Vista School Board Meeting
February 18, 2021 Agenda
Location: 585 East Center, Ivins, UT 84738 (virtually via zoom)

Board members present:
Others present:

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5:00 PM- CALL TO ORDER: Welcome and Introductions

5:00 PM- APPROVAL OF PREVIOUS MINUTES

5:05 PM- PUBLIC COMMENTS

5:10 PM- COMMENTS FROM THE ADMINISTRATIVE TEAM

5:15 PM- BOARD CALENDAR
       Next Board Meeting- Thursday, March 18 @ 5:00 pm

5:15 PM- REPORTS
       Director's Report – Sam Gibbs
              - Enrollment and Lottery Update
              - Faculty/Staff Changes
              - Student Performance Data
              -Policy Updates
              -Expansion Update
              -COVID-19 update
              -Upcoming and Past Events

       Financial Report – Troy Bradshaw
              - Financials and Budget Review
              - Report on compliance with bond covenants and state filing deadlines

5:40 PM - DISCUSSION/ACTION ITEMS
       - FY SY Budget
       - COVID related changes/actions
       - **2021/2022 School Calendar**
       - Plagiarism Policy
       - Accounting Principles Policy

MISC COMMENTS

TABLED AGENDA ITEMS

6:00 PM – ADJOURN

CLOSED SESSION
To discuss the character or competence of an individual. Requires Roll call vote.

2021-2022

August 2021

M	T	W	T	F	
2	3	4	5	6	
9	10	11	12	13	
16	17	18	19	A	10
23	24	25	26	B	2
30	31				4

September 2021

M	T	W	T	F	
		1	2	A	
6	7	8	9	B	
13	14	15	16	17	14
20	21	22	23	A	6
27	28	29	30		1

October 2021

M	T	W	T	F	
				B	
4	5	6	7	A	
11	12	13	14	15	14
18	19	20	21	B	4
25	26	27	28	A	1

November 2021

M	T	W	T	F	
1	2	3	4	B	
8	9	10	11	A	
15	16	17	18	B	16
22	23	24	25	26	3
29	30				

December 2021

M	T	W	T	F	
		1	2	A	
6	7	8	9	B	
13	14	15	16	A	12
20	21	22	23	24	3
27	28	29	30	31	

January 2022

M	T	W	T	F	
3	4	5	6	A	
10	11	12	13	B	
17	18	19	20	A	15
24	25	26	27	B	4
31					1

February 2022

M	T	W	T	F	
	1	2	3	A	
7	8	9	10	B	
14	15	16	17	A	13
21	22	23	24	B	6
28					

March 2022

M	T	W	T	F	
	1	2	3	A	
7	8	9	10	B	
14	15	16	17	18	14
21	22	23	24	A	3
28	29	30	31		1

April 2022

M	T	W	T	F	
				B	
4	5	6	7	A	
11	12	13	14	15	15
18	19	20	21	A	4
25	26	27	28	B	

May 2022

M	T	W	T	F	
2	3	4	5	A	
9	10	11	12	B	
16	17	18	19	A	16
23	24	25	26	27	3
30	31				

Legend

First/Last Day of School	Back to School Night 6 pm - 8 pm
Holidays/Breaks	New Parent Night 5 pm
End of Quarter - 10/13, 12/21, 3/11, 5/26	Lottery for 2022-23 school year
1/2 Days	Teacher training/prep days 8/9-8/11
Parent-Teacher Conferences	Professional Development
Kindergarten First/Last Day of School	New Teacher Orientation 8/1

Hours

	A	B	
1st	21	21	42
2nd	22	22	44
3rd	24	23	47
4th	24	23	47

Full Days	
1/2 Days	
PD	

		Hours
Full Days=	139	857.21
Partial Days=	38	152
	177	1009.21
PD=	8	64
SEP		15
Total Days	185	1088.21

Parent Teacher Conference times:

Tues Sept 21 2:00-7:00pm
Wed Sept 22. 2:00-5:00pm
Thurs Sept 23 2:00-5:00pm
Wed Feb 9 2:00-7:00pm
Thurs Feb 10 2:00-5:00pm

	Enrolled January Board Meeting	Currently Enrolled	Waiting list November	Current Wait List	Waiting list for 2021-22	Re-enrollment commitments	Unsure/No Response	Non Returning	Total number targeted to enroll
Kindergarten	89	84	20	20	78	78	0	0	96
1st Grade	99	97	12	4	20	83	1	1	100
2nd Grade	101	101	3	0	14	96	1	1	104
3rd Grade	100	102	10	12	11	98	0	3	104
4th Grade	109	108	28	20	8	101	1	1	108
5th Grade	111	114	6	4	13	106	0	1	112
6th Grade	134	136	2	2	35	107	4	3	145
7th Grade	132	133	1	4	2	131	2	3	145
8th Grade	120	117	0	0	2	118	4	11	145
9th Grade	36	37	0	0	2	63	0	54	60
	1031	1029	82	66	185	981	13	78	1119
				Combined Total	251			98%	
	1300			Total Potential	1232				
	1030								
2/17/21									
SG									

Vista School Board Meeting
January 21, 2021 Minutes
Location: 585 East Center, Ivins, UT 84738 (virtually via zoom)

Board members present:
Matt Middione (Board Chair), Michelle Walter, Josh Aikens, Eli Milne, Jacqueline Powell, Dave
Hunter (joined at 5:11)
Others present:
Sam Gibbs (Director), Britni Armstrong (Board Secretary), Chris Barnum (VP), Troy Bradshaw
(Tech/Finance Director), Marie Ehlers (Counselor), Hillary Osness, Catherine Francis

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5:03 PM- CALL TO ORDER: Welcome and Introductions
        Matt Middione-
5:05 PM- APPROVAL OF PREVIOUS MINUTES
        Michelle moves to approve minutes from November 19, 2020, Josh seconds. Josh says
        "Aye.", Matt says "Aye.", Eli says "Aye.", Jacqueline says "Aye.", Michelle says "Aye.".
        Unanimously approved.
5:05 PM- PUBLIC COMMENTS
        none
5:07 PM- COMMENTS FROM THE ADMINISTRATIVE TEAM
        none
5:07 PM- BOARD CALENDAR
        Next Board Meeting- Thursday, February 18 @ 5:00 pm
5:07 PM- REPORTS
        5:07- Director's Report – Sam Gibbs
                5:07- Enrollment and Lottery Update
                Last meeting enrollment was 1031, as of today is 1030. We have added students
                to the waitlist. 950 students are set to return next year. 143 have not responded.
                15 not returning. This makes 98% retention. 2021-2022 waitlist already has 103
                students. We are required to post on website anticipated enrollment amount,
                along with lottery procedures. Enrollment looks great.
                5:16- Faculty/Staff Changes
                Taiia Esplin did not return to food service after the break. Sam is not sure if they
                will re-hire that position. Sam Sly, a night custodian has put in his 2 weeks, a
                position which will be replaced. Intent to return was sent out to all employees.
                One paraprofessional will not return, and the rest have all indicated that they
                will return.
                - Student Performance Data
                none
                -Policy Updates
                none
                5:21-Expansion Update
                Ground-breaking was this weekend and was successful. Sam meets with
                builders every week, invites board to attend meetings and tour site after meeting.
                April & May will involve some traffic changes because of the crane being used.
                5:27- Troy shared some photos of the expansion.
                -COVID-19 update
                None

5:24- Mandatory Board Trainings

Additional requirements were sent out by the state that the board needs to complete. It has to do with financial oversight. All members need to complete level 1, two members need to complete level 2. Level 3 is not necessary for our school. Matt asks how they prove they did it- Sam says that there are assurances sent out in June, and this would be included in it.

5:27- Financial Report – Troy Bradshaw

5:43- Financials and Budget Review

The budget currently shows $30 million of income from the bond. We aid off a $14 million bond from before. We will start to see an increase in debt service as Troy gets bills to pay for the expansion, until it eventually hits $30 million, which may not be until next year. Troy mentions that there is no reason to store millions, we are a non-profit so it would be good to spend the money and not just try to keep it. This is why they have decided to give the enrollment bonuses to employees, which they had to take out of the budget at the beginning of the year because of the unknown. Troy anticipates a wage increase because of the new administration in the White House, which will also affect the budget.

5:30- Report on compliance with bond covenants and state filing deadlines

Troy went over audit and bond information. The audit came back in November and shows the statement of financial position. Total expenses are up but most of it is in salaries and benefits. Audit was clean and they found no problems with it.

5:50 PM - DISCUSSION/ACTION ITEMS

5:50- FY SY Budget

No action required

5:50- COVID related changes/actions

COVID leave policy did change, the one in place was up to December 31st. CARES Act changed so Sam had to re-write a new COVID leave policy. From January 1st forward, COVID leave will have to be drawn from the employee's leave that has been accrued. Josh moves to approve, Michelle seconds. Josh says "Aye.", Dave says "Aye.", Matt says "Aye.", Eli says "Aye.", Jacqueline says "Aye.", Michelle says "Aye." Unanimously approved.

5:55- Head Injury Protocol

Dave & Matt received some communication from a concerned parent about a head strike policy. Sam decided to put one in to place. He talked with the state nurse, and she gave some guidelines for the policy, which Sam created and include: immediate notification of guardians and certain situations where emergency transportation would be called. Matt makes sure that parents are called first before an ambulance is called, Sam says yes, unless there are more specific situations where they would need to call one immediately. Josh moves to approve Head Injury Protocol, Jacqueline seconds. Josh says "Aye.", Matt says "Aye.", Eli says "Aye.", Jacqueline says "Aye.", Michelle says "Aye." Unanimously approved.

6:00- Fundraising

Jacqueline brought up in the last meeting her concerns for the Dixie Direct fundraiser and the owner's actions and statements in the community, she asked the board and Sam to look into it and consider other options. We raised $5,300 in the Dixie Direct fundraiser this year, which is a very low amount in the total budget and he suggests we do look elsewhere for fundraisers. Sam will work with the business office to find another one that is less controversial. Eli suggests we should disregard the fundraiser regardless of the amount, thanks Jacqueline for bringing it up.

6:04- At-risk learner definition

The state chose to eliminate the current definition, so the school needs to adapt a new definition. Grants have been issued with the previous definition and Sam needs to revise those grants in order to continue using the money from those grants. He has created a very broad definition which included grades, attendance, testing scores, and the identification of a certain subgroup (like Special Education). Michelle moves to approve, Josh seconds. Josh says "Aye.", Dave says "Aye.", Matt says "Aye.", Eli says "Aye.", Jacqueline says "Aye.", Michelle says "Aye." Unanimously approved.

- COVID Leave Policy

No action required

6:07- All-day Kindergarten

Sam wanted to address the option of offering all day kindergarten. There is quite a bit of research on the benefits, but it can be very complicated. Sam intends to move forward with all-day kindergarten, as well as an option for half day. They will run parallel to each other. Jacqueline asks what the curriculum would be like for a full-day versus a half day, and if the curriculum would provide more for the all-day students. Sam says some things will be similar, like literacy and numeracy. Full-day would get some science, math and social studies extensions. We would also be able to layer in "Vista" things like arts and technology. Michelle ask how it will impact teachers and enrollment. Sam says they are still working on figuring that out. There are a lot of possibilities with staffing. He hopes to have it ready by February or March. This will be the first time Vista has offered full-day kindergarten.

MISC COMMENTS

5:19- Vex Robotics competition is coming up, being held at the school. 26 teams will be competing. Tomorrow is the winter concert- Vista- Rise Resilient. It is live and will be live-streamed to the classrooms. Second week of February- 10th & 11th is SEP conferences. It will be digital.

TABLED AGENDA ITEMS

6:14PM – ADJOURN

Eli moves to adjourn, Josh seconds. Josh says "Aye.", Dave says "Aye.", Matt says "Aye.", Eli says "Aye.", Jacqueline says "Aye.", Michelle says "Aye." Unanimously approved.

CLOSED SESSION

To discuss the character or competence of an individual. Requires Roll call vote.

Vista School
Profit & Loss Budget Overview
July 2020 through January 2021

	Jul '20 - Jan 21	REAL	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
1000 · Local Revenue	1,152,117.86	549,050.23	1,088,611.01	63,506.85	105.83%
3000 · State Revenue	4,790,393.75	4,790,393.75	7,048,766.26	-2,258,372.51	67.96%
4000 · Federal Revenue	165,709.73	165,709.73	415,855.64	-250,145.91	39.85%
5100 · Bond Proceeds	30,743,290.20				
Total Income	36,851,511.54	5,505,153.71	8,553,232.91	28,298,278.63	430.85%
Gross Profit	36,851,511.54	5,505,153.71	8,553,232.91	28,298,278.63	430.85%
Expense					
10 · INSTRUCTION	2,148,956.38	2,148,956.38	4,080,940.89	-1,931,984.51	52.66%
21 · STUDENT SUPPORT SERVICES	163,587.81	163,587.81	348,892.57	-185,304.76	46.89%
22 · SUPPORT SERV. INSTR. STAFF	30,728.53	30,728.53	118,206.91	-87,478.38	26.0%
23 · SUPPORT SERVICES-BOARD	0.00	0.00	900.00	-900.00	0.0%
24 · SUPPORT SERV. ADMINISTRATION	269,718.98	269,718.98	585,550.16	-315,831.18	46.06%
25 · SUPPORT SERV. CENTRAL	197,801.77	197,801.77	392,272.31	-194,470.54	50.43%
26 · SUPPORT SERV. OPER. & MAINT.	209,479.11	209,479.11	395,355.67	-185,876.56	52.99%
27 · STUDENT TRANSPORTATION	49,761.98	49,761.98	57,200.00	-7,438.02	87.0%
31 · FOOD SERVICES LUNCH	156,545.82	156,545.82	285,317.07	-128,771.25	54.87%
33 · After School Program	22,800.23	22,800.23	58,990.25	-36,190.02	38.65%
45 · BLDG AQUISITION & CONSTRUCTION	2,043,259.39	874,913.14	170,900.58	1,872,358.81	1,195.58%
51 · Debt Service	14,390,903.55	613,297.00	1,313,260.00	13,077,643.55	1,095.82%
Total Expense	19,683,543.55	4,737,590.75	7,807,786.41	11,875,757.14	252.1%
Net Ordinary Income	17,167,967.99	767,562.96	745,446.50	16,422,521.49	2,303.05%
Net Income	17,167,967.99	767,562.96	745,446.50	16,422,521.49	2,303.05%

Vista School Program Accounting Policy

Vista School adheres to all State and Federal accounting policies pertaining to income received from Federal and State sources of awards, grants, allocations and generated fees.

Purpose

To define general State and Federal policies that govern the definition of program income, and the allowable uses and disposition of program income on Federal and State sponsored projects. In general all income should be recorded in the proper program and expenses recorded to that same program. Federal funds are expensed and recorded to the program and paid, then reimbursed after they have been spent.

Definition of Program Income

Program income means gross income earned by Vista School that is directly generated by a supported activity or earned as a result of an award.

Program income means gross income earned by the entity that is directly generated by a supported activity or earned as a result of the Federal/State award during the period of performance. Program income includes but is not limited to income from fees for services performed, the use or rental or real or personal property acquired under Federal/State awards, the sale of commodities or items fabricated under a Federal/State award, license fees and royalties on patents and copyrights, and principal and interest on loans made with Federal/State award funds. Interest earned on advances of Federal funds is not program income. Except as otherwise provided in Federal statutes, regulations, or the terms and conditions of the Federal award, program income does not include rebates, credits, discounts, and interest earned on any of them.

Taxes, special assessments, levies, fines, and other such revenues raised by a non-Federal entity are not program income unless the revenues are specifically identified in the Federal award or Federal awarding agency regulations as program income.

Utilization of Program Income

Program income earned during the project period can be used in the following ways:

- *Deduction*. Ordinarily program income must be deducted from total allowable costs to determine the net allowable costs. Program income must be used for current costs unless the Federal/State awarding agency authorizes otherwise. Program income that the non-Federal entity did not anticipate at the time of the

Federal award must be used to reduce the Federal award and non-Federal entity contributions rather than to increase the funds committed to the project.
- *Addition*. Program income may be added to the Federal award by the Federal agency and the non-Federal entity. The program income must be used for the purposes and under the conditions of the Federal award.
- *Cost sharing or matching*. With prior approval of the Federal awarding agency, program income may be used to meet the cost sharing or matching requirement of the Federal award. The amount of the Federal award remains the same.

Deducting Costs

If authorized by Federal/State awarding agency regulations or the terms and conditions of the award, costs incident to the generation of program income may be deducted from gross income to determine program income, provided these costs have not been charged to the award.

Sale of Property

Proceeds from the sale of real property, equipment, or supplies are not program income; such proceeds will be handled in accordance with the requirements of Federal/State Award Requirements. Supplies, or as specifically identified in Federal/State statutes, regulations, or the terms and conditions of the Federal/State award.

Program Income

Program income is earned income that is directly generated by a supported activity or earned as a result of an award during the period of performance. Revenue resulting from program income must be accounted for and used for allowable costs consistent with the terms and conditions of the award to fulfill scope of work objectives during the period of performance.

Procedure for recording program income

- The need for a program income fund is identified and a fund created at the time the award is set-up or when program income is earned.
- When required, a program income fund is created using the State GL required accounts.
- The business office is responsible for the associated sponsored fund and monitors the program income balance.
- The method of accounting for the program income is determined by state, federal, or other grant agreement and is either: additive, deductive or matching.

- As program income is earned it is deposited into the program revenue account. Allowable expenditures are paid from the program income fund. All program income must be used for the benefit of the sponsored fund.