

North Davis Preparatory Academy

Board Meeting Minutes

Wednesday, December 2, 2020



Location: Elementary Library, 1765 W. Hill Field Rd., Layton, UT 84041

NOTE: It is possible that the NDPA Board of Directors may be utilizing an electronic meeting component with one or more of their members.

In Attendance: Monte Poll, Maggie Arave, Rita Brock, Clint Heiner (via Zoom), Dale Pfister (via Zoom)

Others in Attendance: Dawn Kawaguchi, Trent Brown, Cole Arnold, Ryan Robinson, Ken Jeppesen (via Zoom)

VISION:

North Davis Preparatory Academy students develop a love of learning, experience high academic achievement, and enjoy high bi-literate proficiency.

BOARD CONSTITUTION:

- ★ We will Govern, not Manage. We will set the direction and goals for the school, but we will not micromanage the day to day administration of the school.
- ★ We will speak with "One Voice". We will recognize that our authority is only valid as a group and not as individuals. We will not use our position on the Board to promote our own personal agendas.
- ★ We will make the Spanish language a key element of our school.
- ★ We will make decisions that will keep NDPA financially stable.
- ★ We will review our Charter before making any dramatic changes to school policy.

MINUTES

5:18 PM – INTRODUCTORY ITEMS

- Welcome and Introductions – Monte Poll

There was no PUBLIC COMMENT. This was the first public comment period for the 2021-2022 School Fee Schedule and Fee Waiver Policy. Ryan stated that everything stayed the same except cheer was reduced.

REPORTS

- **Administration**
- *State of the School* – Ryan Robinson things are going well. DSD had their board meeting last night and they made some changes. We do not publish our numbers like other schools since our numbers are so low. Cleaning is still going on. Our COVID items are going very well. Virtual learning days aren't going as well and we are concerned about our kids' academic progress. Our online program is doing very well. Tonya has sent out a survey

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for parents to see if we need to make a change at the semester. Teachers have seemed to settle into this new schedule. There was a discussion on how there could be other factors that may be challenging to make changes.

➤ **Board of Directors**

- Financial Review – Clint Heiner went over the financials with Cole earlier today. We are currently running on a deficit this year but that is because a lot of the expenses were front loaded, but the anticipation is that we should end up fine. Clint asked Cole to review the financials. Cole reviewed the financial position as of October 31st. Cash has gone up by about \$64k. We are waiting for federal reimbursements from last year. Financing was closed back in October so we should see around \$530k savings this year and then about \$300k annual savings thereafter. There was a discussion on how much of the annual savings will need to be a part of the bond covenants. Cole went through the differences of the new bank bond vs. the S&P public bond that we used to be held to. There was a discussion on the money that will need to be saved each year and if that amount has a cap or it just perpetuity.

➤ **Eide Bailly**

- Review FY20 Financial Audit – Ken Jeppesen reviewed the standard letter. He reiterated that they performed their audit with general accepted auditing standards and government standards, their independence, adopted new accounting policies, no difficulties/disagreements with management and if there was you would have heard about long before now. Ken also pointed out the uncorrected and corrected misstatements reflects that there is nothing to report here. All the numbers that you have been dealing with this year are appearing in the audit and not adjustments have been made. The first opinion of the audit which is the numbers was clean. Ken reviewed the Statement of Financial Position, Statement of Activities (revenues and expenses), Statement of Functional Expenses, Statement of Cash Flows, and (8) Notes to the Financial Statements as follows:

- ✓ Principal Activity and Significant Accounting Policies (*required footnote*)
- ✓ Liquidity and Availability – Assets available close to immediate use
- ✓ Property and Equipment – Breaks out different assets being depreciated
- ✓ Bond Payable – There will be new disclosures for next year
- ✓ Net Assets with Doner Restrictions – Restricted net assets
- ✓ Employee Benefits – Discloses that the school has a benefit plan that employees can participate in if they choose
- ✓ Concentration – Required disclosure about where you receive your revenues
- ✓ Subsequent Events – Disclosure about COVID

The second audit which refers specifically to the government auditing standards which overall is regarding your internal controls. There were no issues here so this was also a clean report. The third report is requested by the State of Utah to test some additional procedures. The state chooses different items each year. This year we tested the following:

- ✓ Budgetary Compliance

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- ✓ Open and Public Meetings Act
- ✓ Fraud Risk Assessment
- ✓ Cash Management
- ✓ School Fees
- ✓ Minimum School Program – Unrestricted Programs
- ✓ Minimum School Program – Restricted Programs: Special Education and Teacher and Student Success Act

They also tell us what programs to test. The state really increased the effort that we had to do and Cole had to send a lot more invoices than usual. Ken appreciated everyone's cooperation in this process. He also stated that there were no findings with any of these procedures. Three reports with three clean options. *Ken Jeppesen was excused at 5:59 p.m.*

CONSENT ITEMS

- November 4, 2020 Electronic Board Meeting Minutes – There was no further discussion. **Monte Poll made a motion to approve the consent items. The votes were as follows:**
 - Monte Poll – Aye**
 - Maggie Arave – Aye**
 - Rita Brock – Aye**
 - Dale Pfister – Aye**
 - Clint Heiner – Aye****Motion passed unanimously.**

BUSINESS ITEMS (To Be Voted Upon During Board Meeting)

- Discuss and Vote on 2021-2022 School Calendar – Ryan Robinson reviewed the 2021-2022 calendar. It is very similar to the current year. Spring Break was originally the last week of March and first week in April but was changed to match DSD. We have the required 180 days and are over the required 990 hours. Kindergarteners start a week later due to the KEEP testing. There was a discussion on the Winter Break being earlier on this calendar which means the Spaniards will be coming back later due to celebrating Three Kings Day. Hopefully they will be able to travel next year. There was also a discussion on total hours, snow days, extra legislative days, and distance learning. **Monte Poll made a motion to approve the 2021-2022 School Calendar. The votes were as follows:**
 - Monte Poll – Aye**
 - Maggie Arave – Aye**
 - Rita Brock – Aye**
 - Dale Pfister – Aye**
 - Clint Heiner – Aye****Motion passed unanimously.**
- Discuss and Vote on Sex Education & Maturation Curriculum – Ryan Robinson stated that we use the state's curriculum that used to be in a binder and is now converted to a PowerPoint digital format. Ryan stated that if any board member would like to review this curriculum, he will forward it to them. Mr. McClain teachers this class which is taken from the state approved curriculum and uploaded to Canvas. **Monte Poll made a motion to**

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approve the Sex Education Instruction Curriculum and the Maturation Education Program as presented. The votes were as follows:

Monte Poll – Aye
Maggie Arave – Aye
Rita Brock – Aye
Dale Pfister – Aye
Clint Heiner – Aye

Motion passed unanimously.

- *Discuss and Vote on Amended Capitalization & Expense Policy* – Cole Arnold stated that the state is requiring schools to switch from GASB to FASB. NDPA’s current Capitalization & Expense Policy permits the school to depreciate, rather than expense, items that have a FMV of over \$1,500 and have a useful life of more than 3 years. It is proposed that the \$1,500 amount be changed to \$5,000. **Monte Poll made a motion to approve the Amended Capitalization & Expense Policy. The votes were as follows:**

Monte Poll – Aye
Maggie Arave – Aye
Rita Brock – Aye
Dale Pfister – Aye
Clint Heiner – Aye

Motion passed unanimously.

OTHER BUSINESS ITEMS (Items for Discussion Only)

- *Calendaring Items* – Monte Poll
- Next PreBoard Meeting – January 19th @ 1 p.m.
 - Next Meeting – February 3rd @ 6 p.m.
 - 2021 NCSC in New Orleans June 20-23
- *Thanks & Appreciation* – Monte gave appreciation for everyone who has taken the time to make the school run the way it is. He specifically gave Ryan a shout out for his work and awarded him with a bonus.

6:14 PM – Monte Poll made a motion to ADJOURN. The votes were as follows:

Monte Poll – Aye
Maggie Arave – Aye
Rita Brock – Aye
Dale Pfister – Aye
Clint Heiner – Aye

Motion passed unanimously.

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