241 Health Insurance                     | \$ 551,790               | \$ 608,346              | \$ 550,000                 | \$ 118,346       | \$ 668,346                | 91.0%            |
| 242 Dental Insurance                     | \$ 24,860                | \$ 6,498                | \$ 32,000                  | \$ (25,000)      | \$ 7,000                  | 92.8%            |
| 243 Life and Disability Insurance        | \$ 1,192                 | \$ 4,596                | \$ 2,500                   | \$ 2,500         | \$ 5,000                  | 91.9%            |
| 244 HRA/401k/Stipend/Cobra Admin Fee     | \$ 93,904                | \$ 94,399               | \$ 100,000                 | \$ -             | \$ 100,000                | 94.4%            |
| 270 Worker's Compensation Fund           | \$ 12,854                | \$ 11,819               | \$ 16,000                  | \$ (2,500)       | \$ 13,500                 | 87.5%            |
| 280 Unemployment Insurance               | \$ 9,717                 | \$ 4,490                | \$ 10,000                  | \$ (4,000)       | \$ 6,000                  | 74.8%            |
| <b>Total 200:</b>                        | <b>\$ 1,424,230</b>      | <b>\$ 1,442,982</b>     | <b>\$ 1,474,632</b>        | <b>\$ 89,346</b> | <b>\$ 1,563,978</b>       | <b>92.3%</b>     |
| <b>300 Prof &amp; Technical Services</b> |                          |                         |                            |                  |                           |                  |
| 330 EL Education / Credit Recovery       | \$ 188                   | \$ 75                   | \$ 500                     | \$ -             | \$ 500                    | 15.0%            |
| 323 Special Education Contractors K8     | \$ 106,402               | \$ 117,104              | \$ 110,000                 | \$ 10,000        | \$ 120,000                | 97.6%            |
| 323 Special Education Contractors HS     | \$ 45,263                | \$ 54,052               | \$ 48,000                  | \$ 12,000        | \$ 60,000                 | 90.1%            |
| 331 Prof Development (K8)                | \$ 1,356                 | \$ 2,937                | \$ 13,000                  | \$ -             | \$ 13,000                 | 22.6%            |
| 331 Prof Development (HS)                | \$ 2,127                 | \$ 5,333                | \$ 13,000                  | \$ -             | \$ 13,000                 | 41.0%            |
| 345 Business and HR Services             | \$ 88,704                | \$ 83,754               | \$ 91,363                  | \$ -             | \$ 91,363                 | 91.7%            |
| 349 Legal Services                       | \$ 900                   | \$ -                    | \$ 3,000                   | \$ -             | \$ 3,000                  | 0.0%             |
| 352 Audit Services                       | \$ 21,198                | \$ 22,014               | \$ 20,600                  | \$ 1,414         | \$ 22,014                 | 100.0%           |
| 355 Technology Services                  | \$ 38,140                | \$ 40,904               | \$ 45,000                  | \$ -             | \$ 45,000                 | 90.9%            |
| <b>Total 300:</b>                        | <b>\$ 304,278</b>        | <b>\$ 326,173</b>       | <b>\$ 344,463</b>          | <b>\$ 23,414</b> | <b>\$ 367,877</b>         | <b>88.7%</b>     |
| <b>400 Purchased Property Services</b>   |                          |                         |                            |                  |                           |                  |
| 411 Water / Sewage / Garbage             | \$ 44,079                | \$ 28,988               | \$ 46,000                  | \$ -             | \$ 46,000                 | 63.0%            |
| 420 Cleaning Services                    | \$ 17,351                | \$ 8,797                | \$ 17,000                  | \$ -             | \$ 17,000                 | 51.7%            |
| 430 Repairs / Maintenance                | \$ 37,767                | \$ 20,048               | \$ 40,000                  | \$ -             | \$ 40,000                 | 50.1%            |
| 430 Monitoring / Inspections             | \$ 1,711                 | \$ 4,144                | \$ 4,000                   | \$ 144           | \$ 4,144                  | 100.0%           |
| 435 Lawn Care & Snow Removal             | \$ 77,170                | \$ 34,309               | \$ 80,000                  | \$ -             | \$ 80,000                 | 42.9%            |
| 443 Lease of Copy Machines K8            | \$ 18,859                | \$ 14,222               | \$ 20,000                  | \$ -             | \$ 20,000                 | 71.1%            |
| 443 Lease of Copy Machines HS            | \$ 11,139                | \$ 13,720               | \$ 11,800                  | \$ 3,200         | \$ 15,000                 | 91.5%            |
| 450 Construction Services                | \$ 11,440                | \$ -                    | \$ 5,000                   | \$ -             | \$ 5,000                  | 0.0%             |
| <b>Total 400:</b>                        | <b>\$ 219,516</b>        | <b>\$ 124,228</b>       | <b>\$ 223,800</b>          | <b>\$ 3,344</b>  | <b>\$ 227,144</b>         | <b>54.7%</b>     |

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

2 RTUs on HS Roof  
- \$46,089



|  | FY25 Prior<br>Yr Actuals | FY26<br>Current Actuals | FY26<br>Approved<br>Budget | Changes           | FY26<br>Working<br>Budget | % of<br>Forecast |
|--|--------------------------|-------------------------|----------------------------|-------------------|---------------------------|------------------|
| <b>500 Other Purchase Services</b>                     |                          |                         |                            |                   |                           |                  |
| 520 Insurances (GL/Prop/D&O)                           | \$ 39,207                | \$ 55,562               | \$ 39,207                  | \$ 16,355         | \$ 55,562                 | 100.0%           |
| 530 Communications (Phone/Internet)                    | \$ 4,343                 | \$ 3,485                | \$ 5,000                   | \$ -              | \$ 5,000                  | 69.7%            |
| 540 Marketing  | \$ 8,428                 | \$ 10,753               | \$ 6,000                   | \$ 4,753          | \$ 10,753                 | 100.0%           |
| 580 Travel K8  | \$ 264                   | \$ 846                  | \$ 4,000                   | \$ -              | \$ 4,000                  | 21.2%            |
| 580 Travel HS  | \$ 2,072                 | \$ 2,273                | \$ 4,000                   | \$ -              | \$ 4,000                  | 56.8%            |
| 591/611 Class/Exped Supplies & Services K8             | \$ 76,078                | \$ 62,759               | \$ 57,500                  | \$ 8,653          | \$ 66,153                 | 94.9%            |
| 591/611 Class/Exped Supplies & Services HS             | \$ 102,224               | \$ 98,081               | \$ 76,739                  | \$ 52,141         | \$ 128,880                | 76.1%            |
| <b>Total 500:</b>                                      | <b>\$ 232,616</b>        | <b>\$ 233,759</b>       | <b>\$ 192,446</b>          | <b>\$ 81,902</b>  | <b>\$ 274,348</b>         | <b>85.2%</b>     |
| <b>600 Supplies and Materials</b>                      |                          |                         |                            |                   |                           |                  |
| 610 K8 Embassadors & Athletics                         | \$ 963                   | \$ 740                  | \$ 1,500                   | \$ -              | \$ 1,500                  | 49.3%            |
| 610 Beginning Camp Supplies K8                         | \$ 2,790                 | \$ 4,618                | \$ 2,632                   | \$ 1,986          | \$ 4,618                  | 100.0%           |
| 610 Beginning / Closing Camp Supplies HS               | \$ 9,012                 | \$ 6,764                | \$ 9,000                   | \$ (2,236)        | \$ 6,764                  | 100.0%           |
| 610 Special Education Materials K8                     | \$ 10,307                | \$ 10,121               | \$ 9,000                   | \$ 2,000          | \$ 11,000                 | 92.0%            |
| 610 Special Education Materials HS                     | \$ 3,009                 | \$ 5,476                | \$ 4,500                   | \$ 1,500          | \$ 6,000                  | 91.3%            |
| 616 Yearbook K8  | \$ 4,468                 | \$ 4,686                | \$ 4,468                   | \$ 278            | \$ 4,746                  | 98.7%            |
| 610 Yearbook HS  | \$ 2,125                 | \$ 976                  | \$ 2,099                   | \$ -              | \$ 2,099                  | 46.5%            |
| 610 PD / Staff Appreciation K8                         | \$ 3,563                 | \$ 2,615                | \$ 5,000                   | \$ -              | \$ 5,000                  | 52.3%            |
| 610 PD / Staff Appreciation HS                         | \$ 5,211                 | \$ 2,970                | \$ 5,000                   | \$ -              | \$ 5,000                  | 59.4%            |
| 610 Board Expenses                                     | \$ 2,456                 | \$ 1,201                | \$ 3,000                   | \$ -              | \$ 3,000                  | 40.0%            |
| 610 Parent Crew K8                                     | \$ 3,689                 | \$ 2,830                | \$ 2,500                   | \$ 330            | \$ 2,830                  | 100.0%           |
| 610 Parent Crew HS                                     | \$ 1,152                 | \$ 331                  | \$ 2,500                   | \$ -              | \$ 2,500                  | 13.2%            |
| 610 Office Supplies K8 & Nursing                       | \$ 25,710                | \$ 19,091               | \$ 22,000                  | \$ -              | \$ 22,000                 | 86.8%            |
| 610 Office Supplies HS & Nursing                       | \$ 17,112                | \$ 12,877               | \$ 17,000                  | \$ -              | \$ 17,000                 | 75.7%            |
| 617 Book Fair  | \$ -                     | \$ -                    | \$ 600                     | \$ -              | \$ 600                    | 0.0%             |
| 610 After School Activities HS                         | \$ 63,103                | \$ 55,482               | \$ 20,000                  | \$ 46,782         | \$ 66,782                 | 83.1%            |
| 620 Energy Supplies (Gas, Electricity)                 | \$ 106,406               | \$ 94,384               | \$ 110,000                 | \$ -              | \$ 110,000                | 85.8%            |
| 630 Food and Kitchen                                   | \$ 297,222               | \$ 268,342              | \$ 310,000                 | \$ -              | \$ 310,000                | 86.6%            |
| 641 Curriculum & Ed Software K8                        | \$ 89,299                | \$ 25,622               | \$ 85,000                  | \$ -              | \$ 85,000                 | 30.1%            |
| 641 Curriculum & Ed Software HS                        | \$ 13,187                | \$ 14,249               | \$ 24,535                  | \$ -              | \$ 24,535                 | 58.1%            |
| 644 Library  | \$ 11,751                | \$ 10,581               | \$ 10,000                  | \$ 581            | \$ 10,581                 | 100.0%           |
| 650 Technology Supplies                                | \$ 6,140                 | \$ 2,329                | \$ 6,109                   | \$ -              | \$ 6,109                  | 38.1%            |
| 680 Maintenance & Cleaning                             | \$ 55,545                | \$ 34,840               | \$ 52,000                  | \$ -              | \$ 52,000                 | 67.0%            |
| 680 Jason Facility Projects                            | \$ 21,914                | \$ 23,229               | \$ 10,000                  | \$ 13,229         | \$ 23,229                 | 100.0%           |
| <b>Total 600:</b>                                      | <b>\$ 756,134</b>        | <b>\$ 604,354</b>       | <b>\$ 718,443</b>          | <b>\$ 64,450</b>  | <b>\$ 782,893</b>         | <b>77.2%</b>     |
| <b>700 Property, Equipment</b>                         |                          |                         |                            |                   |                           |                  |
| 733 Furniture and Fixtures K8                          | \$ 21,530                | \$ 42,417               | \$ 40,000                  | \$ 2,417          | \$ 42,417                 | 100.0%           |
| 733 Furniture and Fixtures HS                          | \$ 7,052                 | \$ 32,021               | \$ 10,000                  | \$ 34,377         | \$ 44,377                 | 72.2%            |
| 734 Technology-Related Hardware                        | \$ 226,757               | \$ 396,449              | \$ 100,000                 | \$ 300,000        | \$ 400,000                | 99.1%            |
| 737 Cap Ex Fund (Savings for Capital)                  | \$ 1,161,908             | \$ -                    | \$ 100,000                 | \$ -              | \$ 100,000                | 0.0%             |
| 738 Kitchen Equipment                                  | \$ 18,956                | \$ 499                  | \$ 25,000                  | \$ -              | \$ 25,000                 | 2.0%             |
| 739 Maintenance Equipment                              | \$ -                     | \$ 109                  | \$ 15,000                  | \$ -              | \$ 15,000                 | 0.7%             |
| <b>Total 700:</b>                                      | <b>\$ 1,436,203</b>      | <b>\$ 471,495</b>       | <b>\$ 290,000</b>          | <b>\$ 336,794</b> | <b>\$ 626,794</b>         | <b>75.2%</b>     |
| <b>800 Debt Service and Misc</b>                       |                          |                         |                            |                   |                           |                  |
| 810 Dues and Fees                                      | \$ 11,026                | \$ 11,255               | \$ 15,000                  | \$ -              | \$ 15,000                 | 75.0%            |
| 811 UAPCS Dues   | \$ 6,408                 | \$ 6,272                | \$ 6,408                   | \$ -              | \$ 6,408                  | 97.9%            |
| 812 Banking Fees                                       | \$ 26,904                | \$ 32,465               | \$ 30,000                  | \$ 5,000          | \$ 35,000                 | 92.8%            |
| 830 Facility Bond K8                                   | \$ 421,720               | \$ 380,734              | \$ 422,610                 | \$ -              | \$ 422,610                | 90.1%            |
| 832 USDA Payments HS                                   | \$ 339,648               | \$ 311,344              | \$ 339,648                 | \$ -              | \$ 339,648                | 91.7%            |
| 890 Miscellaneous                                      | \$ 7,177                 | \$ 4,672                | \$ 1,000                   | \$ 3,672          | \$ 4,672                  | 100.0%           |
| <b>Total 800:</b>                                      | <b>\$ 812,883</b>        | <b>\$ 746,742</b>       | <b>\$ 814,666</b>          | <b>\$ 8,672</b>   | <b>\$ 823,338</b>         | <b>90.7%</b>     |
| <b>Total Expenses:</b>                                 | <b>\$ 10,148,140</b>     | <b>\$ 8,643,955</b>     | <b>\$ 9,349,666</b>        | <b>\$ 623,922</b> | <b>\$ 9,973,588</b>       | <b>86.7%</b>     |
| <b>Net Income:</b>                                     |                          |                         |                            |                   |                           |                  |
|  | \$ (66,318)              | \$ 884,205              | \$ 1,192,811               | \$ (369,220)      | \$ 823,591                | 107.4%           |
| <b>3.5% Calculated off of Total Revenue -- Summary</b> |                          |                         |                            |                   |                           |                  |
|  | \$ 377,901               | \$ 368,987              | \$ 368,987                 | \$ 8,915          | \$ 377,901                |                  |
| <b>Remaining:</b>                                      |                          |                         |                            |                   |                           |                  |
|  | \$ 823,824               | \$ 823,824              | \$ 823,824                 | \$ -              | \$ 823,824                |                  |

Life Skills in Action Books \$2,896

Golf Net for K8 - \$27k  
Safety Grant PA System \$205k

# FY27 Initial Budget



|   | FY25 Prior<br>Yr Actuals | FY26<br>Working<br>Budget | Changes      | FY27<br>Working<br>Budget |
|---|--------------------------|---------------------------|--------------|---------------------------|
| 1000 Local                                      |                          |                           |              |                           |
| Total 1000:                                     | \$ 676,106               | \$ 473,567                | \$ (142,817) | \$ 330,750                |
| 3000 State                                      |                          |                           |              |                           |
| Total 3000:                                     | \$ 8,949,570             | \$ 9,899,790              | \$ 149,383   | \$ 10,049,173             |
| 4000 Federal                                    |                          |                           |              |                           |
| Total 4000:                                     | \$ 456,146               | \$ 423,822                | \$ -         | \$ 423,822                |
| Total Revenue:                                  | \$ 10,081,822            | \$ 10,797,179             | \$ 6,566     | \$ 10,803,745             |
| 100 Salaries                                    |                          |                           |              |                           |
| Total 100:                                      | \$ 4,962,280             | \$ 5,307,216              | \$ 137,039   | \$ 5,444,255              |
| 200 Benefits                                    |                          |                           |              |                           |
| Total 200:                                      | \$ 1,424,230             | \$ 1,563,978              | \$ 44,707    | \$ 1,608,685              |
| 300 Prof & Technical Services                   |                          |                           |              |                           |
| Total 300:                                      | \$ 304,278               | \$ 367,877                | \$ 3,732     | \$ 371,609                |
| 400 Purchased Property Services                 |                          |                           |              |                           |
| Total 400:                                      | \$ 219,516               | \$ 227,144                | \$ 856       | \$ 228,000                |
| 500 Other Purchase Services                     |                          |                           |              |                           |
| Total 500:                                      | \$ 232,616               | \$ 274,348                | \$ (48,876)  | \$ 225,472                |
| 600 Supplies and Materials                      |                          |                           |              |                           |
| Total 600:                                      | \$ 756,134               | \$ 782,893                | \$ (50,967)  | \$ 731,926                |
| 700 Property, Equipment                         |                          |                           |              |                           |
| Total 700:                                      | \$ 1,436,203             | \$ 626,794                | \$ (336,794) | \$ 290,000                |
| 800 Debt Service and Misc                       |                          |                           |              |                           |
| Total 800:                                      | \$ 812,883               | \$ 823,338                | \$ (3,672)   | \$ 819,666                |
| Total Expenses:                                 | \$ 10,148,140            | \$ 9,973,588              | \$ (253,975) | \$ 9,719,613              |
| Net Income:                                     | \$ (66,318)              | \$ 823,591                | \$ 260,541   | \$ 1,084,132              |
| 3.5% Calculated off of Total Revenue -- Summary | \$ 377,901               |                           |              | \$ 378,131                |
|   | \$ 445,690               |                           |              | \$ 706,001                |