

Vista School Board Meeting

November 19, 2020 Agenda

Location: 585 East Center, Ivins, UT 84738 (virtually via zoom)

<https://zonos.zoom.us/j/82838439545?pwd=YUxrVlhzcFINQUZLdHBYcHpFSkJ2dz09>

Board members present:

Others present:

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, December 17 @ 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

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
- Learner Validated Attendance

MISC COMMENTS

TABLED AGENDA ITEMS

6:00 PM – ADJOURN

CLOSED SESSION

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

Dear Mr. Bradshaw:

This email is being sent in advance of the due date of the following item(s) to assist you in providing us with the required documentation in a timely manner.

Account: Utah Charter School Finance Authority Charter School Revenue Bonds Vista School Project) Series 2020A & 2020B
(Taxable)

Account Number: 228171***

<u>Item</u>	<u>Document Reference</u>	<u>Due Date</u>
Updated Annual Enrollment & Waiting List Info	Loan Agreement - Section 8.05(d)(i)	12/27/2020
CPA Certificate for DSCR Requirement of Sec. 2.08	Loan Agreement - Section 8.05(d)iii	12/27/2020
Quarterly Unaudited Financial Statement/Report	Loan Agreement - Section 8.05b(iv)	11/29/2020



Fraud Risk Assessment

INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking “Yes” on each of the questions below.
- Total the points of the questions marked “Yes” and put on the “Total Points Earned” line below.
- Using the points earned, circle the risk level on the “Risk Level” line below.

Total Points Earned: 310 Risk Level: Very Low Low Moderate High Very High
> 355 316-355 276-315 200-275 < 200

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

Certified By: _____ Certified By: _____

* MC = Mitigating Control

Basic Separation of Duties

See page 2 of this questionnaire for instructions and definitions.

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



Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☑ If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties.

☹ If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties.

Definitions:

Board Chair is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of governments.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.

Vista School Board Meeting

October 22, 2020 Agenda

Location: 585 East Center, Ivins, UT 84738 (virtually via zoom)

Board members present: Matt Middione (Board Chair), Michelle Walter, Jacqueline Powell, Eli Milne

Others present: Sam Gibbs (Director), Troy Bradshaw (Tech Director), Britni Armstrong (Board Secretary), Marie Ehlers (School Counselor), Chris Barnum (VP), Kelly Geary (VP), Hillary Osness, Meltem Wood (Joined around 5:15), Katie Pearce (joined around 5:30, left shortly after)

5:03 PM- CALL TO ORDER: Welcome and Introductions- Matt Middione

5:06 PM- APPROVAL OF PREVIOUS MINUTES

Josh moves to approve previous minutes. Michelle seconds. Josh says "Aye", Matt says "Aye", Eli says "Aye", Jacqueline abstains, Michelle says "Aye"

5:08 PM- PUBLIC COMMENTS

Eli has to leave at 6:30.

5:08 PM- COMMENTS FROM THE ADMINISTRATIVE TEAM

Chris wants to acknowledge Sam & Troy for all they are doing around the school for faculty and staff.

5:09 PM- BOARD CALENDAR

Next Board Meeting- Thursday, November 19 @ 5:00 pm

5:09 PM- REPORTS

Director's Report – Sam Gibbs

5:09- Enrollment and Lottery Update

Second term started this week. 1038 in September, 1034 by October 1. Currently at 1030. Waitlist has remained around the same numbers in the last few weeks. Numbers will probably stay the same through the holidays then rise when the lottery is starting up. Michelle asks why the waitlist numbers are lower than usual, Sam thinks it's because of letting 100+ students in recently.

- Faculty/Staff Changes

5:15- Student Performance Data

Sam reviewed Vista's report card. Of the 150 points possible, we earned 77 points 2017-2018 and 72 points 2018-2019. Compared to other schools in the area, we scored well. The current report card from 2019-2020 shows an increase in ELL at 42% compared to 44% for the state average. The percentage of ELL students who are language proficient is at 9% while the state is at 6%. Michelle says numbers look great and hopes that it means we will continue to move up. Sam agrees.

Attendance Report will be addressed with Marie's report but it will look a lot different this year due to COVID quarantines. Josh asks how attendance is tracked for online or hybrid students. Sam explains that they check log-in time and progress made in coursework. Josh asks if the same policy could be applied to quarantined students.

Accreditation scores are in, national average is 278-283, Vista scored a 329 with no areas of deficiency.

-Policy Updates

5:30-Expansion Update

City Council voted to close a number of easements on our property and moved to other places. Architectural drawings are complete, passed officials, and are with permit currently, Permit should be back within the next few weeks. Hugh's has bids out on different items which will close in the next few weeks and should allow for a ground-breaking date by next board meeting. Josh asked if there was any push back with the city council. Sam said not from the city council, but the mayor said they were not happy that we were allowed to go through the state instead of local avenues.

5:34-COVID-19 update

2 active cases, 1 teacher and 1 student. 47 students on quarantine. There are no student to student spread cases. Sam explained that infrastructure issues would be most detrimental to the school and the possibility of closing down. For instance, if the full admin team had to quarantine or the cafeteria workers, that could be a problem to running the school successfully. Michelle asked what the quarantine would look like in days- Sam says a full 14 days would be the most likely solution in order to eradicate the virus from the building.

Marie Ehlers-

5:46-Comprehensive Counseling Center

College and Career Readiness is the new name of the counseling program. They focus on easy students access for social and emotional help. Marie explained the many way students can check in with the counseling office and get the support they need. Tier 1 (Tier 1 means every student gets this) intervention is social emotional learning. Another intervention is the Wellness Center that is staffed by a paraprofessional. It's a place for students to go when they need a reset. There is also a virtual Wellness Center for when students are not in school. They have been trained on how to access it. Tier 2 Interventions (when Tier 1 does not seem to work as well for some students) are lunch groups, study skills, friendship skills, coping skills, etc. 8th & 9th graders get a meeting about high school transition, college options, etc. ACT Aspire test is also administered to those students. College Week is held in March, students create boards on different colleges and teachers decorate doors, etc. Career Readiness skills are taught as well- creating resumes, mock interviews, and soft skills are all covered. Student welfare is covered by the counseling center as well, which includes holiday giving, neighborhood connection, and help with clothing and uniforms. A survey sent out to students showed that the majority of students feel safe and included at Vista. Attendance is monitored and students are checked on to make sure they are attending regularly. 11% of students are chronically absent which means they are absent more then 10% of the time. This is always something we want to see go down. Vista is above the national average when it comes to ACT Aspire scores in English, Reading, and Math. Although we score low at science compared to the national average, we are outscoring the state in that area. Marie also went over the accreditation report more. The accreditation found the following themes in the school: growth mindset, invests in future of students, impact on future sustainability, and a focus on collecting and analyzing data.

6:08- Financial Report – Troy Bradshaw

- Financials and Budget Review

Most expenses are at 25% of budget. At the end of construction, we are hoping to be able to re-sell the portables. Debt service is heavily loaded now because of interest. Overall budget looks good.

- Report on compliance with bond covenants and state filing deadlines

6:16 PM - DISCUSSION/ACTION ITEMS

- FY SY Budget

none

- COVID related changes/actions

none

6:19-MISC COMMENTS

Michelle had a parent comment on Facebook about the play auditions, and that it seems to be the same kids every year. She (the parent) asked if maybe there could be some 1-act plays added. Sam agrees and says we would need to find different ways to conduct them and add to human resources because of the work overload of those teachers already. Britni suggested that Allie Kohler could possibly host some smaller plays with in her acting classes, as well. Sam agrees that Allie is a great asset to Vista and was added with the intention of getting more theater activities going.

TABLED AGENDA ITEMS

none

6:28 PM – ADJOURN

Eli moves to move into a closed session. Josh seconds. Josh 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 Board Meeting
November 11, 2020 Minutes**

Location: 585 East Center, Ivins, UT 84738 (virtually via zoom)

<https://zonos.zoom.us/j/88096969024?pwd=MzZ2TEMwVVpvTDR5bHpKdkdHeVhsdz09>

Board members present: Josh Aikens, Jacqueline Powell, Michelle Walter, Eli Milne

Others present: Sam Gibbs (Director), Troy Bradshaw (Tech & Finance Director), Britni Armstrong (Board Secretary), Marie Ehlers (School Counselor) Hillary Osness, Emily Caplin, Kelly Geary (VP)

5:05 PM- CALL TO ORDER: Welcome and Introductions- Josh Aikens,

5:07 PM- APPROVAL OF PREVIOUS MINUTES

none

5:07 PM- PUBLIC COMMENTS

none

5:07 PM- COMMENTS FROM THE ADMINISTRATIVE TEAM

none

5:07 PM - DISCUSSION/ACTION ITEMS

- COVID related changes/actions

Sam wanted to give the Board our current standing on COVID cases and quarantines. Sam is concerned with a few things that are starting to happen. As of Sunday, we were looking at 186 quarantine cases from the last 2 weeks. We are now at 79 cases. He was also getting contact from neighboring schools about how they will manage some things from the governor's mandate. There's a lot of discussion going on that he would like to talk about. We currently have 7 active cases- 3 adult and 4 students and 13 total cases so far. With all but 1 of the 13 cases, Sam has been able to contact trace them to outside of the school. One case is not sure where it was contracted. Sam has changed policies that dance & PE & recess are mandated for masks at least temporarily. 112 of the 186 quarantines were from PE & Dance because of the unmasked exposure. Of the 79 quarantines, 28 have nothing to do with school (i.e a parent tested positive or a family member had symptoms). 41 are currently school based quarantines. Josh asks what Sam would do if we had a large number of students on quarantine again. Sam said it just has to be looked at case by case. Some students are doing well working at home while others are not. His overall goal is to keep the school open and provide services. Root-cause analysis was from not wearing masks. Sam talked with Dr. Blodgett and in some situations, you can declare a person as essential and manage their symptoms and cases while at work- he could do that with lunch workers, but probably wouldn't do it with the custodians, for example. Sam proposes that we change our policy in regards to PE and dance wearing masks, and even recess, until Thanksgiving. Josh feels that the possibility of wearing masks after school in the extracurricular activities is a better option than sending kids home. Sam agrees. Michelle feels that- as a board member- we have to do what we have to do to keep the school open. She is worried about what will happen after Thanksgiving. Sam feels that PE and recess can gradually be brought back to the original policy with some more community education. Michelle notes that the district has added 3 more teacher work days and asks if Sam is planning on doing the same. Sam explains that the district teachers are teaching both in school classes and online classes. Vista hired a few part time teachers to manage the online classes so our teachers do not need that extra work time. A school closure day could be for a buffer for the time between exposure and being contagious. We would want to strategize that very carefully for that reason. Josh asks how Sam feels about buffering the days after Thanksgiving and if he thinks it will work. Sam says he is only guessing if that will work. Parents still need to go to work Monday and that may cause more incidents of exposure. Sam asks for input from everyone in the meeting. Troy agrees there is no right answer, but it does seem like a viable

option to take that Monday off in case kids are sick. Troy wonders if it may also give kids an extra day to just go and get exposed by friends and other family. Kelly feels like it will only work if families will help us out with the quarantine situation. She feels strongly that every day with the kids in school is a gift and we are making a lot of progress in catching kids up from the spring. If one day off will help to keep them all here for 2 extra weeks in December, it will be worth it. Sam notes that it does help us to align with the district and help families out. Josh feels like large amounts of exposure over the holidays is going to happen anyway. He suggests keeping the PE and dance mandate in place after Thanksgiving to avoid a larger quarantine. Sam agrees and said that unmasked exposure is 30-40 students for 2 weeks, masked exposure is 10 students for a week. Jacqueline doesn't feel like one day will make a difference because there are still large family gatherings happenings. Sam is definitely extending the mask mandate in all classes beyond Thanksgiving. Jacqueline, Josh and Michelle agree that maybe Monday off with more community education and extended mask mandate would be best. Josh has another question about the staff members with active cases and what we are doing for them. Buying them dinner? Sending them flowers? How are we reaching out to support them? Sam says he talks with them each day while they are out. They are being well supported and Sam has tried to just give moral support. Cards have been given also. Josh suggests gift cards or flowers or something be given. Sam says he will go ahead with the Monday after Thanksgiving off, more community education and the extended mask mandate.

MISC COMMENTS

TABLED AGENDA ITEMS

5:46 PM – ADJOURN

Eli moves to adjourn, Josh seconds. Eli says "Aye.", Josh 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.

	Enrolled October 2020 Board Meeting	November Enrollment	Waiting List	Distance Learning Second Term	Hybrid Second Term	In person Second Term	Max Total
Kindergarten	89	89	20	7	0	82	119
1st Grade	99	99	12	5	3	91	111
2nd Grade	101	101	3	6	5	90	104
3rd Grade	99	100	10	10	4	85	109
4th Grade	111	109	28	6	12	93	139
5th Grade	111	111	6	5	5	101	117
6th Grade	134	134	2	7	5	122	136
7th Grade	130	132	1	2	9	119	133
8th Grade	120	120	0	3	9	108	120
9th Grade	36	36	0	1	4	29	26
	1030	1031	82	52	56	920	1114
11/17/20			-5	-23	-31		-5
SG							
COVID CASES	Adults	Students	Total	School Spread	Quarantine		
ACTIVE	4	5	9	1	93		
FORMER	5	5	10	0	262		
Annual Total	8	10	19	1	353		
	6%	1%	2%	NA	1148		

Vista School
Profit & Loss Budget Overview
 July through October 2020

	Jul - Oct 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
1000 · Local Revenue	717,622.10	1,088,611.01	-370,988.91	65.9%
3000 · State Revenue	2,780,886.16	7,048,766.26	-4,267,880.10	39.5%
4000 · Federal Revenue	22,083.08	415,855.64	-393,772.56	5.3%
Total Income	3,520,591.34	8,553,232.91	-5,032,641.57	41.2%
Gross Profit	3,520,591.34	8,553,232.91	-5,032,641.57	41.2%
Expense				
10 · INSTRUCTION	1,272,522.23	4,080,940.89	-2,808,418.66	31.2%
21 · STUDENT SUPPORT SERVICES	94,364.43	348,892.57	-254,528.14	27.0%
22 · SUPPORT SERV. INSTR. STAFF	20,271.71	118,206.91	-97,935.20	17.1%
23 · SUPPORT SERVICES-BOARD	0.00	900.00	-900.00	0.0%
24 · SUPPORT SERV. ADMINISTRATION	151,428.80	585,550.16	-434,121.36	25.9%
25 · SUPPORT SERV. CENTRAL	113,700.98	392,272.31	-278,571.33	29.0%
26 · SUPPORT SERV. OPER. & MAINT.	146,448.08	395,355.67	-248,907.59	37.0%
27 · STUDENT TRANSPORTATION	21,269.95	57,200.00	-35,930.05	37.2%
31 · FOOD SERVICES LUNCH	88,694.22	285,317.07	-196,622.85	31.1%
33 · After School Program	7,776.72	58,990.25	-51,213.53	13.2%
45 · BLDG AQUISITION & CONSTRUCTI...	383,751.98	170,900.58	212,851.40	224.5%
51 · Debt Service	431,775.00	1,313,260.00	-881,485.00	32.9%
Total Expense	2,732,004.10	7,807,786.41	-5,075,782.31	35.0%
Net Ordinary Income	788,587.24	745,446.50	43,140.74	105.8%
Net Income	788,587.24	745,446.50	43,140.74	105.8%