



## Drop Out Prevention and Recovery Policy

### Policy

The District shall establish a policy that describes how the District (or a third party provider) will measure if a designated student made a year's worth of progress toward an attainment goal during the year and how membership days will be determined for a designated student in accordance with the District's school schedule and enrollment policies.

### Definitions

Attainment Goal means:

1. A high school diploma;
2. Utah High School Completion Diploma, as defined in State Board of Education rule;
3. An Adult Education Secondary Diploma, as defined in State Board of Education rule; or
4. An employer-recognized, industry-based certificate that is likely to result in job placement and is included in the State Board of Education's approved career and technical education industry certification list.

### Procedures

At-Risk Coordinator

Vista School shall designate one or more at-risk coordinators to collect and disseminate data regarding dropouts at Vista and to coordinate the school's program for students who are at high risk of dropping out of school.

### Identification of "Designated students"

Vista School shall identify all students: who have withdrawn from school before earning a diploma, and who have been dropped from average daily membership, and whose graduating class (when entering grade 9) have not yet graduated. Vista School shall further identify students who are at risk of meeting these criteria.

### Dropout Reduction Plan

Vista School shall provide dropout prevention and recovery services to designated students, including:

1. Engaging with or attempting to engage with designated students;
2. Consulting with designated students and develop a learning plan to identify:

- a. Barriers to regular school attendance;
  - b. An attainment goal through enrollment in education programs; and
  - c. Means for achieving the attainment goal through enrollment in one or more of the programs described below in Flexible Enrollment Options.
3. Monitoring a designated student's progress toward reaching the designated student's attainment goal; and
  4. Providing tiered interventions for a designated student who is not making progress toward reaching the student's attainment goal.

Vista School shall provide dropout prevention and recovery services throughout the calendar year to students who become designated students while enrolled within the school.

#### Flexible Enrollment Options

Vista School shall provide flexible enrollment options for a designated student that are tailored to the designated student's learning plan and include two or more of the following:

1. Enrollment in a full-time on campus program at Vista;
2. Enrollment in a part-time on campus program at Vista;
- 3.; Enrollment in a distance learning program at Vista; or
4. Enrollment in a program offered by a private provider that has entered into a contract with Vista School to provide educational services

#### Designated Student Enrollment Options

A designated student may enroll in:

1. A program offered by Vista School; or
2. The Statewide Online Education Program.

Vista School shall make its best effort to accommodate a designated student's choice of enrollment.

#### Third-Party Dropout Prevention and Recovery Services

Vista School shall enter into a contract with a third party to provide dropout prevention and recovery services for any school year in which the school meets the following criteria:

1. Vista School's graduation rate is lower than the statewide graduation rate; and

2. Vista School's graduation rate has not increased by at least 1% on average over the previous three school years, or during the previous calendar year, at least 10% of the school's designated students have not reached the students' attainment goals or made a year's worth of progress toward the students' attainment goals.

The contracting requirement does not apply if:

(a) the school's average graduation rate for the previous three years is higher than the statewide graduation rate for the same period; or

(b) the quotient of the total number of the school's graduating students plus 10 divided by the total number of students in the graduating class, is equal to or greater than the statewide graduation rate.

If the school is required to enter into a third-party contract to provide dropout prevention and recovery services, the school shall ensure that:

1. The third party has a demonstrated record of effectiveness engaging with and recovering designated students;
2. The contract with the third party requires the third party provide the services described the Dropout Reduction Plan and regularly report progress to Vista School.

#### Annual Reporting

Vista School shall annually submit a report to the USBE on dropout prevention and recovery services, including:

1. The total number of designated students in the school;
2. If applicable, the name of the third party the school is contracting with to provide dropout prevention and recovery services;
3. The methods the school or third party uses to engage with or attempt to recover designated students under the Dropout Reduction Plan;
4. The number of designated students who enroll in a program described in the Flexible Enrollment Options as a result of the school's efforts to engage with or attempting to recover a designated student;
5. The number of designated students who reach the designated students' attainment goals; and
6. Funding allocated to provide dropout prevention and recovery services.

School Board Approved:

## Health and Welfare Policy

### Policy:

1. Safety, Health, and Welfare
  - 1.1. Students at Vista School who are on school property shall be under the supervision of school authorities from the time school doors open (8:05am) until the end of the school day (3:05pm).
  - 1.2. It is the responsibility of the principal to provide for adequate supervision of playgrounds, hallways, and other school facilities while they are in use by students during regular school hours on regular school days.
  - 1.3. Students shall be under the school's supervision at all school-sponsored functions, on or off campus, such as field trips and community performances. Students are expected to behave in a responsible and acceptable manner.

### Procedures:

1. Health, Accidents, and Illness
  - 1.1. When a student becomes ill at school, appropriate health care will be provided while arrangements are being made for the parent, guardian, or a responsible adult (designated by the parent or guardian) to come for the student, if needed.
  - 1.2. The following steps shall be followed when an accident or serious injury has occurred:
    - 1.2.1. In case of a serious accident, the parent or guardian is to be notified immediately.
    - 1.2.2. In the case of a life threatening situation, the principal or designee has the authority to call an ambulance or seek appropriate medical attention.
    - 1.2.3. In case of minor injuries, first-aid may be given by a teacher or employee of Vista School who has the first-aid instruction. Emergency instructions should be posted in every first-aid cupboard.
    - 1.2.4. In cases of major accidents or serious injuries, the Vista School Student Injury Form should be filled out as soon as possible. One copy is to be filed to be kept in the school for future reference.

School Board Approved:

## Internet Safety Policy

Vista School believes in the social, emotional, and physical well-being of all students. To this end, Vista consents to establish practices and procedures that make it fully compliant with all Child Internet Protection Act (CIPA) guidelines and to notify the public annually of this compliance.

Vista School implements CIPA compliant internet security measures by utilizing a specific technology that blocks or filters Internet access for all its students. This technology will protect adults and minors against depictions that are obscene and pornographic to the best of its abilities. This technology may be disabled by adults for bona fide research or other lawful purposes. This technology will consistently monitor all internet access by minors.

Vista School commits to educate all minors on appropriate use of the internet and world wide web as well as email, chat rooms, and other electronic communication. Parents will also sign a form that shows they have reviewed instructional videos with their students before checking out any technology from Vista School.

Vista commits to take reasonable steps to prevent “hacking” and other unlawful activities by minors online. This includes access to any material that is harmful to minors, prevention of bullying and cyberbullying, and other inappropriate behaviors.

All other elements of CIPA compliance are found in Vista’s Acceptable Use policy and Student Laptop policy.

School Board Approved:

---

# VISTA SCHOOL

ACADEMICS · ARTS · TECHNOLOGY

## Guide to Marketing Our School

November 29, 2022

---

# Maximize Our Marketing Efforts

- Are there enough students in the area to sustain Vista?
- Are current area schools meeting the need for high quality options?
- How does Vista standout?



# Think About Who We Are

- A tuition-free, public school
- We have the flexibility to be more innovative
- We hold ourselves accountable for student achievement

# Charter School Messages

- No “test-in” requirements
- Vista school students must take state assessment tests
- Our teachers must be “highly qualified”
- Vista offers a unique curriculum model and class offerings
- We serve a diverse range of students

Accountability

Effective

Motivating

Challenging

Stimulating

Opportunities

Choice

Options

VISTA SCHOOL

ACADEMICS · ARTS · TECHNOLOGY

# Uniquely Charter

Promote how Vista encourages:

Teacher Innovation  
Parent involvement  
Student learning

# Clearly Stating Who We Are

- What words would you use to define our school experience?
- What unique programs and services does Vista offer?
- Why do families choose Vista?
- What does the community value and expect from Vista?

# Attracting & Retaining Families

- Principal welcome letter and teacher introduction letter
- Teachers communicate regularly with parents
- Include parents among those to be nurtured and recognized
- Thank families for choosing Vista, they are valued, ask them to stay

# Grow Enrollment

- Complete Define School Experience Worksheet
- Create a one-pager based on the worksheet
- Evaluate/update our website presence (WIP)
- Target early childhood providers, elementary schools, youth organizations, other prospects?

# Grow Enrollment

- Mail/email recruitment letters to prospective families
- Open House for prospective families to experience Vista
- Initiate a door-to-door campaign
- Place ads in local community newspapers, HOA newsletters

# Use Ambassadors

- Students, parents and PTO, teachers, staff, volunteers, board members, students and alumni
- They can lead school tours or share their story during a tour
- They can provide testimonials of their experience
- Address community groups (Rotary, Chambers, Kiwanis)



# Some Marketing Tips & Tools

- Website: Engaging, fresh content, promoting positive news
- High quality photos and logo
- A kid-centric décor
- Visitors can find info they need easily and quickly

# Other Marketing Tools

- One-Pager on School
- Brochure
- Signage (permanent and portable)
- Newsletter
- School mobile app
- Door Hangers
- Direct Mail Piece
- Email or text campaign
- Phone campaign
- Promotional video
- Participation in fairs

# Media Relations

- Present Vista as the model of excellence serving the community and students with a quality education
- Provide exposure and validate our key messages
- Spokesperson: Principal, teacher, student, board member
- Create a press kit
- Cultivate relationships with reporters

<https://www.youtube.com/watch?v=8CHXk8gZLZk>

---

# VISTA SCHOOL

ACADEMICS · ARTS · TECHNOLOGY

Thank you!

---

## **Vista School Marketing Plan**

### **Vision-**

The vision of the marketing committee is to help Vista School become well known throughout Washington County and the state of Utah.

### **Goals-**

Our main goal of marketing is to attract students to our school so we meet our annual enrollment targets and have a healthy waiting list. We want to get our name and brand into the community so “Vista School” becomes a well known name for excellence in academics, arts, and technology.

Our second goal is that by communicating the importance of Vista School to our students, businesses and individuals will be inspired to financially support our programs and practices.

### **Plan-**

- 1- Look at data to see why students chose to come to Vista School.
- 2- Ensure Vista’s homepage on the website is geared towards marketing and branding
- 3- Ensure Vista’s weekly newsletter is concise and attracting
- 4- Have a “movie trailer” video of Vista that gets people excited about our school and provides an understanding of our mission.
- 5- Run radio ads with local stations
- 6- Use social media to market our school by running Facebook ads and Instagram posts
- 7- Communicate often with parents about school accomplishments and performances
- 8- Post banners at our school and around town
- 9- Send flyers to local businesses
- 10- Send out a mailer to community members
- 11- Work with realty companies to provide tours of Vista
- 12- Advertisement signature on employee emails
- 13- Make a “virtual tour” video for the school’s website
- 14- Work within our school to keep our current students excited to continue until 9th grade by focusing on our middle school students.
  - 14.1- provide activities during 6-9 grade lunch often
  - 14.2- End of Year and Back to School Stomp activity
  - 14.3- Mail home Vista School swag during the summer
- 15- Include information about the Vista Foundation on programs, flyers, and mailers so people know how to donate.
- 16- Work with other schools and businesses to instill partnerships

# Vista School

## Profit & Loss Budget Overview

July through October 2022

	Jul - Oct 22	Less Construction	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>					
Income					
1000 · Local Revenue	264,461.81	264,461.81	689,472.47	-425,010.66	38.36%
3000 · State Revenue	3,912,375.84	3,912,375.84	9,903,526.35	-5,991,150.51	39.51%
4000 · Federal Revenue	201,366.39	201,366.39	999,341.19	-797,974.80	20.15%
<b>Total Income</b>	<b>4,378,204.04</b>	<b>4,378,204.04</b>	<b>11,592,340.01</b>	<b>-7,214,135.97</b>	<b>37.77%</b>
<b>Gross Profit</b>	<b>4,378,204.04</b>	<b>4,378,204.04</b>	<b>11,592,340.01</b>	<b>-7,214,135.97</b>	<b>37.77%</b>
Expense					
10 · INSTRUCTION	1,910,690.32	1,910,690.32	5,786,079.78	-3,875,389.46	33.02%
21 · STUDENT SUPPORT SERVICES	206,841.27	206,841.27	523,256.20	-316,414.93	39.53%
22 · SUPPORT SERV. INSTR. STAFF	7,122.07	7,122.07	169,549.96	-162,427.89	4.2%
23 · SUPPORT SERVICES-BOARD	0.00	0.00	1,000.00	-1,000.00	0.0%
24 · SUPPORT SERV. ADMINISTRATION	159,896.78	159,896.78	847,479.80	-687,583.02	18.87%
25 · SUPPORT SERV. CENTRAL	148,224.00	148,224.00	558,790.64	-410,566.64	26.53%
26 · SUPPORT SERV. OPER. & MAINT.	128,822.70	128,822.70	546,541.89	-417,719.19	23.57%
27 · STUDENT TRANSPORTATION	7,548.89	7,548.89	131,802.19	-124,253.30	5.73%
31 · FOOD SERVICES LUNCH	84,276.26	84,276.26	367,955.91	-283,679.65	22.9%
33 · After School Program	12,851.04	12,851.04	63,469.08	-50,618.04	20.25%
45 · BLDG AQUISITION & CONSTRUCTION	2,382,550.62	42,676.00	5,813,341.46	-3,430,790.84	40.98%
51 · Debt Service	12,605,661.25	1,190,661.25	1,758,042.50	10,847,618.75	717.03%
<b>Total Expense</b>	<b>17,654,485.20</b>	<b>3,899,610.58</b>	<b>16,567,309.41</b>	<b>1,087,175.79</b>	<b>106.56%</b>
<b>Net Ordinary Income</b>	<b>-13,276,281.16</b>	<b>478,593.46</b>	<b>-4,974,969.40</b>	<b>-8,301,311.76</b>	<b>266.86%</b>
<b>Net Income</b>	<b>-13,276,281.16</b>	<b>478,593.46</b>	<b>-4,974,969.40</b>	<b>-8,301,311.76</b>	<b>266.86%</b>
 *Hughes Retainer	 1,024,680.95				
*FFE \$800,000	800,000.00				
*SPED Rolled Funds	275,817.05				
*Educator Professional Time	65,000.00				
*other State Programs	68,517.30				
*Interest upcoming	776,000.00				

## Parent and Family Engagement Policy

### 1. Purpose:

Vista School believes parental engagement is an important part of each child's educational program, and that such engagement may result in higher student achievement and better social behavior, in addition to more satisfaction for parents and teachers alike.

### 2. Policy:

Vista School shall develop the necessary programs to ensure parental engagement in their children's education.

### 3. Procedure:

3.1. Expect that parents shall provide a home environment that values education and send their children to school prepared to learn.

3.2. Provide parents with the opportunity to be actively involved in their children's education.

3.3. Build consistent and effective communication between parents, teachers, and administrators.

3.4. Provide information, instruction, and training to parents that will assist them in helping their children maintain academic success and support their academic efforts.

#### 3.5. Title I - Parent and Family Engagement Plan

As a Title I School, Vista will:

3.5.1. Invite parents and family members to participate in the joint development of the Title I plan that is updated annually;

3.5.2. Invite parents to participate in the process of creating school support and improvement plans in Title I schools;

3.5.3. Encourage parents to provide support and assistance in building the capacity of Title I in planning and implementing effective parent and family engagement activities to improve student academic achievement and school performance;

3.5.4. Coordinate and integrate parent and family engagement strategies under Title I with relevant federal, state, and local laws and programs;



3.5.5. Invite parents and family members during Back to School week to inform them of the school's participation under Title I and to explain the Title I requirements and parents' rights to be involved. This communication will identify:

- barriers to engagement of parents, especially parents who are economically disadvantaged, disabled, of limited English or literacy proficiency, or of any racial or ethnic minority;
- the needs that parents and families have that may prevent them from helping with their children's learning and from engaging with school staff; and
- strategies to support successful family-school interactions.

School Board Approved:

## Policy Supporting Students learning English, Parents, and Families

### 1. Purpose:

Vista School believes parental engagement is an important part of each child's educational program, and that such engagement may result in higher student achievement and better social behavior, in addition to more satisfaction for parents and teachers alike. Vista School wants to ensure we communicate and assist students learning English, their parents, and their families.

### 2. Policy:

This policy ensures students learning English, their parents, and their families have access to a qualified interpreter for various activities and information.

### 3. Procedure:

3.1. If a student learning English, Parent, or Family needs communication or assistance with the items listed below, they should contact the school's principal to set up the service needed.

Activities include:

- (i) classroom activities;
- (ii) impromptu and scheduled office visits or phone calls;
- (iii) enrollment or registration processes;
- (iv) the IEP process;
- (v) student educational and occupational planning processes;
- (vi) fee waiver processes;
- (vii) parent engagement activities;
- (viii) student disciplinary meetings;
- (ix) school community councils;
- (x) school board meetings;
- (xi) other school activities; and

(xii) other interactions between the parents of a student learning English and educational staff;

3.2. If a student learning English, Parent, or Family needs communication or assistance with the information listed below, they should contact the school's principal to set up the service needed.

Activities include:

(i) registration or enrollment materials, including home language surveys and English learning program entrance and exit notifications;

(ii) assignments and accompanying materials;

(iii) report cards or other progress reports;

(iv) student discipline policies and procedures;

(v) grievance procedures and notices of rights and nondiscrimination;

(vi) parent or family handbooks; and

(vii) requests for parent permission; and any other guidance, including guidance on when oral interpretation is preferable to written translation, to improve instruction and assistance by teachers, counselors, and administrators to a student learning English and the student's parents and family.

School Board Approved:

## Student Credit Policy

### **1. Purpose:**

Vista School has adopted this policy to specify standards and credit requirements for high school graduation and shall issue differentiated diplomas or certificates of completion consistent with state law and rules.

### **2. Procedure:**

#### 2.1 Diplomas and Completion Certificates

2.1.1. Vista School shall offer a differentiated high school diploma to all students that successfully complete all state course requirements for graduation.

2.1.2. A Certificate of Completion may be awarded instead of a diploma for students who have an Individualized Education Plan (IEP) and will be continuing their education in the specialized program post-graduation. (See Section 7 - Students with Disabilities)

2.2. Academic Requirements for High School Graduation: Students in grades 9 through 12 must earn at least the minimum number of credits designated by the student's high school through course completion or through competency assessment consistent with Utah Administrative Rule R-277-705 and District policy. Students earn 24 credits for graduation. Please visit Washington County School District's policy webpage to see more guidelines on graduation as Vista is a K-9 school.

#### CREDITS REQUIRED FOR GRADUATION:

- A. Language Arts 4.0 units of credit
- B. Mathematics 3.0 units of credit
- C. Science 3.0 units of credit at a minimum, two selected from the four science foundation areas
- D. Social Studies 3.0 units of credit
- E. Directed Coursework
  - Fine Arts 1.5 units of credit
  - Career and Technical Education 1.0 unit of credit
  - Digital Studies 0.5 units of credit

- General Financial Library 0.5 unit of credit

F. Physical and Health Education 2.0 units of credit

G. Electives as determined by the high school

### **3. UNITS OF CREDIT**

3.1. A unit of credit or fraction thereof shall be given upon satisfactory completion of a course or learning experience in compliance with state course standards.

3.1.1. Course Grade Forgiveness (R277-717-3). A student wishing to improve a course grade has the following options: a) repeat the course one or more times; or b) enroll in and complete a comparable course. (A grade for an additional unit of credit does not change a student's original course grade for purposes of this section.) The student will be responsible for any course fees or cost.

3.1.2. Repeating a course: If a student repeats a course, student's school/Local Education Agency (LEA): a) shall adjust the student's course grade and grade point average to reflect the student's highest grade and exclude a lower grade; b) shall exclude from the student's permanent record the lower course grade; and c) may not otherwise indicate on the student's record that the student repeated the course.

3.1.3. Enroll in a comparable course: If a student enrolls in a comparable course the student shall, at the time of enrolling in the comparable course, inform the student's LEA of the student's intent to enroll in the course for the purpose of improving a course grade. The LEA, prior to enrollment confirms with the students that the comparable course fulfills the same credit requirements as the course the student intends to replace. At the completion of the comparable-course the student's LEA: a) shall adjust, the student's course grade and grade point average to reflect the student's highest grade and exclude a lower grade; b) shall exclude from the student's permanent record the lower course grade; and c) may not otherwise indicate on the student's record the course or comparable course for which the student received the lower grade.

3.2. Vista School may grant credit from among the following:

3.2.1. Successful completion of a course offered by the school; approved by the school taken outside of the regular school day or school year; approved by the school for concurrent enrollment and offered by an accredited post-secondary institution; or offered by correspondence or extension that is approved and accredited by the State of Utah.

3.2.2. Demonstrated proficiency by way of a school approved assessment. Parents/guardians are responsible for the cost of assessment.

3.2.3. Successful completion of a course from an accredited secondary school, accredited special purpose school, accredited supplemental education school, or other approved online course.

3.2.4. Students enrolled in grades 6 through 12 will be allowed to earn credit by enrolling in and completing courses offered by state approved and accredited programs. The number of allowable online credits each academic year are 6 credits per year. (R277-726-2)

#### **4. HOME INSTRUCTION**

Students released for home instruction do not earn Vista School credits.

#### **5. EARLY GRADUATION OPTION**

The option for early graduation is available to any secondary student who has completed all graduation requirements for the Traditional School Diploma as outlined in Wasington County School District's Policy and the student's high school.

#### **6. CONCURRENT ENROLLMENT**

Students who can demonstrate readiness for college level work may be eligible for the Concurrent Enrollment program. This program allows students to earn college credit while attending high school. All credit earned in concurrent enrollment courses will count toward high school graduation.

#### **7. STUDENTS WITH DISABILITIES**

A student with a disability under the Individuals with Disabilities Education Act (IDEA) shall satisfy high school completion or graduation criteria, consistent with state and federal law and the student's Individualized Education Program (IEP). Vista School may modify graduation requirements consistent with the student's IEP (R277-770). The IEP team must refer to the [USBE Graduation Guidelines for Students with Disabilities](#) for additional information regarding modifying graduation requirements and IEP substitutions. Students with disabilities are entitled to participate in graduation. (Letter to Runkle, OCR 1996).

7.1. There are three graduation options for students with disabilities in Utah: 1) Graduate with a regular high school diploma, 2) Graduate with an alternative diploma, and 3) Earn a certificate of completion. Earning the alternative diploma, a certificate of completion, or a GED does not end Vista's responsibility of FAPE; therefore, a student may continue to receive special education and related services until age 22.

7.1.1. Graduation with a regular high school diploma constitutes a change of placement, requiring written prior notice (WPN). The obligation of Vista School to provide FAPE ends when a student under IDEA is issued a regular high school diploma. Students with disabilities shall meet graduation requirements with appropriate documented (a cumulative record) accommodations, curricular

modifications, substitutions and amendments as determined by their IEPs. The student's transcript must not identify special education classes.

7.1.2. Students with disabilities may earn an alternate diploma if the student accesses grade-level core standards through the Essential Elements; the student's IEP team makes graduation substitutions with an Essential Elements course or another USBE or LEA approved course; and the student meets all graduation requirements prior to exiting school at or before age 22 (277-705-5). An alternate diploma issued by the LEA may not indicate that the recipient is a student with a disability.

7.1.3. Students with disabilities may graduate with a certificate of completion if they have completed their senior year; however, have not met the graduation requirements and whose IEP Transition Plan (beginning at age 14) includes a District Post-High School Program. A certificate of completion indicates a record of completed competencies and does not constitute a change of placement, until the student ages out (age 22) and/or exits the program. This certificate may not identify the student as a student with a disability.

7.1.4. Students with disabilities may earn a Career Development Credential (CDC) if: the student meets the requirements of a career focused work experience prior to leaving school; consistent with state and federal law; and the student's IEP or 504 plan. See USBE R277-705-6 for more information. A student can earn a CDC in conjunction with a regular high school diploma or the alternate diploma.

## **8. TRANSFER AND WITHDRAWN STUDENTS**

8.1. Vista School will approve credits and grades received from an accredited public or private school. Credit earned at a school accredited by the USBE or AdvancEd is accepted at face value at Vista.

8.2. Students enrolling during the fourth (4th) term of their senior year shall have their graduation status coordinated by the principals of the new school and the sending school.

8.3. Students who have withdrawn from public school before graduating may not return to public school once they have turned 18 years old and their class has graduated. Students will be referred to Washington County Adult Education to complete their high school education.

## **9. ADULT HIGH SCHOOL DIPLOMA**

9.1. All students withdrawn from public school who are 16 years and older who seek an adult high school diploma through Washington County Adult Education may earn a Traditional High School Diploma from Southwest Adult High School or Utah High School Completion Diploma (GED) and must meet all eligibility requirements necessary to become an enrollee in accordance with federal and state requirements and pay the enrollment fee.

#### 9.1.1. Traditional Southwest Adult High School Diploma

- Complete a minimum of 1/2 credit in a core academic subject in the Washington County Adult Education program;
- Earn at least 24 units of credit as outlined in the USBE Adult Education and Washington County School Board graduation requirements. Previous credits from an accredited high school will transfer.

#### 9.1.2. Utah High School Completion Diploma (GED)

- Sixteen-year-old, out of school youth, must attend an Adult Education program to gain verification to take the GED.
- Upon successful completion of the GED, the State of Utah shall award the student a Utah High School Completion Diploma.
- Once students pass the GED test and earn a Utah High School Completion Diploma, they may not return to public school or Adult Education and work on a basic or traditional diploma. See exception 8.4.1.3.
- No credits are earned from passing the GED test.

### **10. FOREIGN EXCHANGE AND PRIVATELY PLACED FOREIGN STUDENTS**

The intent of the Foreign Exchange program is to provide a cultural experience in an American high school without the pressure of meeting the same set of standards expected of our students. As such, Foreign Exchange (J-1) students are not eligible for a Washington County School District high school diploma.

10.1. Foreign students shall not be allowed to enroll if they have already graduated in their home country or they are 18 years of age and above.

10.2. Foreign students with J-1 and F-1 status will not be considered for graduation and are therefore not eligible to receive a high school diploma. They may receive a transcript and certificate of completion and participate in graduation ceremonies if approved by school administration.

10.3. Foreign students with J-1 and F-1 status who intend to submit transcripts in languages other than English, must bear the responsibility and cost for translation of their transcripts. Transcript evaluations for all foreign students will be completed by the District counseling coordinator.

### **11. GRADUATION CEREMONY**

Vista School recognizes that a student's graduation is a culmination of years of planning and successful completion of state and LEA requirements. The wearing of the cap and gown and



participation in the ceremony awarding the certificate of completion or diploma shall be reserved for students who have met those requirements. The Board recognizes the importance of the completion of the requirements for a certificate of completion, Washington County Diploma or traditional high school diploma and views it as an achievement that improves the community as well as the individual. The Board wishes to recognize that achievement in a publicly celebrated graduation exercise.

11.1. Participation in the graduation ceremony is an opportunity and not a protected property right. Participation may be denied as a disciplinary measure, or if student refuses to comply with graduation ceremony standards established and developed at the individual school site.

11.2. Participation in the graduation ceremony is optional and is not required.

11.3. Caps and gowns will be worn in the proper manner as designated by the school administration.

11.4. Students with special needs shall be provided with the opportunity to participate in ceremonies utilizing criteria based upon their unique circumstances as outlined in section 8 of this policy.

## **12. SEAL OF BI-LITERACY**

Available for students who meet proficiency standards in speaking, listening, writing and reading in English and a second language. Students may request information from their school counselors or English Language staff.

## **DEFINITIONS**

"Accredited" means evaluated and approved under the accreditation standards of the State Board of Education.

"Concurrent Enrollment" means enrollment by public school students in one or more college or university courses for credit by a high school student who continues to be enrolled in a Washington County high school.

"Dual enrollment" means a student who is enrolled simultaneously in Vista School OR a Washington County School District school and another accredited public school. (eg; Success Academy, an online school)

"Early Graduation" means any secondary public school student, with the approval of the student, the student's parent or guardian, and an authorized local school official, who has completed all required courses or demonstrated mastery of competencies, graduates prior to the conclusion of the twelfth grade.

"Transcript" means an official document or record generated by one or several schools which includes, at a minimum; the courses in which a secondary student was enrolled, grades and units of credit earned. The transcript is usually one part of the student's permanent or cumulative file which also may include birth certificate, immunization records and other information as determined by the school in possession of the records.

**School Board Approved:**

## Student Discipline and Intervention Policy

1. Student Conduct and Discipline
  - 1.1. Vista School uses Positive Behavioral Interventions and Supports (PBIS) guidelines that include:
    - 1.1.1. Establishing behavioral expectations applicable across the school setting that are taught explicitly and reinforced, and correcting behavioral errors; annually evaluating school level data to determine the efficiency and effectiveness of PBIS; and
    - 1.1.2. Training for faculty and staff related to student self-discipline, good citizenship, and recognizing and preventing disruptive behaviors.
  - 1.2. School rules will be clearly stated and written with clear expectations.
  - 1.3. Parents will be notified when their child has committed a major infraction or is being suspended, including in-school suspensions. Parents may also be notified when their child commits a minor infraction.
2. Range of Behaviors and Continuum of Disciplinary Procedures
  - 2.1. Minor infractions: Minor infractions are violations of school rules that are usually handled by teachers in the classroom. Chronic or excessive minor infractions can become major infractions and result in referral to the school administrator for more disciplinary actions.
  - 2.2. Major infractions: If a student violates a school rule resulting in his or her referral to the school administrator for disciplinary action, the administrator will determine an appropriate course of action.
3. Emergency Safety Interventions (A school employee may not subject a student to physical restraint or seclusionary time out unless such action is utilized as necessary emergency safety intervention (ESI) in compliance with these procedures and consistent with evidence based practices.)
  - 3.1. General Requirements
    - 3.1.1. Teachers and other personnel who may work directly with students shall be trained on the use of effective alternatives to ESI, as well as the safe use of ESI and release criteria.
    - 3.1.2. An ESI may only be used for maintaining safety and may not be used as a means of discipline or punishment.
  - 3.2. Students with Disabilities Receiving Special Education Services
    - 3.2.1. Use of ESI for a student with a disability receiving specialized educational services under IDEA or Section 504 shall comply with all applicable state and federal laws, and the school's Special Education Policies and Procedures Manual.
  - 3.3. Physical Restraint

- 3.3.1. A school employee may use and apply reasonable and necessary physical restraint as an ESI only:
  - 3.3.1.1. To protect the student or another person from serious physical harm;
  - 3.3.1.2. To take possession of a weapon, or other dangerous object in the possession or under the control of a student; or
  - 3.3.1.3. To stop the student from destroying property.
- 3.3.2. If an employee uses physical restraint as an ESI on a student, use of the following restraints are prohibited:
  - 3.3.2.1. Prone, or face-down physical restraint;
  - 3.3.2.2. Supine, or face-up physical restraint;
  - 3.3.2.3. Physical restraint which obstructs the airway or adversely affects the student's primary mode of communication;
  - 3.3.2.4. Mechanical restraint, except for protective, stabilizing, or legally required mechanical restraints, such as seat belts or safety equipment used to secure students during transportation; or
  - 3.3.2.5. Chemical restraint, except as prescribed by a licensed physician, or other qualified health professional, for the standard treatment of a student's medical or psychiatric condition, and implemented in compliance with a student's approved Health Care Plan.
  - 3.3.2.6. For a student with a disability, emergency safety interventions written into a student's individualized education program (IEP), as a planned intervention, unless school personnel, the family, and the IEP team agree less restrictive means which meet circumstances described in R277-608-4 have been attempted, a FBA has been conducted, and a positive behavior intervention plan based on data analysis has been written into the plan and implemented; and
  - 3.3.2.7. The policies and procedures explicitly include all of the requirements in this rule.
- 3.3.3. All physical restraint shall:
  - 3.3.3.1. Be applied for the minimum time necessary to ensure safety and a release criteria must be implemented;
  - 3.3.3.2. Be discontinued as soon as the imminent danger of physical harm to self or others has dissipated;
  - 3.3.3.3. Be discontinued if the student is in severe distress; and
  - 3.3.3.4. Never be imposed for more than 30 minutes.
- 4. Seclusionary Time Out (A school employee may, when acting within the scope of employment, place a student in seclusionary time out as an ESI only under the following circumstances):
  - 4.1. The student presents an immediate danger of serious physical harm to self or others;

- 4.2. The employee uses the minimum time necessary to ensure safety and uses a release criteria;
  - 4.3. Any door remains unlocked;
  - 4.4. The student is within line of sight of an employee at all times; and
  - 4.5. The student is not placed in a seclusionary timeout for more than 30 minutes.
5. Parent Notification
- 5.1. If a crisis situation occurs requiring an ESI to be used, the school or employee shall notify the student's parent, the school administrator, and the director of student services as soon as possible and no later than the end of the school day.
  - 5.2. If the ESI is applied for longer than fifteen minutes, the school shall immediately notify the student's parent and school administration.
  - 5.3. Parent notifications made under this section shall be documented in the student information system as required by Utah Admin. Code R277-609-6(C)(4).
  - 5.4. Within 24 hours of using ESI, the school shall notify the parent that they may request a copy of any notes or additional documentation taken during the crisis situation.
  - 5.5. Upon request of a parent, the school shall provide a copy of any notes or additional documentation taken during a crisis situation.
  - 5.6. A parent may request a time to meet with school staff and administration to discuss the crisis situation.

School Board Approved:

## **Title IX Sexual Harrassment Policy**

### **1. Purpose**

Vista School is dedicated to cultivating an educational environment in which all individuals are treated with respect and dignity. No person on the basis of sex, shall be subjected to discrimination or sexual harassment under any education program or activity receiving Federal financial assistance. (20 U.S.C. 1681(a)).

### **2. Policy**

Sexual harassment is prohibited by Title IX of the Education Amendments of 1972 and by this policy in all of Vista School's educational programs including academics and extracurricular activities. Allegations that originate off-campus which impact the victim's ability to effectively access and continue their educational program **may** be addressed under this policy at the discretion of the Designated Title IX Coordinator. This may include allegations of sexual harassment through the internet, electronic mobile devices, and/or social media.

2.1 This policy applies to all students, staff members, administrators, or third parties. The Board is resolute in its determination to enforce this policy by investigating complaints (if needed) and taking appropriate action when violations are identified.

2.1.1. Vista School's Designated Title IX Coordinator, as well as Investigator(s), Decision-Maker(s), or any person designated to facilitate an Informal Resolution Process shall not have a conflict of interest or bias for or against Complainants or Respondents generally, or an individual Complainant or Respondent.

#### **2.2. Inquiries:**

Students, parents, guardians, or citizens who have inquiries; or are alleging violations of this policy may contact the Designated Title IX Coordinator as follows:

**Executive Director**

**Vista School**

**585 E. Center St.**

**Ivins, UT 84738**

**(435) 673-4110**

#### **2.3. Definitions:**

2.3.1. Actual Knowledge: Notice of allegations of sexual harassment to any employee of Vista School.

2.3.2. Complainant: An individual who is alleged to be the victim of conduct that could constitute sexual harassment and makes a complaint.

2.3.3. Formal Complaint: A document filed by a Complainant and/or signed by the Designated Title IX Coordinator alleging sexual harassment against a Respondent and requesting that the school investigate the allegation of sexual harassment.

2.3.4. Respondent: An individual who has been reported to be the perpetrator of conduct as per Policy.

2.3.5. Sexual Harassment: Conduct on the basis of sex that satisfies one or more of the following:

(1) Quid Pro Quo: A Vista School employee that directly or indirectly requires a student or subordinate to submit to unwelcome sexual conduct to participate in a program or activity and/or requires sexually based actions in order for the student or subordinate to receive aid, benefit, or a service of the school; including influencing an educational decision, a good grade, attending an event, or participation.

(2) Unwelcome sexual conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a person equal access to Vista School's education program or activity.

a. Severe: Based on whether the described occurrence or conduct was severe from the perspective of a reasonable person in the Complainant's position.

b. Pervasive: A single instance of an unwelcome act typically does not meet the Title IX standard for sexual harassment requiring investigation, but there are instances when a single unwelcome act may meet the standard. Factors to be considered include, but are not limited to, whether there is a pattern of sexual harassment, the number of people involved, and whether the unwelcome sex-based conduct involves widespread dissemination of offensive material.

c. Objectively Offensive: Whether the described occurrence or conduct was offensive from the perspective of a reasonable person in the Complainant's position. "Just joking" is not an accepted excuse.

d. Denied of Equal Access: Does not require that the Complainant be entirely or physically excluded from educational opportunities, but rather that the sexual harassment has so undermined and detracted from the Complainant's educational experience that he/she is effectively denied school resources and opportunities. No concrete injury is required to show a denial of equal access. Examples may include, but are not limited to skipping class to avoid the harasser, a decline in a student's academic performance, difficulty concentrating, etc.

(3) Sexual harassment includes dating violence, domestic violence, stalking or sexual assault as defined in the Clery Act and in this Policy as follows:

a. **Dating Violence:** Violence committed by a person who is or has been in a social relationship of a romantic or intimate nature with the victim. The existence of such a relationship shall be based upon the reporting party's statement with consideration of the following factors: the length or relationship; the type of the relationship; and the frequency of the interaction between the persons involved in the relationship. Dating violence includes, but is not limited to, sexual or physical abuse or the threat of such abuse. Dating violence does not include acts covered under the definition of domestic violence.

b. **Domestic Violence:** Includes felony or misdemeanor crimes of violence committed by a current or former spouse or intimate partner of the victim, by a person with whom the victim shares a child in common, by a person cohabitating with or has cohabitated with the victim as a spouse or intimate partner, by a person similarly situated to a spouse of the victim under the domestic or family violence laws of Utah, or by any other person against an adult or youth victim who is protected from that person's acts under the domestic or family violence laws of Utah.

c. **Stalking:** Two or more acts of conduct that is directed at a specific person that would cause a reasonable person to fear for his/her safety or suffer substantial emotional distress, including, acts in which the stalker directly, indirectly or through third parties, by any action, method, device or means, follows, monitors, observes, surveils, threatens, or communicates to, or about a person, or interferes with a person's property.

d. **Sexual Assault:** is defined as any sexual act directed against another person for the purposes of sexual gratification, without consent of the victim, including instances where the victim is incapable of giving consent. It includes rape, fondling, incest, and statutory rape as defined below:

i. **Rape:** The penetration, no matter how slight, of the vagina or anus with any body part or object, or oral penetration by a sex organ of another person, without the consent of the victim.

ii. **Fondling:** The touching of the private body parts of another person for the purpose of sexual gratification, without the consent of the victim, including instances where the victim is incapable of giving consent because of his/her age or because of his/her temporary or permanent mental incapacity.

iii. **Incest:** Sexual intercourse between persons who are related to each other within the degrees wherein marriage is prohibited by law.

iv. **Statutory Rape:** Sexual intercourse with a person who is under the statutory age of consent.

2.3.6. **Sexual Misconduct:** Conduct of a sexual nature, including inappropriate sexual behavior or threatened behavior that poses a threat to the welfare, safety, or morals of other students or school personnel, but does not rise to the level of Sexual Harassment. Sexual misconduct is prohibited and will be investigated and addressed.

2.3.7. **Reasonable person** means an individual under similar circumstances and with similar identities to the victim/Complainant.



2.3.8. Substantial Emotional Distress: Is significant mental suffering or anguish that may, but does not necessarily, require medical or other professional treatment or counseling.

2.3.9. Supportive Measures: Non-disciplinary, non-punitive individualized services offered promptly as appropriate, as reasonably available, and without fee/charge to the Complainant or Respondent before and after the filing of a complaint. Such measures are designed to restore or preserve equal access to the educational program or activity without unreasonable burdening either party, including measures designed to protect the safety of all parties and protect the educational environment.

2.3.10. Third Party: The jurisdiction of this policy includes allegations occurring at Vista School, and programs; enroute to school activities; and where Vista School has exercised substantial control over both the Respondent and the Complainant and the context in which the reported Sexual Harassment occurs. Third party for the purposes of this policy therefore includes volunteers, vendors, visitors and independent contractors who are present in described settings; or who have knowledge of an alleged violation and report it.

### 3. Complaint Procedure

The intent of the complaint process is to provide a prompt and equitable resolution of complaints alleging any form of sexual harassment. The essential components of the complaint process include:

- (1) Reporting the complaint, i.e., Notice;
- (2) Implementing supportive measures;
- (3) Determining if the complaint is formal;
- (4) Investigating the complaint;
- (5) Providing a response regarding the outcome of the complaint to both parties; and
- (6) Filing an appeal.

3.1. Reporting: All employees of Vista School are required to report any allegation or observation of discrimination, sexual misconduct, and sexual harassment to the employee's immediate supervisor, who will report to the school principal where the student/employee is enrolled or employed. Receiving a complaint from anyone (not just the victim), constitutes notice and therefore triggers a required response.

3.1.1. Reporting to Law Enforcement: In cases involving potential criminal conduct, school personnel must immediately notify appropriate law enforcement authorities. When any person has reason to believe that a child has been subjected to abuse or neglect, that person shall immediately notify the nearest peace officer, law enforcement agency, or office of the Division of Child and

Family Services. A law enforcement investigation does not relieve the school of its independent obligation to investigate the conduct.

3.1.2. Timelines: Any reported allegations of sexual harassment will be investigated promptly; without deliberate indifference; and in accordance with the complaint procedures set forth below. Timelines may vary depending on the complexity of the investigation and the severity and extent of the sexual harassment. This includes complaints filed by students against school employees, other students, or third parties. The school's process may be delayed for good cause including the absence of a party, concurrent law enforcement activity, or the need for language assistance or accommodation of disabilities.

3.1.3. Initial Inquiry: Upon actual knowledge, the school administrator shall without delay conduct an initial inquiry to receive information about the allegation (this is not an interview). The school administrator shall then notify the Designated Title IX Coordinator about the allegation to determine if the conduct, on the face of the allegations, is more likely sexual misconduct or sexual harassment as defined in this policy.

3.2. Supportive Measures: Supportive measures shall be offered. The determination of supportive measures shall be made when the school administrator notifies and coordinates with the Designated Title IX Coordinator. Complainants and Respondents are to be treated equitably. Every effort to preserve equal access for all parties shall be implemented. Individualized supportive measures as defined in this policy shall be made available to both the Complainant and Respondent depending on their circumstances.

3.2.1. Supportive measures may include altering work arrangements, changes in work locations or leave of absence (specific to employees); mutual restrictions on contact between parties; counseling; school safety plan; supervised transitions; increased security and monitoring of certain area of campus; and course related adjustments including extensions of deadlines, modifications to the amount of work required, changing class schedules, separate classes, etc.

3.2.1.2. All supportive measures or reasons for not offering supportive measures must be documented and made available to the Designated Title IX Coordinator.

3.3. Emergency Removal: A Respondent is presumed not responsible for the alleged conduct until a determination regarding responsibility is made; therefore, the school **shall not** impose any disciplinary actions until the conclusion of the process; however, it may be necessary to impose an emergency removal if there is an **immediate threat to the physical health or safety** to the Complainant and/or other students, based upon an individualized safety and risk analysis. A removal cannot be based solely upon an allegation.

3.3.1. Notice of Emergency Removal: Prior to imposing an emergency removal, the Respondent must be given notice and may have the opportunity to challenge the decision.

3.3.2. Removal of Employees: An employee Respondent may be placed on paid administrative leave with or without a showing that the Respondent poses an immediate threat to the physical health or safety of individuals.

3.4. Formal Complaint: Upon learning through actual knowledge and initial inquiry that the conduct that could constitute sexual harassment, the school administrator shall notify the Designated Title IX Coordinator who may interview the Complainant. The procedures in this policy must be followed if the allegations, if true, meet the definition of sexual harassment.

3.4.1. Filing a Formal Complaint: A student and/or parent/guardian may complete a written complaint on behalf of a minor Complainant requesting that the school investigate an allegation of sexual harassment. An employee is required to file his/her own complaint. However, in either case, the Designated Title IX Coordinator may also issue/sign a formal complaint on behalf of the Complainant if the Complainant refused to file but the allegation, on its face, it meets the definition of sexual harassment. The Designated Title IX Coordinator shall file a formal complaint if there is a physical threat to the Complainant, but the Complainant cannot proceed, or where there is an institutional problem.

3.4.2. Contents: A written formal complaint may be submitted on Vista School's form or other written document and may be submitted via mail or electronic means. It must include the following:

- a. A request for an investigation including the name, address, telephone number and signature of the Complainant.
- b. The date(s) on which the alleged sexual harassment took place.
- c. The name(s) of alleged person(s) responsible for the alleged violation (the Respondent(s)).
- d. A sufficient description of the nature of the alleged sexual harassment, i.e., explain what occurred and the harm caused by the incident.
- e. A statement of requested resolution/imposition of remedies (which may include supportive measures). Disciplinary action lies only within the authority and sole discretion of the school.

3.4.3. Complaint Notice: Upon receipt of a formal complaint, the Designated Title IX Coordinator shall provide written notice to the known parties, which shall include:

- a. Notice of the allegations, including the name of the Complainant, a description of the alleged harassment, and a range of dates during which the harassment is alleged to have occurred.
- b. A statement that the Respondent is presumed not responsible until a determination of the responsibility has been made at the conclusion of the investigation.
- c. An outline of the investigation process.
- d. The standard of evidence that will be applied.

e. Directives not to retaliate (for the Respondent).

f. Information about and offer of the Informal Resolution Process.

#### 3.4.4. Dismissal of a Complaint:

3.4.4.1. Mandatory Dismissal: If the alleged conduct does not meet the definition of sexual harassment defined in this policy or that the alleged conduct did not occur in the school's education program or activity a complaint **must** be dismissed at any time by the Designated Title IX Coordinator.

3.4.4.2. Discretionary Dismissal: The complaint **may** be dismissed if the Complainant makes a request in writing to the Designated Title IX Coordinator that he/she would like to withdraw his/her formal complaint; or if the Respondent is no longer enrolled or employed by Vista School; or if circumstances prevent the school from gathering sufficient evidence to reach a conclusion.

3.4.4.3. Dismissal Notice: Upon dismissal of a formal complaint, written notice of the dismissal and reasons why must be sent to the Respondent and Complainant simultaneously. Dismissal does not preclude action. The Complainant may appeal the dismissal in accordance with the procedures for appeal in this policy.

3.4.5. Informal Resolution Process: Following a formal complaint, the Complaint and the Respondent will be given the option of participating in an Informal Resolution Process which may be facilitated any time after the complaint has been filed and prior to the determination with the voluntary written consent of both parties. If the Informal Resolution Process fails, the Formal Complaint will resume. Informal Resolution is not an option when the allegations are of an employee sexually harassing a student.

3.4.5.1. Informal Resolution Notice: An informal resolution process may be facilitated provided that the parties receive written notice with the following information:

- a. the allegations;
- b. the requirements of the process, including the circumstances that would preclude the parties from resuming/re-filing a formal complaint arising from the same allegations;
- c. the right to withdraw from the Informal Resolution Process and resume the investigative process at any time, and
- d. consequences that might result from participating in the informal process including records that will be maintained by the school or that could be shared.

3.5. Investigation: Specifically assigned trained administrators, i.e., "Investigators" shall conduct investigations of Formal Complaints.

3.5.1. Written Notice: Investigators shall provide written notice to the parties, including the date, time, location, purpose of all investigative interviews, the right to bring an advisor, and the right to bring any document, evidence, or other information the party would like the investigator to consider. Sufficient time (at least two days) should be allowed following the notice for the parties to prepare to participate.

3.5.2. Interviews: The Complainant and Respondent may be accompanied by an advisor for support, but not to speak for them. The Investigators shall also provide an equal opportunity for the parties to suggest witnesses for the investigator to consider interviewing.

3.5.3. Evidence: The Investigator(s), rather than the parties, shall ensure burden of proof by gathering sufficient evidence. The Complainant may present evidence supporting the allegations. The Respondent may present evidence refuting the allegations.

3.5.3.1. All evidence shall be reviewed and preserved including video/camera footage, photos, physical evidence, documents, correspondence, reports, and electronic information.

3.5.3.2. Investigative Summary: Prior to completing the Final Investigative Report, Investigator(s) shall send a summary of the evidence to both parties for inspection and review. This may be done through electronic means or via hard copy.

3.5.3.3. Both parties have 10 calendar days to submit a written response to the summary. Investigator(s) will consider the responses but need not adopt them.

3.5.4. Final Investigative Report: After the 10 days, Investigator(s) shall draft a Final Investigative Report and provide it to the Complainant, Respondent and Designated Decision-Maker.

3.5.4.1. The report must contain: a description of the complaint; a description of the interim supportive measures including steps taken to date toward an equitable solution; a detailed description of the investigation (names and dates of individuals interviewed), and summary of the evidence considered.

3.6. Decision-Maker Investigation: Decision-Maker(s) are designated administrators who provide a determination regarding the responsibility of the Respondent and the outcome of the complaint to both parties.

3.6.1. Upon receipt of the Final Investigative Report, the Decision-Maker(s) shall notify both parties that they have 10 days to submit cross-examination questions in writing for the other party and/or any witnesses to answer. Additional questions may be allowed at the sole discretion of the Decision-Maker(s). Should the Decision-Maker(s) determine that a question is not relevant, they must explain why to the requesting party.

3.6.2. Decision-Maker Written Determination: The Decision-Maker(s) shall base their conclusions on the preponderance of the evidence standard. Careful judgment of credibility must be considered

based upon factors such as plausibility and consistency. The Respondent, Complainant and Designated Title IX Coordinator shall be provided with the Written Determination, including:

- a. Identification of the allegations potentially constituting sexual harassment as defined by policy.
- b. A description of the procedural steps taken from the receipt of the formal complaint through to the determination, including any notifications to the parties, interviews with parties and witnesses, site visits, and methods used to gather evidence.
- c. Findings of fact supporting the determination.
- d. Conclusions regarding the application of this policy or other policies to the facts
- e. A statement of, and rationale for, the finding of fact to each allegation, including a determination regarding responsibility.
- f. Disciplinary actions that will be imposed on the Respondent or for employees. (The Decision-Maker(s) shall verify with the school administrator that such documentation is entered into the school's student information system.)
- g. Remedies designed to restore or preserve equal access for the Complainant to the school's educational program or activity. (The Designated Title IX Coordinator shall verify with the school administrator that effective implementation of any remedies).
- h. Procedures to appeal (as per below).

3.7. Appeal Process: Within 10 days of the receipt of the Final Investigative Report or Written Determination a party may appeal in writing to the Executive Director.

3.7.1. The purpose of an appeal is to determine whether the procedures as per this policy were followed; or if a party believes there was a conflict of interest regarding the Designated Title IX Coordinator(s), Investigator(s), and/or Decision-Maker(s). If an appeal does not introduce new evidence, allege conflict of interest, or is a violation of the process, it may be denied.

3.7.2. If the appeal is granted, both parties will be given a reasonable, equal opportunity to submit a written statement in support of or challenging the outcome.

3.7.3. The Executive Director will review the complaint, findings, and render a decision in writing which will be provided simultaneously to both parties. The written decision on the appeal may take one of three positions:

- Affirm the Decision-Maker(s) decision
- Repeal the Decision-Maker(s) decision
- Remand the Decision-Maker(s) decision

3.8. Retaliation is prohibited: No person may intimidate, threaten, coerce, or discriminate against any individual for the purpose of interfering with any right or privilege secured by Title IX or this policy, or because an individual has made a report or complaint, testified, assisted or participated or refused to participate in any manner of an investigation or proceedings.

3.8.1 Monitoring Outcomes: School administrators should monitor the impact of the complaint, if any, on the campus climate. Such consideration is intended to protect any person who was involved in the complaint from retaliation and/or implement further supportive measures. Anyone found to have engaged in retaliation is subject to disciplinary action.

3.9. Record Retention: All records created during the entire process must be maintained for 7 years, or 2 years after the student graduates (whichever is longer); including, but not limited to, supportive measures, informal resolution, the determination, disciplinary sanctions, remedies, appeal and training materials used during the process.

3.10. Training: All employees and students shall be provided with access to this policy. Ongoing Title IX training shall be provided.

3.10.1. The Executive Director shall receive training on this policy including:

- a. The definition of sexual harassment
- b. The scope of the school's education program or activity
- c. How to conduct an investigation including how to determine relevance to create an investigative report that fairly summarizes relevant evidence, how to write and issue an investigative report,
- d. How to serve impartially, including prejudgment of the facts at issue, conflicts of interest and bias.

3.10.2. All Decision-Makers must receive training on the issues of relevance of questions and evidence, including where questions and evidence about the Complainant's predisposition or prior sexual behavior are not relevant.

School Board Approved:

**VISTA AT ENTRADA SCHOOL OF  
PERFORMING ARTS & TECHNOOGY**

**Financial Statements**

Year Ended June 30, 2022



# VISTA AT ENTRADA SCHOOL OF PERFORMING ARTS & TECHNOLOGY

## Table of Contents

Year Ended June 30, 2022

	Page
<b>FINANCIAL SECTION:</b>	
<b>Independent Auditor's Report</b>	1
<b>Management's Discussion and Analysis</b>	4
<b>Basic Financial Statements:</b>	
Government-wide Financial Statements:	
Statement of Net Position	11
Statement of Activities	12
Fund Financial Statements:	
Balance Sheet – Governmental Fund	13
Reconciliation of the Balance Sheet of the Governmental Fund to the Statement of Net Position	14
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Fund	15
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of the Governmental Fund to the Statement of Activities	16
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund	17
Notes to the Basic Financial Statements	18



## **Independent Auditor's Report**

Board of Trustees  
Vista at Entrada School of Performing Arts & Technology  
Ivins, UT 84738

### ***Opinions***

We have audited the accompanying financial statements of the governmental activities and the general fund of Vista at Entrada School of Performing Arts & Technology (the School) as of and for the year ended June 30, 2022 and the related notes to the basic financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the general fund of Vista at Entrada School of Performing Arts & Technology as of June 30, 2022, the respective changes in financial position, and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Vista at Entrada School of Performing Arts & Technology and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Vista at Entrada School of Performing Arts & Technology's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Vista at Entrada School of Performing Arts & Technology's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Vista at Entrada School of Performing Arts & Technology's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## ***Other Matters***

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis is presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the required supplementary information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 26, 2022, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

*Squire & Company, PC*

Orem, Utah  
October 26, 2022

## Management's Discussion and Analysis

This section of the financial report of Vista at Entrada School of Performing Arts & Technology (the School) presents management's discussion and analysis of the School's financial performance during the year ended June 30, 2022.

### Financial Highlights

- The School's assets exceeded its liabilities at the close of the most recent fiscal year by \$3,953,393 (net position). Of this amount \$6,126,044 (unrestricted net position) may be used to meet the School's ongoing obligations to students, employees, and creditors.
- During the year, expenses were \$1,420,177 less than the \$10,695,593 generated in revenues for governmental activities.
- The School receives most of its revenue from state and federal funding based on the number of students enrolled during the year. State and federal revenues totaled \$10,089,516 in 2022. Instruction expenses totaled \$5,112,913 in 2022.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The School's basic financial statements comprise three components: a) government-wide financial statements, b) fund financial statements, and c) notes to the basic financial statements.

#### ***Government-Wide Financial Statements***

The *government-wide financial statements* are designed to provide readers with a consolidated broad overview of the School's finances, in a manner similar to a private-sector business or nonprofit organization.

The *statement of net position* presents information on all the assets and liabilities, with the remainder being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The *statement of activities* presents information showing how the net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The School's government-wide financial statements are reported as *governmental activities*. The School's basic services are included here, such as instruction, various supporting services, food services, community services, and interest on long-term liabilities. State and federal grants finance most of these activities.

#### ***Fund Financial Statements***

A *fund* is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The School's accounting demonstrates compliance with finance-related legal requirements.

*Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the School's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the School's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The School maintains one individual governmental fund (the *general fund*). The School adopts an annual appropriated budget for its *general fund*. A budgetary comparison statement is provided for the *general fund* to demonstrate compliance with this budget.

### ***Notes to the Basic Financial Statements***

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements.

### **Government-wide Financial Analysis**

<b>VISTA AT ENTRADA SCHOOL OF PERFORMING ARTS &amp; TECHNOLOGY</b>			
Governmental Activities - Net Position			
June 30, 2022 and 2021			
	2022	2021	Change 2022-2021
Current and other assets	\$ 27,049,924	\$ 32,748,155	\$ (5,698,231)
Capital assets, net	22,566,822	14,726,484	7,840,338
Total assets	49,616,746	47,474,639	2,142,107
Current and other liabilities	2,477,493	1,435,740	1,041,753
Long-term liabilities	43,185,860	43,505,683	(319,823)
Total liabilities	45,663,353	44,941,423	721,930
Net position:			
Investment in capital assets	(2,548,413)	(2,657,683)	109,270
Restricted	375,762	81,348	294,414
Unrestricted	6,126,044	5,109,551	1,016,493
Total net position	\$ 3,953,393	\$ 2,533,216	\$ 1,420,177

As noted earlier, net position may serve over time as a useful indicator of a school's financial position. In the School's case, assets exceeded liabilities by \$3,953,393 at the close of the most recent fiscal year.

- A portion of the School's net position (a deficit of \$2,548,413) reflects the School's investment in capital assets (e.g., land and improvements, construction in progress, buildings and improvements, leased buildings, equipment, leased equipment, furniture and fixtures, and vehicles, net of accumulated depreciation), less any related debt (bonds payable and leases payable) used to acquire those assets that are still outstanding. The School uses these capital assets to provide services to students; consequently, these assets are *not* available for future spending. Although the School's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.
- An additional portion of the School's net position (\$375,762) represents resources that are subject to external restrictions on how they may be used. The majority of the restricted balance is for nutrition services.
- The remaining net position (\$6,126,044) is unrestricted.

The School's net position increased by \$1,420,177 during the current year from activities. The following discussion and analysis on governmental activities focuses on this increase.

### VISTA AT ENTRADA SCHOOL OF PERFORMING ARTS & TECHNOLOGY

#### Governmental Activities - Changes in Net Position

Years Ended June 30, 2022 and 2021

	2022	2021	Total change 2022-2021
<b>Revenues:</b>			
Program revenues:			
Charges for services	\$ 173,769	\$ 146,170	\$ 27,599
Operating grants and contributions	6,042,676	5,045,356	997,320
General revenues:			
Federal and state revenue not restricted to specific purposes	4,046,840	3,550,341	496,499
Earnings on investments	81,898	103,081	(21,183)
Miscellaneous	350,410	202,728	147,682
Total revenues	10,695,593	9,047,676	1,647,917
<b>Expenses:</b>			
Instruction	5,112,913	3,858,123	1,254,790
Supporting services	1,973,455	3,736,601	(1,763,146)
Food services	395,886	281,615	114,271
Community services	62,835	38,469	24,366
Interest on long-term debt	1,730,327	2,131,157	(400,830)
Total expenses	9,275,416	10,045,965	(770,549)
Change in net position before special items	1,420,177	(998,289)	2,418,466
Special item - PPP loan forgiveness	-	782,100	(782,100)
Change in net position	1,420,177	(216,189)	1,636,366
<b>Net position - beginning</b>	2,533,216	2,749,405	(216,189)
<b>Net position - ending</b>	\$ 3,953,393	\$ 2,533,216	\$ 1,420,177

- Revenues totaled \$10,695,593 for the year ended June 30, 2022. Of this amount, \$10,089,516 was from state and federal sources. Also, total expenses were \$9,275,416 during the same period. Of this amount \$5,112,913 was spent on instruction and \$1,973,455 was spent on supporting services.
- State aid is based primarily on weighted pupil units (WPU) and other appropriations. If a student is in membership a full 180 days, the state awards the School one WPU. Certain students receive a weighting greater than one. The state provides the School with additional funding intended to represent the local taxes assessed by school districts. The value of the WPU increased by 5.9% during the year ended June 30, 2022 (\$3,809 during 2022 as compared to \$3,596 in 2021).



## Governmental Fund Financial Analysis

The focus of the School's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the School's financing requirements. The School's *general fund* completed the year with a fund balance of \$25,123,568, a decrease of \$6,746,309 compared to the previous year. In addition, the following other changes in fund balances should be noted:

- Expenditures for the *general fund* totaled \$17,441,902. Instruction represents 27% of *general fund* expenditures.
- *General fund* salaries totaled \$3,804,831 while the associated employee benefits of retirement, social security, and insurance (health and accident, industrial, and unemployment) added \$1,773,535 to arrive at 32% of total *general fund* expenditures.

Governmental funds report the differences between their assets and liabilities as fund balance, which is divided into nonspendable, restricted, and unrestricted portions. *Nonspendable* includes inventories and prepaid items that are not expected to be converted to cash. *Restricted* includes net fund resources that are subject to external constraints due to state or federal laws, or externally-imposed conditions by grantors or creditors. *Committed* balances reflect the self-imposed limitation on the use of otherwise available expendable financial resources in governmental funds. *Assigned* balances in the *general fund* and other governmental funds are those that do not meet the requirements of restricted or committed but that are intended to be used for specific purposes. *Unassigned* balances in the *general fund* are all other available net fund resources. At June 30, 2022, the *general fund* balance is \$25,123,568 (\$10,143 in nonspendable, \$18,446,387 in restricted, and \$6,667,038 in unassigned fund balances).

## General Fund Budgetary Highlights

Actual expenditures were \$1,713,375 less than original/final budgeted amounts primarily as a result of delays in completing the construction of additional facilities. Other variances normally result from expenditure-driven federal and state grants that are included in the budgets at their full amounts. Such grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met; unspent grant amounts are carried forward and included in the succeeding year's budget. Therefore, actual grant revenues and expenditures are normally less than the amounts budgeted.

## Capital Asset and Debt Administration

### Capital Assets

The School's investment in capital assets for its governmental activities as of June 30, 2022 amounts to \$22,566,822 (net of accumulated depreciation). This includes land and improvements, construction in progress, buildings and improvements, leased buildings, equipment, leased equipment, furniture and fixtures, and vehicles.

Capital assets at June 30, 2022 are outlined below:

**VISTA AT ENTRADA SCHOOL OF  
PERFORMING ARTS & TECHNOLOGY'S Capital Assets**  
**June 30, 2022 and 2021**  
(net of accumulated depreciation)

	Governmental activities		Total change
	2022	2021	2022-2021
Land and construction in progress	\$ 13,578,597	\$ 5,339,231	\$ 8,239,366
Land improvements	442,353	456,104	(13,751)
Buildings	7,496,539	7,773,310	(276,771)
Building improvements	526,184	473,739	52,445
Leased buildings	263,565	316,278	(52,713)
Equipment	190,561	279,927	(89,366)
Leased equipment	25,833	32,028	(6,195)
Furniture and fixtures	36,190	47,667	(11,477)
Vehicles	7,000	8,200	(1,200)
Total capital assets	<u>\$ 22,566,822</u>	<u>\$ 14,726,484</u>	<u>\$ 7,840,338</u>

Refer to Note 4 to the basic financial statements for additional information on the School's capital assets.

***Debt Administration***

At the end of the current year, the School had total bonded debt outstanding of \$42,982,509 (net of unamortized amounts for bond issuance premiums and discount).

**VISTA AT ENTRADA SCHOOL OF  
PERFORMING ARTS & TECHNOLOGY'S Outstanding Debt**  
**Years Ended June 30, 2022 and 2021**  
(net of unamortized bond premiums and discount)

	Governmental activities		Total change
	2022	2021	2022-2021
Bonds payable	\$ 41,928,629	\$ 42,217,220	\$ (288,591)
Bonds issuer fees payable	1,053,880	1,053,880	-
Leases payable	203,351	234,583	(31,232)
Total long-term debt	<u>43,185,860</u>	<u>43,505,683</u>	<u>(319,823)</u>

Refer to Note 6 to the basic financial statements for additional information on the School's long-term debt.

## Enrollment

The School anticipates student enrollment to remain relatively constant. The following enrollment information is based on the five most recent annual October 1 counts:

<u>Year Ended June 30,</u>	<u>October 1 Enrollment</u>
2022	1,099
2021	1,034
2020	935
2019	905
2018	908

## Contacting the School's Management

This financial report is designed to provide citizens, taxpayers, students, and investors and creditors with a general overview of Vista at Entrada School of Performing Arts & Technology's finances and to demonstrate accountability for the money it receives. If you have questions about this report or need additional financial information, contact the School at 585 E Center St. Ivins, Utah 84738.

## **Basic Financial Statements**

**VISTA AT ENTRADA SCHOOL OF PERFORMING ARTS & TECHNOLOGY****Statement of Net Position**

June 30, 2022

	<b>Governmental Activities</b>
<b>Assets:</b>	
Cash and investments	\$ 8,713,236
Receivables:	
Local	4,156
State	37,238
Federal	214,526
Prepaid items	10,143
Restricted cash and investments	18,070,625
Capital assets:	
Land and construction in progress	13,578,597
Other capital assets, net of accumulated depreciation	8,988,225
Total assets	49,616,746
<b>Liabilities:</b>	
Accounts and contracts payable	1,068,918
Payroll and benefits payable	484,808
Accrued interest	551,137
Unearned revenue:	
Local	13,363
State	359,267
Long-term liabilities:	
Portion due or payable within one year	347,812
Portion due or payable after one year	42,838,048
Total liabilities	45,663,353
<b>Net position:</b>	
Net investment in capital assets	(2,548,413)
Restricted	375,762
Unrestricted	6,126,044
Total net position	\$ 3,953,393

The notes to the basic financial statements are an integral part of this statement.

# VISTA AT ENTRADA SCHOOL OF PERFORMING ARTS & TECHNOLOGY

## Statement of Activities

Year Ended June 30, 2022

Activities and Functions	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Total Governmental Activities
<b>Governmental activities:</b>				
Instruction	\$ 5,112,913	\$ 33,336	\$ 3,429,111	\$ (1,650,466)
Supporting services:				
Student	337,730	-	396,732	59,002
Instructional staff	41,345	-	22,987	(18,358)
School administration	656,144	-	218,234	(437,910)
Central	437,567	-	408,680	(28,887)
Operation and maintenance of facilities	420,011	-	912,830	492,819
Student transportation	80,658	47,055	-	(33,603)
Food services	395,886	6,707	654,102	264,923
Community services	62,835	86,671	-	23,836
Interest on long-term debt	1,730,327	-	-	(1,730,327)
	<u>\$ 9,275,416</u>	<u>\$ 173,769</u>	<u>\$ 6,042,676</u>	<u>(3,058,971)</u>
<b>General revenues:</b>				
Federal and state revenue not restricted to specific purposes				4,046,840
Earnings on investments				81,898
Other				<u>350,410</u>
Total general revenues				<u>4,479,148</u>
Change in net position				1,420,177
<b>Net position - beginning</b>				<u>2,533,216</u>
<b>Net position - ending</b>				<u>\$ 3,953,393</u>

The notes to the basic financial statements are an integral part of this statement.

**VISTA AT ENTRADA SCHOOL OF PERFORMING ARTS & TECHNOLOGY****Balance Sheet – Governmental Fund**

June 30, 2022

	<u><b>General Fund</b></u>
<b>Assets:</b>	
Cash and investments	\$ 8,713,236
Receivables:	
Local	4,156
State	37,238
Federal	214,526
Prepaid items	10,143
Restricted cash and investments	<u>18,070,625</u>
Total assets	<u><u>\$ 27,049,924</u></u>
<b>Liabilities:</b>	
Accounts and contracts payable	\$ 1,068,918
Payroll and benefits payable	484,808
Unearned revenue:	
Local	13,363
State	<u>359,267</u>
Total liabilities	1,926,356
<b>Fund balance:</b>	
Nonspendable prepaid items	10,143
Restricted for:	
Debt service	18,070,625
Food services	375,762
Unassigned	<u>6,667,038</u>
Total fund balance	<u>25,123,568</u>
Total liabilities and fund balance	<u><u>\$ 27,049,924</u></u>

The notes to the basic financial statements are an integral part of this statement.

**VISTA AT ENTRADA SCHOOL OF PERFORMING ARTS & TECHNOLOGY**  
**Reconciliation of the Balance Sheet of the Governmental Fund to the**  
**Statement of Net Position**

June 30, 2022

---

**Total fund balances for the governmental fund** \$ 25,123,568

Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in the governmental fund are not financial resources and therefore are not reported in the fund. Capital assets are reported, net of accumulated depreciation and amortization, in the statement of net position. 22,566,822

Long-term debt and related accounts are not due and payable in the current period and therefore are not reported in the funds; these accounts are reported in the statement of net position.

Bonds payable	\$ (40,455,000)	
Unamortized bond premiums and discount	(1,473,629)	
Bond issuer fees payable	(1,053,880)	
Accrued interest on bonds	(551,137)	
Leases payable	<u>(203,351)</u>	<u>(43,736,997)</u>
<b>Total net position of governmental activities</b>		<b><u>\$ 3,953,393</u></b>

The notes to the basic financial statements are an integral part of this statement.



**VISTA AT ENTRADA SCHOOL OF PERFORMING ARTS & TECHNOLOGY**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance –**  
**Governmental Fund**  
Year Ended June 30, 2022

	<u><b>General Fund</b></u>
<b>Revenues:</b>	
Local:	
Tuition and fees	\$ 33,336
Transportation	47,055
Earnings on investments	81,898
Student activities	155,777
Food sales	6,707
Community service	86,671
Other	194,633
State	8,864,305
Federal	<u>1,225,211</u>
Total revenues	10,695,593
<b>Expenditures:</b>	
Current:	
Instruction	4,773,161
Supporting services:	
Students	337,730
Instructional staff	41,345
School administration	631,568
Central	437,567
Operation and maintenance of facilities	405,265
Student transportation	75,743
Food services	366,395
Community services	62,835
Facilities acquisition and construction services	8,253,818
Debt service:	
Principal	276,232
Interest and fiscal charges	<u>1,780,243</u>
Total expenditures	<u>17,441,902</u>
Deficiency of revenues under expenditures / net change in fund balances	(6,746,309)
<b>Fund balance - beginning</b>	<u>31,869,877</u>
<b>Fund balance - ending</b>	<u><u>\$ 25,123,568</u></u>

The notes to the basic financial statements are an integral part of this statement.

**VISTA AT ENTRADA SCHOOL OF PERFORMING ARTS & TECHNOLOGY**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes in**  
**Fund Balances of the Governmental Fund to the Statement of Activities**  
Year Ended June 30, 2022

---

**Net change in fund balances for the governmental fund** \$ (6,746,309)

The change in net position for governmental activities in the statement of activities is different because:

The governmental fund reports capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation and amortization expense.

Capital outlays	\$ 8,331,861	
Depreciation and amortization expense	<u>(491,523)</u>	7,840,338

Debt proceeds provide current financial resources to governmental funds; issuing debt increases long-term liabilities in the statement of activities. Repayment of debt is an expenditure in the governmental fund; the repayment of debt reduces long-term liabilities in the statement of net position.

Principal retirement of bonds payable	245,000	
Amortization of bond premiums and discount	43,591	
Accrued interest	6,325	
Principal retirement of leases payable	<u>31,232</u>	<u>326,148</u>
<b>Change in net position of governmental activities</b>		<b><u>\$ 1,420,177</u></b>

The notes to the basic financial statements are an integral part of this statement.

**VISTA AT ENTRADA SCHOOL OF PERFORMING ARTS & TECHNOLOGY**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances –**  
**Budget and Actual – General Fund**  
Year Ended June 30, 2022

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues:</b>				
Local:				
Tuition and fees	\$ -	\$ -	\$ 33,336	33,336
Transportation	22,000	22,000	47,055	25,055
Earnings on investments	72,000	72,000	81,898	9,898
Student activities	135,576	135,576	155,777	20,201
Food sales	76,000	76,000	6,707	(69,293)
Community service	78,711	78,711	86,671	7,960
Other	77,880	77,880	194,633	116,753
State	8,534,166	8,534,166	8,864,305	330,139
Federal	1,123,632	1,123,632	1,225,211	101,579
Total revenues	10,119,965	10,119,965	10,695,593	575,628
<b>Expenditures:</b>				
Current:				
Instruction	5,398,695	5,398,695	4,773,161	625,534
Supporting services:				
Students	378,624	378,624	337,730	40,894
Instructional staff	143,998	143,998	41,345	102,653
General administration	19	19	-	19
School administration	648,928	648,928	631,568	17,360
Central	445,846	445,846	437,567	8,279
Operation and maintenance of facilities	381,976	381,976	405,265	(23,289)
Student transportation	43,996	43,996	75,743	(31,747)
Food services	360,112	360,112	366,395	(6,283)
Community services	84,394	84,394	62,835	21,559
Facilities acquisition and construction services	10,195,381	10,195,381	8,253,818	1,941,563
Debt service:				
Principal	-	-	276,232	(276,232)
Interest and fiscal charges	1,073,308	1,073,308	1,780,243	(706,935)
Total expenditures	19,155,277	19,155,277	17,441,902	1,713,375
Deficiency of revenues under expenditures	(9,035,312)	(9,035,312)	(6,746,309)	2,289,003
<b>Fund balance - beginning</b>	31,869,877	31,869,877	31,869,877	-
<b>Fund balance - ending</b>	\$ 22,834,565	\$ 22,834,565	\$ 25,123,568	\$ 2,289,003

The notes to the basic financial statements are an integral part of this statement.

## VISTA AT ENTRADA SCHOOL OF PERFORMING ARTS & TECHNOLOGY

### NOTES TO THE BASIC FINANCIAL STATEMENTS

---

#### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Vista at Entrada School of Performing Arts & Technology (the School) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to local government units. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The School's more significant accounting policies are described below.

#### **Reporting Entity**

Vista at Entrada School of Performing Arts & Technology (the School) was incorporated in the state of Utah on November 29, 2007 as a nonprofit organization involved in public education. The School operates a public charter school in Ivins, Utah. The School serves students from kindergarten through grade eight.

#### **Government-Wide and Fund Financial Statements**

The *government-wide financial statements* (the statement of net position and the statement of activities) display financial activities of the School. These statements include the financial activities of the overall government.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the School's governmental activities. Direct expenses are those that are specifically associated with a function and, therefore, are clearly identifiable to a function. Depreciation expense for capital assets that can specifically be identified with a function are included in its direct expenses. Depreciation expense for "shared" capital assets (for example, a school building is used primarily for instruction, school administration, operation and maintenance of facilities, and food services) are ratably included in the direct expenses of the appropriate functions. Interest on general long-term liabilities is considered an indirect expense and is reported in the statement of activities as a separate line. Program revenues include a) fees and charges paid by students and other recipients of goods or services offered by a given function, and b) grants and contributions that are restricted to meeting the operational or capital requirements of a function. Revenues that are not classified as program revenues are presented as general revenues.

The School reports the *general fund*, the School's primary operating fund, as a major governmental fund. The *general fund* accounts for all financial resources of the School.

#### **Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The *government-wide financial statements* are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the School receives value without directly giving equal value in exchange, include grants and contributions. On an accrual basis, revenue from grants and contributions is recognized in the fiscal year in which all eligibility requirements have been satisfied.

## **VISTA AT ENTRADA SCHOOL OF PERFORMING ARTS & TECHNOLOGY**

### **NOTES TO THE BASIC FINANCIAL STATEMENTS**

---

*Governmental fund financial statements* are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The School considers all revenues reported in the governmental funds to be available if the revenues are collected within thirty days after year end. Expenditures generally are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt are reported as other financing sources.

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met. All other revenue items are considered measurable and available only when the School receives cash.

#### **Budgetary Data**

The School submits a Board-approved annual budget to the Office of the Utah State Auditor in accordance with state requirements. The Board may amend the annual budget prior to year-end. The budget has been prepared on the modified accrual basis of accounting. Revenues are budgeted by source and program. Expenditures are budgeted by function and object.

Expenditure-driven grants are included in the budgets at their full amounts. Such grants are recognized as revenue when the qualifying expenditures are incurred and all other grant requirements are met; unspent grant amounts are carried forward and included in the succeeding fiscal year's budget. Therefore, actual grant revenues and expenditures are normally less than the amounts budgeted.

#### **Cash and Investments Restricted for Debt Service**

Resources have been set aside in bond funds for annual debt service, debt service reserves, and building repairs. Deposits to and withdrawals from these bond funds are governed by the bond agreement. These bond funds are presented as restricted cash and investments and are measured at fair value (see Notes 2, 3, and 8).

#### **Prepaid Items**

The School made payments for goods and services that will be consumed or utilized in a future period.

#### **Capital Assets**

Capital assets, which include land and improvements, construction in progress, buildings and improvements, leased buildings, equipment, leased equipment, furniture and fixtures, and vehicles, are reported in the government-wide financial statements. The School defines capital assets as assets with an initial, individual cost of more than \$5,000 for land and improvements, construction in progress, buildings and improvements, leased buildings, equipment, leased equipment, furniture and fixtures, and vehicles. Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at estimated acquisition value at the date of donation.

## **VISTA AT ENTRADA SCHOOL OF PERFORMING ARTS & TECHNOLOGY**

### **NOTES TO THE BASIC FINANCIAL STATEMENTS**

---

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Capital assets are depreciated using the straight-line method over the estimated useful lives as indicated in the chart below:

<b>Asset Class</b>	<b>Depreciable Lives (Years)</b>
Land improvements	40
Buildings	40
Building improvements	20
Leased buildings	7
Equipment	5
Leased equipment	5
Furniture and fixtures	10
Vehicles	10

#### **Long-Term Liabilities**

In the government-wide financial statements, long-term debt and other long-term liabilities are reported as liabilities in the statement of net position. Bond premiums are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable unamortized bond premium.

In the fund financial statements, the face amount of debt issued and premiums received are reported as other financing sources.

#### **Leases**

The School is a lessee for noncancellable leased buildings and equipment. The School recognizes a lease payable and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The School recognizes leases payable with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the School initially measures the lease payable at the present value of payments expected to be made during the lease term. Subsequently, the lease payable is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease payable, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the School determines (a) the discount rate it uses to discount the expected lease payments to present value, (b) lease term, and (c) lease payments.

The School uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the School uses its estimated incremental borrowing rate as the discount rate for leases.

The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease payable are composed of fixed payments and purchase option price that the School is reasonably certain to exercise.

## VISTA AT ENTRADA SCHOOL OF PERFORMING ARTS & TECHNOLOGY

### NOTES TO THE BASIC FINANCIAL STATEMENTS

---

#### Net Position/Fund Balances

The residual of all other elements presented in a statement of net position is *net position* on the government-wide financial statements and the residual of all other elements presented in a balance sheet on the governmental fund financial statements is *fund balance*.

Net position is divided into three components: net investment in capital assets (capital assets, net of accumulated depreciation and related debt), restricted, and unrestricted. Net position is reported as restricted when constraints are placed upon it by external parties or are imposed by constitutional provisions or enabling legislation.

The governmental fund financial statements present fund balances based on a hierarchy that shows, from highest to lowest, the level or form of constraints on fund balance resources and the extent to which the School is bound to honor them.

#### Net Position/Fund Balance Flow Assumption

Sometimes the School will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report in each category of net position and fund balance, a flow assumption must be made about the order in which the resources are considered to be applied.

*Net Position* – It is the School’s policy to consider restricted net position to have been depleted before unrestricted net position.

*Fund Balance* – It is the School’s policy to consider restricted fund balance to have been depleted before using any components of unrestricted fund balance. Further, when components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

#### NOTE 2 – DEPOSITS AND INVESTMENTS

A reconciliation of cash and investments at June 30, 2022, as shown on the financial statements, is as follows:

Carrying amount of deposits	\$ 3,598,486
Carrying amount of investments	<u>23,185,375</u>
Total	<u>\$ 26,783,861</u>
Cash and investments	\$ 8,713,236
Restricted investments	<u>18,070,625</u>
Total	<u>\$ 26,783,861</u>

The School complies with the State Money Management Act (*Utah Code* Title 51, Chapter 7) (the Act) and related Rules of the Money Management Council (the Council) in handling depository and investing transactions. School funds are deposited in qualified depositories as defined by the Act. The Act also authorizes the School to invest in the Utah Public Treasurers’ Investment Fund (PTIF), certificates of deposit, U.S. Treasury obligations, U.S. agency issues, first-tier commercial paper, banker’s acceptances, repurchase agreements, corporate bonds, money market mutual funds, and obligations of governmental entities within the State of Utah.

## VISTA AT ENTRADA SCHOOL OF PERFORMING ARTS & TECHNOLOGY

### NOTES TO THE BASIC FINANCIAL STATEMENTS

The Act and Council rules govern the financial reporting requirements of qualified depositories in which public funds may be deposited and prescribe the conditions under which the designation of a depository shall remain in effect. The School considers the rules of the Council to be necessary and sufficient for adequate protection of the School's uninsured bank deposits.

#### Deposits

The School's carrying amount of bank deposits at June 30, 2022 is \$3,510,205. The bank balance is \$3,529,384, of which \$250,000 is covered by federal depository insurance.

*Custodial Credit Risk* – Custodial credit risk for deposits is the risk that, in the event of a bank failure, a government's deposits may not be returned to it. The School does not have a formal deposit policy for custodial credit risk other than to comply with the Act. At June 30, 2022, the uninsured amount of the School's bank deposits was uncollateralized nor is it required by state law.

#### Investments

In accordance with bond requirements, the School has invested in bond investment accounts which are restricted and consisted of the following at June 30, 2022:

	Invested in PTIF	Cash	Total
Bond investment accounts:			
Escrow fund	\$ 12,035,606	\$ -	\$ 12,035,606
Bond interest fund	2,779	-	2,779
Bond principal fund	172	-	172
Bond tax and insurance fund	27,210	-	27,210
Trustee expense fund	45,891	5,089	50,980
Debt service reserve fund	1,837,627	83,192	1,920,819
Project fund	4,033,059	-	4,033,059
Total	<u>\$ 17,982,344</u>	<u>\$ 88,281</u>	<u>\$ 18,070,625</u>

At June 30, 2022, the School has \$23,185,375 invested with the PTIF.

The PTIF is an external local government investment pool managed by the Utah State Treasurer. The PTIF is authorized and makes investments in accordance with the Act. The Council provides regulatory oversight for the PTIF. Participant accounts with the PTIF are not insured or otherwise guaranteed by the state. Participants in the PTIF share proportionally in the income, costs, gains, and losses from investment activities. The degree of risk of the PTIF depends upon the underlying portfolio, which consists of debt securities held by the state or in the state's name by the state's custodial banks, including investment-grade corporate bonds and notes, money market mutual funds, first-tier commercial paper, and certificates of deposit. The portfolio has a weighted average maturity of 90 days or less. The majority of the PTIF's corporate bonds and notes are variable-rate securities, which reset every three months to the prevailing market interest rates. The PTIF is not rated. The PTIF has no debt securities with more than 5% of its total investments in a single issuer.



## **VISTA AT ENTRADA SCHOOL OF PERFORMING ARTS & TECHNOLOGY**

### **NOTES TO THE BASIC FINANCIAL STATEMENTS**

---

*Interest Rate Risk* – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The School manages exposure to interest rate risk by complying with the Act, which requires that the remaining term to maturity of investments to not exceed the period of availability of the funds invested. Except endowments, the Act further limits the remaining term to maturity on all investments in commercial paper, bankers' acceptances, and fixed-rate securities from 270 days to 15 months. In addition, variable-rate securities may not have a remaining term to final maturity exceeding three years.

*Credit Risk* – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The School's policy for reducing its exposure to credit risk is to comply with the Act and related rules. The Act and related rules limit investments in commercial paper to a first-tier rating and investments in fixed-income and variable-rate securities to a rating of A or higher as rated by Moody's Investors Service or by Standard & Poor's.

*Concentration of Credit Risk* – Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The School's policy for managing this risk is to comply with the Act and related rules. The Act limits investments in commercial paper and or corporate obligations to 5% of the total portfolio with a single issuer.

*Custodial Credit Risk* – Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The School's policy for managing this risk is to comply with the Act and related rules.

#### **NOTE 3 – FAIR VALUE MEASUREMENTS**

The School categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The School has the following recurring fair value measurements as of June 30, 2022:

Public Treasurers' Investment Fund of \$23,185,375 is valued at the School's position in the PTIF multiplied by the published fair value factor (Level 2).

**VISTA AT ENTRADA SCHOOL OF PERFORMING ARTS & TECHNOLOGY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2022 was as follows:

	<b><u>Beginning Balance</u></b>	<b><u>Additions</u></b>	<b><u>Reductions</u></b>	<b><u>Ending Balance</u></b>
Capital assets not being depreciated:				
Land	\$ 955,939	\$ -	\$ -	\$ 955,939
Construction in progress	4,383,292	8,239,366	-	12,622,658
Total capital assets not being depreciated	5,339,231	8,239,366	-	13,578,597
Capital assets being depreciated:				
Land improvements	550,076	-	-	550,076
Buildings	10,853,156	-	-	10,853,156
Building improvements	641,418	92,495	-	733,913
Leased buildings	342,634	-	-	342,634
Equipment	1,169,897	-	(67,561)	1,102,336
Leased equipment	32,028	-	-	32,028
Furniture and fixtures	123,718	-	(1,003)	122,715
Vehicles	12,000	-	-	12,000
Total capital assets being depreciated	13,724,927	92,495	(68,564)	13,748,858
Accumulated depreciation for:				
Land improvements	(93,972)	(13,751)	-	(107,723)
Buildings	(3,079,846)	(276,771)	-	(3,356,617)
Building improvements	(167,679)	(40,050)	-	(207,729)
Leased buildings	(26,356)	(52,713)	-	(79,069)
Equipment	(889,970)	(89,366)	67,561	(911,775)
Leased equipment	-	(6,195)	-	(6,195)
Furniture and fixtures	(76,051)	(11,477)	1,003	(86,525)
Vehicles	(3,800)	(1,200)	-	(5,000)
Total accumulated depreciation	(4,337,674)	(491,523)	68,564	(4,760,633)
Total capital assets being depreciated, net	9,387,253	(399,028)	-	8,988,225
Total capital assets, net	<u>\$ 14,726,484</u>	<u>\$ 7,840,338</u>	<u>\$ -</u>	<u>\$ 22,566,822</u>

For the year ended June 30, 2022, depreciation expense was charged to functions as follows:

**Governmental activities:**

Instruction	\$ 417,795
Supporting services:	
School administration	24,576
Operation and maintenance of facilities	14,746
Student transportation	4,915
Food services	29,491
Total depreciation expense, governmental activities	<u>\$ 491,523</u>

## **VISTA AT ENTRADA SCHOOL OF PERFORMING ARTS & TECHNOLOGY**

### **NOTES TO THE BASIC FINANCIAL STATEMENTS**

The School has commitments to build an additional school building. Construction costs will be financed from general obligation bond proceeds and resources accumulated in the *general fund* (refer to Note 8). Construction commitments at June 30, 2022 are summarized as follows:

	<u>Commitment</u>	<u>Costs to Date</u>	<u>Costs to Complete</u>
New Building	\$ 15,500,735	\$ 12,622,658	\$ 2,878,077

#### **NOTE 5 – RETIREMENT PLANS**

##### **Defined Contribution Plan**

The School participates in a deferred compensation retirement plan – under Internal Revenue Code Section 401(k) and 403(b) – that covers all full-time employees. School matching contributions to the plan were \$537,056 for the year ended June 30, 2022. Plan assets are held by a third-party administrator.

#### **NOTE 6 – LONG-TERM LIABILITIES**

Long-term liability activity for the year ended June 30, 2022 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Bonds payable	\$ 40,700,000	\$ -	\$ (245,000)	\$ 40,455,000	\$ 255,000
Unamortized bond discount	(91,691)	-	4,437	(87,254)	-
Unamortized bond premium	1,608,911	-	(48,028)	1,560,883	-
Bond issuer fees payable	1,053,880	-	-	1,053,880	57,570
Net bonds payable	43,271,100	-	(288,591)	42,982,509	312,570
Leases payable	234,583	-	(31,232)	203,351	35,242
Total long-term liabilities	<u>\$ 43,505,683</u>	<u>\$ -</u>	<u>\$ (319,823)</u>	<u>\$ 43,185,860</u>	<u>\$ 347,812</u>

##### **Bonds Payable**

The School purchased its facilities by issuing \$13,310,000 of Series 2012 Charter School Revenue Bonds on March 1, 2012. The 2012 bonds were issued through Utah State Charter School Finance Authority (the Authority). The 2012 bonds are not debt of the state of Utah or the Authority but are obligations payable solely from School funds; the Authority does not guarantee the bonds. The average interest rate on the 2012 bonds is 6.15%.

The School issued \$28,785,000 of Series 2020A and 2020B Charter School Revenue Bonds on July 1, 2020, for the purposes of refunding the Series 2012 Charter School Revenue Bonds and financing the construction of additional facilities. The 2020 bonds were also issued through the Authority. The 2020 bonds are not debt of the state of Utah or the Authority but are obligations payable solely from School funds; the Authority does not guarantee the bonds. The average interest rate on the 2020 bonds is 3.47%. The School plans to refund the 2012 bonds in July 2022.

## VISTA AT ENTRADA SCHOOL OF PERFORMING ARTS & TECHNOLOGY

### NOTES TO THE BASIC FINANCIAL STATEMENTS

---

The Series 2020A and 2020B Charter School Revenue Bonds were issued with a bond issuer fees payable of \$1,111,450 to the Authority. This payable represents payments of 2% of the outstanding bond principal over the life of the bonds.

The future debt service of the bonds is summarized as follows:

Year Ending June 30,	Principal	Interest	Bond Issuer Fees Payable	Total
2023	\$ 255,000	\$ 1,743,984	\$ 57,570	\$ 2,056,554
2024	900,000	1,720,444	57,570	2,678,014
2025	935,000	1,686,623	56,310	2,677,933
2026	970,000	1,650,323	55,020	2,675,343
2027	1,005,000	1,611,207	53,700	2,669,907
2028 - 2032	5,715,000	7,386,977	247,200	13,349,177
2033 - 2037	7,025,000	6,059,882	207,460	13,292,342
2038 - 2042	8,920,000	4,157,276	160,600	13,237,876
2043 - 2047	8,275,000	1,871,931	103,800	10,250,731
2048 - 2052	4,135,000	765,523	45,250	4,945,773
2053 - 2055	2,320,000	132,787	9,400	2,462,187
	<u>\$ 40,455,000</u>	<u>\$ 28,786,958</u>	<u>\$ 1,053,880</u>	<u>\$ 70,295,838</u>

The 2012 bonds were issued at a discount of \$133,100. Amortization relating to the bond discount was \$4,436 for the year ended June 30, 2022. Accumulated amortization was \$45,845 at June 30, 2022.

The 2020 bonds were issued at a premium of \$1,656,938. Amortization relating to the bond premium was \$48,027 for the year ended June 30, 2022. Accumulated amortization was \$96,054 at June 30, 2022.

The bond agreement requires the School to maintain a debt service coverage ratio of 110 percent and unrestricted cash on hand equal to or greater than 40 days of the operating expenses for the prior fiscal year, which amount shall be increased to the extent it is not sufficient to meet accrued salary obligations. Net income available for debt service was 187 percent of the School's maximum annual debt service for the year ended June 30, 2022. The School has 343 days cash on hand at June 30, 2022.

These covenants remain in effect until the bonds are retired.

#### **Leases Payable**

During the year ended June 30, 2021, the School entered into a seven-year lease agreement as lessee for the acquisition and use of a building. An initial lease payable was recorded in the amount of \$226,925 during the year ended June 30, 2021. As of June 30, 2022, the value of the lease payable was \$175,894. The School is required to make monthly principal and interest payments of \$3,652. The lease has an interest rate of 9%. The building has a seven-year estimated useful life. The value of the lease asset was \$263,565 and had accumulated amortization of \$79,069 as of June 30, 2022.

During the year ended June 30, 2021, the School entered into a five-year lease agreement as lessee for the acquisition and use of equipment. An initial lease payable was recorded in the amount of \$32,028 during the year ended June 30, 2021. As of June 30, 2022, the value of the lease payable was \$27,456. The School is required to make monthly principal and interest payments of \$609. The lease has an interest rate of 5%. The building has a five-year estimated useful life. The value of the lease asset was \$25,833 and had accumulated amortization of \$6,195 as of June 30, 2022.

## VISTA AT ENTRADA SCHOOL OF PERFORMING ARTS & TECHNOLOGY

### NOTES TO THE BASIC FINANCIAL STATEMENTS

---

The future principal and interest lease payments as of June 30, 2022, were as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 35,242	\$ 15,896	\$ 51,138
2024	38,291	12,847	51,138
2025	41,613	9,524	51,137
2026	45,234	5,904	51,138
2027	42,971	2,071	45,042
	<u>\$ 203,351</u>	<u>\$ 46,242</u>	<u>\$ 249,593</u>

#### **NOTE 7 – RISK MANAGEMENT**

The School maintains insurance coverage for general, personal injury, errors and omissions, and malpractice liability up to \$1,000,000 per occurrence through policies administered by the Utah State Risk Management Fund (Fund). The Fund is a public entity risk pool operated by the State for the benefit of the State and local governments within the State. The School pays annual premiums to the Fund. This is a pooled arrangement where the participants pay experience rated annual premiums, which are designed to pay claims and build sufficient reserves so that the pool will be able to protect the participating entities with its own capital. The pool reinsures excess losses to preserve the capital base. Insurance coverage from coverage by major category of risk has remained relatively constant as compared to the prior fiscal year. There were no settlements in excess of the insurance coverage in any of the past three years.

The Workers Compensation Fund of Utah covers all School employees for workers compensation. The State of Utah Department of Workforce Services provides unemployment insurance. There were no settlements in excess of the insurance coverage in any of the past three years.

#### **NOTE 8 – LITIGATION AND COMPLIANCE**

At certain times, claims or lawsuits are pending in which the School is involved. School counsel and insurance carriers estimate that the potential obligations resulting from such claims or litigation would not materially affect the School's financial statements.

All fund balances are positive at June 30, 2022.

The School receives significant financial assistance from federal and state governmental agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the School's independent auditors and other governmental auditors. Any disallowed claims resulting from such audits could become a liability of the *general fund*. Based on prior experience, administration believes such disallowance, if any, would be insignificant.

#### **NOTE 9 – SUBSEQUENT EVENTS**

During July 2022, the outstanding balance of the Series 2012 Charter School Revenue Bonds (\$11,670,000) was retired with the bond investment accounts held in escrow.

**VISTA AT ENTRADA SCHOOL OF  
PERFORMING ARTS & TECHNOLOGY**

**Compliance Reports**

Year Ended June 30, 2022

## TABLE OF CONTENTS

	Page
Schedule of Expenditures of Federal Awards	1
Notes to Schedule of Expenditures of Federal Awards	2
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	3
Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	5
Summary Schedule of Prior Audit Findings	8
Schedule of Findings and Questioned Costs	9
Independent Auditor's Report on Compliance and Report on Internal Control over Compliance Required by the <i>State Compliance Audit Guide</i>	10

**VISTA AT ENTRADA SCHOOL OF PERFORMING ARTS & TECHNOLOGY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
Year Ended June 30, 2022

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	School's Program Number	Passed Through to Subrecipients	Beginning Receivable (Unearned)	Receipts	Expenditures	Ending Receivable (Unearned)
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>								
Passed through Utah State Board of Education:								
<i>Child Nutrition Cluster:</i>								
School Breakfast Program	10.553	SBP	8075 , 8079	\$ -	\$ -	\$ 70,092	\$ 70,092	\$ -
		ASSP, NSLF,						
National School Lunch Program	10.555	NSLP, SCA	8075 , 8079	-	-	468,859	468,859	-
National School Lunch Program (Donated Commodities)	10.555	n/a	8071	-	-	26,770	26,770	-
Total child nutrition cluster / Total U.S. Department of Agriculture				-	-	565,721	565,721	-
<b>U.S. DEPARTMENT OF EDUCATION:</b>								
Passed through Utah State Board of Education:								
<i>Special Education Cluster (IDEA):</i>								
Special Education Grants to States	84.027	FTFL	7524	-	36,693	153,501	154,010	37,202
Education Stabilization Fund (ESF):								
COVID-19 Governor's Emergency Education Relief Fund	84.425C	GEER	7220	-	52,894	52,894	-	-
COVID-19 Elementary and Secondary School Emergency Relief Fund	84.425D	ESSR	7215	-	13,090	213,090	273,957	73,957
COVID-19 American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	ARPF	7225	-	-	-	54,530	54,530
Total Education Stabilization Fund (ESF)				-	65,984	265,984	328,487	128,487
Title I Grants to Local Educational Agencies	84.010	T1FT, T1SF	7801	-	2,788	124,944	134,775	12,619
Special Education - State Personnel Development	84.323	SIGF	7526	-	-	6,000	12,000	6,000
Supporting Effective Instruction State Grants	84.367	2FT	7860	-	18,795	18,795	20,218	20,218
Student Support and Academic Enrichment Program	84.424	4AFT	7905	-	10,000	10,000	10,000	10,000
Total U.S. Department of Education				-	134,260	579,224	659,490	214,526
<b>TOTAL FEDERAL AWARDS</b>				\$ -	\$ 134,260	\$ 1,144,945	\$ 1,225,211	\$ 214,526

The accompanying notes are an integral part of this schedule.



**VISTA AT ENTRADA SCHOOL OF PERFORMING ARTS & TECHNOLOGY**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

---

**NOTE A – BASIS FOR PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Vista at Entrada School of Performing Arts & Technology (the School) under programs of the federal government for the year ended June 30, 2022. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Requirements for Federal Awards* (the Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the School, it is not intended to and does not present the financial position, changes in financial position, or cash flows of the School.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting as described in Note 1 to the School's basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Donated food commodities are recorded at acquisition value in the School's *food services fund* as an inventory asset and federal revenue when received totaling \$26,770 for the year ended June 30, 2022. Donated food commodity inventories are recorded as expenditures in the *food services fund* when they are consumed by the schools; for purposes of the Schedule, donated food commodities are also recorded as expenditures when received.

The School has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.



Independent Auditor's Report on Internal Control over Financial  
Reporting and on Compliance and Other Matters Based on an Audit of Financial  
Statements Performed in Accordance with *Government Auditing Standards*

Board of Education  
Vista at Entrada School of Performing Arts & Technology

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Vista at Entrada School of Performing Arts & Technology (the School), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated October 26, 2022.

### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-1 that we consider to be material weaknesses.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Squire & Company, PC". The signature is written in a cursive, flowing style.

Orem, Utah  
October 26, 2022



Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Board of Education  
Vista at Entrada School of Performing Arts & Technology

**Report on Compliance for Each Major Federal Program**

We have audited the compliance of Vista at Entrada School of Performing Arts & Technology (the School) with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the School's major federal programs for the year ended June 30, 2022.

The School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the School's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

## **Report on Internal Control over Compliance**

Management of the School is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

## **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Vista at Entrada School of Performing Arts & Technology as of and for the year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise the School's basic financial statements. We issued our report thereon dated October 26, 2022, which contained unmodified opinions on those basic financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Squire & Company, PC*

Orem, Utah  
October 26, 2022

**VISTA AT ENTRADA SCHOOL OF PERFORMING ARTS & TECHNOLOGY**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

Year Ended June 30, 2022

---

No audit requirement in the prior year.

**VISTA AT ENTRADA SCHOOL OF PERFORMING ARTS & TECHNOLOGY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
Year Ended June 30, 2022

---

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements**

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
Material weakness identified	No
Significant deficiency identified	None Reported
Noncompliance material to financial statements noted?	No

**Federal Awards**

Internal control over major federal programs:	
Material weakness identified	No
Significant deficiency identified	None Reported
Type of auditor’s report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a):	No

**Identification of Major Federal Programs**

**Name of Federal Program (CFDA Number)**

*Child Nutrition Cluster:*  
    School Breakfast Program (10.553)  
    National School Lunch Program (10.555)

Dollar threshold used to distinguish between type A and type B programs:	\$ 750,000
Auditee qualified as low-risk auditee?	No

**SECTION II – FINANCIAL STATEMENT FINDINGS**

No matters were reported

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No matters were reported.





Independent Auditor's Report on Compliance  
and Report on Internal Control over Compliance  
Required by the *State Compliance Audit Guide*

Board of Education  
Vista at Entrada School of Performing Arts & Technology

***Opinion on Compliance***

We have audited Vista at Entrada School of Performing Arts & Technology's (the School) compliance with the following applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, for the year ended June 30, 2022:

Budgetary Compliance  
Fund Balance  
Fraud Risk Assessment  
Open and Public Meetings Act  
Internal Control Systems  
Public Education Programs

In our opinion, Vista at Entrada School of Performing Arts & Technology complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2022.

***Basis for Opinion on Compliance***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor. Our responsibilities under those standards and the *State Compliance Audit Guide* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance. Our audit does not provide a legal determination of the School's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the state compliance requirements referred to above.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the *State Compliance Audit Guide* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of the *State Compliance Audit Guide* as a whole

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *State Compliance Audit Guide*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Other Matters***

In our opinion, the results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the *State Compliance Audit Guide* and which are described below. Our opinion on compliance is not modified with respect to these matters.

*School Fees* – School fee revenue and fee waiver contra revenue were not recorded in the general ledger per the specified school fee revenue and school fee waiver contra revenue accounts. School fee revenue and fee waiver contra revenue in the general ledger did not reconcile to the School Fees Certificate of Compliance and Statistical Data reporting. We recommend that the School review the current methodology of assessing, collecting, and reporting school fees and conform to standard as outlined by the state.

*Views of Responsible Officials* – We appreciate your recommendations. We have reviewed these items and will make necessary changes.

The School's response to the noncompliance findings identified in our audit is described above. The School's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *State Compliance Audit Guide*. Accordingly, this report is not suitable for any other purpose.

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

Orem, Utah  
October 26, 2022



Board of Trustees  
Vista at Entrada School of Performing Arts & Technology

We have audited the financial statements of the governmental activities and each major fund of Vista at Entrada School of Performing Arts & Technology (the School) as of and for the year ended June 30, 2022, and related notes to the basic financial statements, and have issued our report thereon dated October 26, 2022. Professional standards require that we advise you of the following matters relating to our audit.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated August 31, 2022, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the School solely for determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for identifying other matters to communicate to you.

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

We assisted in the preparation of the financial statements and the related notes disclosures and supplementary information, which is a nonaudit service. This service was subject to our firm's engagement quality control review. Management designated a qualified individual to oversee this nonaudit service, evaluated the adequacy and results of the service performed, and accepted responsibility for the preparation and fair presentation of the financial statements and related notes and supplementary information in accordance with accounting principles generally accepted in the United States of America.

## **Significant Risks Identified**

We have identified the following significant risks:

Revenue recognition – Revenues and the timing of its recognition is a primary driver of decisions of the School. Because of this, special consideration was given to understanding the revenue recognition process including the recording and valuation of accounts receivable.

Unrecorded liabilities – The risk of unrecorded liabilities (including payroll) exists for many reasons, including but not limited to preserving other current assets or understating expenses and liabilities. This area is also susceptible to management manipulation. Because of this, special consideration was given to understanding internal controls and testing of cutoff regarding payables of the School.

## **Qualitative Aspects of the School's Significant Accounting Practices**

### ***Significant Accounting Policies***

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the School is included in Note 1 to the financial statements. There have been no initial selections of accounting policies and no changes in significant accounting policies or their application during 2022. No matters have come to our attention that would require us, under professional standards, to inform you about the methods used to account for significant unusual transactions and the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### ***Significant Accounting Estimates***

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are depreciation of capital assets and allocation of indirect costs to services.

Management's estimate of depreciation is based on allocating the cost of capital assets over their useful lives using the straight-line method. Management prorates indirect costs (facilities costs, depreciation, and interest expense) to services based on direct costs. We evaluated the key factors and assumptions used to develop the accounting estimates and determined that they are reasonable in relation to the financial statements as a whole and in relation to the applicable opinion units.

### ***Financial Statement Disclosures***

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the School's financial statements relate to measurement focus, basis of accounting, and financial statement presentation (Note 1), long-term liabilities (Note 6), and commitments (Note 9).

**Significant Unusual Transactions**

There were no significant unusual transactions identified during our audit.

**Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

**Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are clearly inconsequential, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole.

A summary of audit adjustments and reclassifications is attached to this letter. This summary includes misstatements (material or otherwise) that we identified because of our audit procedures; these were brought to the attention of, and corrected by, management.

**Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the School's financial statements or the auditor's report. No such disagreements arose during the audit.

**Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated October 26, 2022.

**Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

**Other Significant Matters, Findings or Issues**

In the normal course of our professional association with the School, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the School, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the School's auditors.

This report is intended solely for the information and use of the Board of Trustees, and management of Vista at Entrada School of Performing Arts & Technology and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

A handwritten signature in black ink that reads "Squire & Company, PC". The signature is written in a cursive, flowing style.

Orem, Utah  
October 26, 2022

Attachments:

- Adjusted trial balance grouped by financial statement account
- Summary audit adjustments and reclassifications
- Copy of management's written representations

Client: **6150 - Vista at Entrada School of Performing Arts & Technology**  
Engagement: **2022 Audit**  
Period Ending: **6/30/2022**  
Trial Balance: **FundTB**  
Workpaper: **TB - Financial Statement Grouping Report**  
Fund Level: **All**  
Index: **All**

Account	Description	Total Funds in Report 1st PP-FINAL 6/30/2021	Total Funds in Report UNADJ 6/30/2022	Total Funds in Report AJE 6/30/2022	Total Funds in Report ADJ 6/30/2022	Total Funds in Report RJE 6/30/2022	Total Funds in Report FINAL 6/30/2022
<b>Group : [1.8100]</b>	<b>Current Assets</b>						
<b>Subgroup : [1.8110]</b>	<b>Cash</b>						
12000	Undeposited Funds	1,320	11,539	0	11,539	0	11,539
8111	Zions Bank Checking	2,947,738	3,464,724	19,718	3,484,442	0	3,484,442
8111.1	Zions Bank Flexible Spending	8,976	33,647	(19,718)	13,929	0	13,929
8112	Petty Cash	3,582	295	0	295	0	295
8113	Utah State Treasurer's Pool	3,183,284	5,203,031	0	5,203,031	0	5,203,031
<b>Subtotal [1.8110]</b>	<b>Cash</b>	<b>6,144,900</b>	<b>8,713,236</b>	<b>0</b>	<b>8,713,236</b>	<b>0</b>	<b>8,713,236</b>
<b>Subgroup : [1.8112]</b>	<b>Other Cash</b>						
8199	Restricted Cash	83,484	0	0	0	88,281	88,281
<b>Subtotal [1.8112]</b>	<b>Other Cash</b>	<b>83,484</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>88,281</b>	<b>88,281</b>
<b>Subgroup : [1.8120]</b>	<b>Investments</b>						
8115.1	USBank Principal Fund 2012	171	172	0	172	0	172
8115.2	USBank Interest Fund 2012	2,767	2,779	0	2,779	0	2,779
8115.5	USBank Tax & Insurance 2012	27,092	27,210	0	27,210	0	27,210
8115.7	USBank Expense Fund 2012	1,483	(513)	514	1	0	1
8115.9	USBank Escrow Fund 2012	13,017,464	12,035,606	0	12,035,606	0	12,035,606
8116.1	USBank Debt Servie Account 2020	166,540	250,752	994	251,746	0	251,746
8116.2	USBank Debt Service Reserve 20	1,670,224	1,670,067	(994)	1,669,073	0	1,669,073
8116.3	USBank Project Fund 2020 (A)(B)	11,149,077	4,033,062	(3)	4,033,059	0	4,033,059
8116.4	USBank Expense Fund 2020 (A)(B)	3,214	52,979	(2,000)	50,979	0	50,979
8199.99	Restricted Cash Offset	0	0	0	0	(88,281)	(88,281)
<b>Subtotal [1.8120]</b>	<b>Investments</b>	<b>26,038,032</b>	<b>18,072,114</b>	<b>(1,489)</b>	<b>18,070,625</b>	<b>(88,281)</b>	<b>17,982,344</b>
<b>Subgroup : [1.8131]</b>	<b>Local Receivables</b>						
8130	Receivables	475	195,020	(191,234)	3,786	0	3,786
8131	Local	370	370	0	370	0	370
<b>Subtotal [1.8131]</b>	<b>Local Receivables</b>	<b>845</b>	<b>195,390</b>	<b>(191,234)</b>	<b>4,156</b>	<b>0</b>	<b>4,156</b>
<b>Subgroup : [1.8133]</b>	<b>State Receivables</b>						
8133	State	112,148	0	37,238	37,238	0	37,238
<b>Subtotal [1.8133]</b>	<b>State Receivables</b>	<b>112,148</b>	<b>0</b>	<b>37,238</b>	<b>37,238</b>	<b>0</b>	<b>37,238</b>
<b>Subgroup : [1.8134]</b>	<b>Federal Receivables</b>						
8134	Federal	134,259	60,530	153,996	214,526	0	214,526
<b>Subtotal [1.8134]</b>	<b>Federal Receivables</b>	<b>134,259</b>	<b>60,530</b>	<b>153,996</b>	<b>214,526</b>	<b>0</b>	<b>214,526</b>
<b>Subgroup : [1.8150]</b>	<b>Prepaid Items</b>						
8150	Prepaid Expenditures	234,487	10,143	0	10,143	0	10,143
<b>Subtotal [1.8150]</b>	<b>Prepaid Items</b>	<b>234,487</b>	<b>10,143</b>	<b>0</b>	<b>10,143</b>	<b>0</b>	<b>10,143</b>
<b>Total [1.8100]</b>	<b>Current Assets</b>	<b>32,748,155</b>	<b>27,051,413</b>	<b>(1,489)</b>	<b>27,049,924</b>	<b>0</b>	<b>27,049,924</b>
<b>Group : [1.8200]</b>	<b>Capital Assets</b>						
<b>Subgroup : [1.8210]</b>	<b>Land</b>						
8205	Land	955,939	0	0	0	955,939	955,939
<b>Subtotal [1.8210]</b>	<b>Land</b>	<b>955,939</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>955,939</b>	<b>955,939</b>
<b>Subgroup : [1.8220]</b>	<b>Buildings</b>						
8210	Building	11,195,790	0	0	0	10,853,156	10,853,156
8220	Building Improvements	1,191,494	0	0	0	1,283,989	1,283,989
<b>Subtotal [1.8220]</b>	<b>Buildings</b>	<b>12,387,284</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,137,145</b>	<b>12,137,145</b>
<b>Subgroup : [1.8230]</b>	<b>Construction in Progress</b>						
8251	CIP	4,383,292	0	0	0	12,622,658	12,622,658
<b>Subtotal [1.8230]</b>	<b>Construction in Progress</b>	<b>4,383,292</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,622,658</b>	<b>12,622,658</b>
<b>Subgroup : [1.8250]</b>	<b>Equipment</b>						
8230	Computer Equipment	454,510	0	0	0	452,612	452,612
8240	Other Equipment	715,387	0	0	0	649,724	649,724
8250	Furniture & Fixtures	123,718	0	0	0	122,715	122,715
8260	Auto	12,000	0	0	0	12,000	12,000
<b>Subtotal [1.8250]</b>	<b>Equipment</b>	<b>1,305,615</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,237,051</b>	<b>1,237,051</b>
<b>Subgroup : [1.8260]</b>	<b>Accumulated Depreciation / Amortization</b>						
8290	Accumulated Depreciation	(4,337,674)	0	0	0	(4,675,369)	(4,675,369)
<b>Subtotal [1.8260]</b>	<b>Accumulated Depreciation / Amortization</b>	<b>(4,337,674)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,675,369)</b>	<b>(4,675,369)</b>
<b>Total [1.8200]</b>	<b>Capital Assets</b>	<b>14,694,456</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,277,424</b>	<b>22,277,424</b>
<b>Group : [1.8300]</b>	<b>Leased Assets</b>						
<b>Subgroup : [1.8320]</b>	<b>Lease Assets - Buildings and Improvements</b>						



8320	Lease Buildings	0	0	0	0	342,634	342,634
<b>Subtotal [1.8320]</b>	<b>Lease Assets - Buildings and Improvements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>342,634</b>	<b>342,634</b>
<b>Subgroup : [1.8330]</b>	<b>Lease Assets - Equipment</b>						
8330	Lease Equipment	0	0	0	0	32,028	32,028
<b>Subtotal [1.8330]</b>	<b>Lease Assets - Equipment</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,028</b>	<b>32,028</b>
<b>Subgroup : [1.8349]</b>	<b>Lease Assets - Accumulated Amortization</b>						
8349	Lease Equipment Accumulated Depreciation	0	0	0	0	(85,264)	(85,264)
<b>Subtotal [1.8349]</b>	<b>Lease Assets - Accumulated Amortization</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(85,264)</b>	<b>(85,264)</b>
<b>Total [1.8300]</b>	<b>Leased Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>289,398</b>	<b>289,398</b>
<b>Group : [2.9500]</b>	<b>Current Liabilities</b>						
<b>Subgroup : [2.9510]</b>	<b>Accounts Payable</b>						
9510	Accounts Payable	(213,182)	(1,068,918)	0	(1,068,918)	0	(1,068,918)
<b>Subtotal [2.9510]</b>	<b>Accounts Payable</b>	<b>(213,182)</b>	<b>(1,068,918)</b>	<b>0</b>	<b>(1,068,918)</b>	<b>0</b>	<b>(1,068,918)</b>
<b>Subgroup : [2.9540]</b>	<b>Accrued Salaries and Benefits</b>						
240.00	Payroll Liabilities	(797)	(797)	0	(797)	0	(797)
9540	Accrued Salaries & Benefits	(448,059)	(472,682)	(11,329)	(484,011)	0	(484,011)
<b>Subtotal [2.9540]</b>	<b>Accrued Salaries and Benefits</b>	<b>(448,856)</b>	<b>(473,479)</b>	<b>(11,329)</b>	<b>(484,808)</b>	<b>0</b>	<b>(484,808)</b>
<b>Subgroup : [2.9561]</b>	<b>Local Unearned Revenue</b>						
9561	Local Unearned Revenue	(33,336)	(13,363)	0	(13,363)	0	(13,363)
<b>Subtotal [2.9561]</b>	<b>Local Unearned Revenue</b>	<b>(33,336)</b>	<b>(13,363)</b>	<b>0</b>	<b>(13,363)</b>	<b>0</b>	<b>(13,363)</b>
<b>Subgroup : [2.9563]</b>	<b>State Unearned Revenue</b>						
9563	State Unearned Revenue	(182,904)	(359,267)	0	(359,267)	0	(359,267)
<b>Subtotal [2.9563]</b>	<b>State Unearned Revenue</b>	<b>(182,904)</b>	<b>(359,267)</b>	<b>0</b>	<b>(359,267)</b>	<b>0</b>	<b>(359,267)</b>
<b>Subgroup : [2.9590]</b>	<b>Other Current Liabilities</b>						
9590	Accrued Interest	(557,462)	0	0	0	(551,137)	(551,137)
<b>Subtotal [2.9590]</b>	<b>Other Current Liabilities</b>	<b>(557,462)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(551,137)</b>	<b>(551,137)</b>
<b>Total [2.9500]</b>	<b>Current Liabilities</b>	<b>(1,435,740)</b>	<b>(1,915,027)</b>	<b>(11,329)</b>	<b>(1,926,356)</b>	<b>(551,137)</b>	<b>(2,477,493)</b>
<b>Group : [2.9600]</b>	<b>Long-Term Liabilities</b>						
<b>Subgroup : [2.9610]</b>	<b>Bonds Payable</b>						
9564	2012 Bonds Payable	(11,915,000)	0	0	0	(11,670,000)	(11,670,000)
9565	2020 Bonds Payable	(28,785,000)	0	0	0	(28,785,000)	(28,785,000)
9566	Bond Fee Payable	(1,053,880)	0	0	0	(1,053,880)	(1,053,880)
<b>Subtotal [2.9610]</b>	<b>Bonds Payable</b>	<b>(41,753,880)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(41,508,880)</b>	<b>(41,508,880)</b>
<b>Subgroup : [9.9611]</b>	<b>Bond Premium</b>						
8196	2012 Bond Discount	133,100	0	0	0	133,100	133,100
8291	Accumulated Amortization	6,618	0	0	0	50,209	50,209
9611	Bond Premium	(1,656,938)	0	0	0	(1,656,938)	(1,656,938)
<b>Subtotal [9.9611]</b>	<b>Bond Premium</b>	<b>(1,517,220)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,473,629)</b>	<b>(1,473,629)</b>
<b>Subgroup : [2.9630]</b>	<b>Lease Obligations</b>						
9631	Obligations Under Capital Lease	(202,555)	0	0	0	(203,351)	(203,351)
<b>Subtotal [2.9630]</b>	<b>Lease Obligations</b>	<b>(202,555)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(203,351)</b>	<b>(203,351)</b>
<b>Total [2.9600]</b>	<b>Long-Term Liabilities</b>	<b>(43,473,655)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(43,185,860)</b>	<b>(43,185,860)</b>
<b>Group : [3.9800]</b>	<b>Net Assets / Fund Balance</b>						
<b>Subgroup : [3.9810]</b>	<b>Net Position - Net Investment in Capital Assets</b>						
DesignationCap	Designation for Capital Assets	2,657,683	0	0	0	2,548,413	2,548,413
<b>Subtotal [3.9810]</b>	<b>Net Position - Net Investment in Capital Assets</b>	<b>2,657,683</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,548,413</b>	<b>2,548,413</b>
<b>Subgroup : [3.9830]</b>	<b>Net Position - Unrestricted</b>						
32000	Unrestricted Net Assets	(5,103,617)	(31,647,754)	18,456,530	(13,191,224)	8,707,480	(4,483,744)
3500	Retained Earnings	(222,123)	(222,123)	0	(222,123)	0	(222,123)
<b>Subtotal [3.9830]</b>	<b>Net Position - Unrestricted</b>	<b>(5,325,740)</b>	<b>(31,869,877)</b>	<b>18,456,530</b>	<b>(13,413,347)</b>	<b>8,707,480</b>	<b>(4,705,867)</b>
<b>Subgroup : [3.9860]</b>	<b>Nonspendable Fund Balance - Inventories and Prepaid Items</b>						
9860	Nonspendable	0	0	(10,143)	(10,143)	10,143	0
<b>Subtotal [3.9860]</b>	<b>Nonspendable Fund Balance - Inventories and F</b>	<b>0</b>	<b>0</b>	<b>(10,143)</b>	<b>(10,143)</b>	<b>10,143</b>	<b>0</b>
<b>Subgroup : [3.9870]</b>	<b>Restricted Fund Balance - Debt Service</b>						
9870	Restricted for Debt Service	0	0	(18,070,625)	(18,070,625)	18,070,625	0
<b>Subtotal [3.9870]</b>	<b>Restricted Fund Balance - Debt Service</b>	<b>0</b>	<b>0</b>	<b>(18,070,625)</b>	<b>(18,070,625)</b>	<b>18,070,625</b>	<b>0</b>
<b>Subgroup : [3.9872]</b>	<b>Restricted Fund Balance - Food Services</b>						
9872	Restricted for Nutrition	(81,348)	0	(375,762)	(375,762)	0	(375,762)
<b>Subtotal [3.9872]</b>	<b>Restricted Fund Balance - Food Services</b>	<b>(81,348)</b>	<b>0</b>	<b>(375,762)</b>	<b>(375,762)</b>	<b>0</b>	<b>(375,762)</b>
<b>Total [3.9800]</b>	<b>Net Assets / Fund Balance</b>	<b>(2,749,405)</b>	<b>(31,869,877)</b>	<b>0</b>	<b>(31,869,877) Q-1</b>	<b>29,336,661</b>	<b>(2,533,216)</b>
<b>Group : [4.1000]</b>	<b>Local Revenue</b>						
<b>Subgroup : [4.1300]</b>	<b>Tuition</b>						
1310.1310	Income—Student Fees	(13,537)	(33,336)	0	(33,336)	0	(33,336)
<b>Subtotal [4.1300]</b>	<b>Tuition</b>	<b>(13,537)</b>	<b>(33,336)</b>	<b>0</b>	<b>(33,336)</b>	<b>0</b>	<b>(33,336)</b>
<b>Subgroup : [4.1400]</b>	<b>Transportation Fees</b>						

1410.1400	Transportation Fees	(4,703)	(13,524)	0	(13,524)	0	(13,524)
1410.1410	Income--Transportation Fees	(25,679)	(33,531)	0	(33,531)	0	(33,531)
<b>Subtotal [4.1400]</b>	<b>Transportation Fees</b>	<b>(30,382)</b>	<b>(47,055)</b>	<b>0</b>	<b>(47,055)</b>	<b>0</b>	<b>(47,055)</b>
<b>Subgroup : [4.1500] Earnings on Investments</b>							
1510.1510	Income--Interest on Investments	(14,076)	(9,495)	1,489	(8,006)	0	(8,006)
3010.1500	Income--Interest on Investments	(17,818)	0	0	0	0	0
3010.1510	Income--Interest on Investments	(71,187)	(70,073)	0	(70,073)	0	(70,073)
5619.1510	Income--Interest on Investments	0	(3,819)	0	(3,819)	0	(3,819)
<b>Subtotal [4.1500]</b>	<b>Earnings on Investments</b>	<b>(103,081)</b>	<b>(83,387)</b>	<b>1,489</b>	<b>(81,898)</b>	<b>0</b>	<b>(81,898)</b>
<b>Subgroup : [4.1600] Food Services Sales</b>							
1610.1600	Food Services	0	(112)	0	(112)	0	(112)
1610.1610	Meals for Students	(71,075)	(3,078)	0	(3,078)	0	(3,078)
1620.1620	Meals for Adults	(2,400)	(3,819)	0	(3,819)	0	(3,819)
8070.1610	Meals for Students	(3,388)	0	0	0	0	0
8070.1620	Meals for Adults	(25)	0	0	0	0	0
8071.1610	Meals for Students	(1,678)	128	0	128	0	128
8071.1620	Meals for Adults	(36)	0	0	0	0	0
8075.1600	Food Services	0	(85)	0	(85)	0	(85)
8075.1610	Meals for Students	179	259	0	259	0	259
<b>Subtotal [4.1600]</b>	<b>Food Services Sales</b>	<b>(78,423)</b>	<b>(6,707)</b>	<b>0</b>	<b>(6,707)</b>	<b>0</b>	<b>(6,707)</b>
<b>Subgroup : [4.1700] District Activities Fees</b>							
1310.1743	Curricular Activity Fees	0	(252)	0	(252)	0	(252)
1310.1743.43	Curricular Visual Arts Fees	0	(915)	0	(915)	0	(915)
1310.1743.53	Curricular Math Counts Fees	0	(10)	0	(10)	0	(10)
1310.1743.54	Curricular Technology Fees	0	(4,021)	0	(4,021)	0	(4,021)
1310.1743.55	Curricular Science Fees	0	(901)	0	(901)	0	(901)
1310.1743.56	Curricular Cycling Fees	0	(90)	0	(90)	0	(90)
1710.1747.10	Ex-Curr Admissions Perf. Arts	(127)	0	0	0	0	0
1710.1747.12	Ex-Curr Shakespeare	0	(583)	0	(583)	0	(583)
1711.1747.11	Ex-Curr Admissions Productions	(26,406)	(1,524)	0	(1,524)	0	(1,524)
1712.1747.12	Ex-Curr Shakespeare	(105)	(3,014)	0	(3,014)	0	(3,014)
1713.1743.41	Curricular Dance Class Fees	(30)	0	0	0	0	0
1713.1745.13	Co Curricular Nutcracker	(3,243)	(2,177)	0	(2,177)	0	(2,177)
1715.1747.11	Ex-Curr Admissions Productions	0	(16,968)	0	(16,968)	0	(16,968)
1741.1743.41	Curricular Dance Class Fees	(7,222)	(2,470)	0	(2,470)	0	(2,470)
1741.1747.11	Ex-Curr Admissions Productions	0	(4,757)	0	(4,757)	0	(4,757)
1742.1743.42	Curricular Choir Fees	(95)	(25,292)	0	(25,292)	0	(25,292)
1742.1747.10	Ex-Curr Admissions Perf. Arts	0	(149)	0	(149)	0	(149)
1743.1747.43	Ex-Curr Local Expressions	(3,201)	(4,281)	0	(4,281)	0	(4,281)
1744.1743.44	Curricular Piano/Band Fees	(3,461)	(673)	0	(673)	0	(673)
1744.1744	Curricular Activity Fee Waivers	0	(10)	0	(10)	0	(10)
1745.1745.45	Co Curricular Rising Stars Fees	(1,041)	(33,803)	0	(33,803)	0	(33,803)
1746.1743.46	Curricular String Fees	(3,131)	(4,921)	0	(4,921)	0	(4,921)
1746.1746	Co-Curricular Activity Fee Waiv	0	(20)	0	(20)	0	(20)
1747.1743.47	Curricular Dance Company Fees	(9,181)	(15,578)	0	(15,578)	0	(15,578)
1747.1747.11	Ex-Curr Admissions Productions	0	(5,000)	0	(5,000)	0	(5,000)
1749.1747.49	Ex-Curr 7-8 Gr Student Council	(1,505)	(5,107)	0	(5,107)	0	(5,107)
1750.1750	Income-Concessions/Vending	(10,847)	(12,819)	0	(12,819)	0	(12,819)
1751.1743.43	Curricular Visual Arts Fees	0	(2,246)	0	(2,246)	0	(2,246)
1752.1752	Income -- School Store	(3,492)	0	0	0	0	0
1753.1743.53	Curricular Math Counts Fees	0	(619)	0	(619)	0	(619)
1754.1741.54	General Technology Income	(7,191)	(46)	0	(46)	0	(46)
1754.1743.54	Curricular Technology Fees	0	(1,852)	0	(1,852)	0	(1,852)
1942.1743.54	Curricular Technology Fees	0	(5,000)	0	(5,000)	0	(5,000)
1990.1743.53	Curricular Math Counts Fees	0	(15)	0	(15)	0	(15)
3010.1743.54	Curricular Technology Fees	0	(664)	0	(664)	0	(664)
3010.1750	Income-Concessions/Vending	(4)	0	0	0	0	0
<b>Subtotal [4.1700]</b>	<b>District Activities Fees</b>	<b>(80,282)</b>	<b>(155,777)</b>	<b>0</b>	<b>(155,777)</b>	<b>0</b>	<b>(155,777)</b>
<b>Subgroup : [4.1800] Community Services Fees</b>							
1812.1812	Income-Vista Conservatory Fees	(23,828)	(86,671)	0	(86,671)	0	(86,671)
<b>Subtotal [4.1800]</b>	<b>Community Services Fees</b>	<b>(23,828)</b>	<b>(86,671)</b>	<b>0</b>	<b>(86,671)</b>	<b>0</b>	<b>(86,671)</b>
<b>Subgroup : [4.1900] Other Local Revenue</b>							
1310.1741	General Student Fees	0	(9,498)	0	(9,498)	0	(9,498)
1310.1741.54	General Technology Income	0	(11,428)	0	(11,428)	0	(11,428)
1310.1960	Income -- Productions	0	(40)	0	(40)	0	(40)
1711.1960	Income -- Productions	0	(21,456)	0	(21,456)	0	(21,456)
1713.1921	Income -- Fundraisers	0	(2,072)	0	(2,072)	0	(2,072)
1713.1960	Income -- Productions	0	(7,603)	0	(7,603)	0	(7,603)
1715.1960	Income -- Productions	0	(842)	0	(842)	0	(842)
1741.1741	General Student Fees	0	(365)	0	(365)	0	(365)
1742.1921	Income -- Fundraisers	0	(430)	0	(430)	0	(430)
1745.1921	Income -- Fundraisers	0	(1,563)	0	(1,563)	0	(1,563)
1747.1921	Income -- Fundraisers	0	(209)	0	(209)	0	(209)
1750.1921	Income -- Fundraisers	0	(1,160)	0	(1,160)	0	(1,160)
1753.1921	Income -- Fundraisers	0	(676)	0	(676)	0	(676)
1754.1921	Income -- Fundraisers	0	(70)	0	(70)	0	(70)
1754.1990	Income -- Miscellaneous	0	(25)	0	(25)	0	(25)
1910.1910	Income -- Rental of Building	(5,616)	(6,113)	0	(6,113)	0	(6,113)
1920.1921	Income -- Fundraisers	0	(150)	0	(150)	0	(150)
1921.1921	Income -- Fundraisers	(7,395)	(22,213)	0	(22,213)	0	(22,213)
1921.1990	Income -- Miscellaneous	10	0	0	0	0	0

1941.1941	Income--Yearbook	(59)	(444)	0	(444)	0	(444)
1942.1741.54	General Technology Income	0	(6,971)	0	(6,971)	0	(6,971)
1942.1942	Income -- Technology Grants	(6,662)	(26,335)	0	(26,335)	0	(26,335)
1943.1943	Income -- Grants Misc	(460)	(20)	0	(20)	0	(20)
1950.1950	Income -- LiveScan Fees	(1,345)	(1,090)	0	(1,090)	0	(1,090)
1990.1900	Other Local Revenue	(212)	(381)	0	(381)	0	(381)
1990.1921	Income -- Fundraisers	0	(32)	0	(32)	0	(32)
1990.1943	Income -- Grants Misc	(110)	0	0	0	0	0
1990.1990	Income -- Miscellaneous	(86,167)	(52,853)	0	(52,853)	0	(52,853)
1991.1990	Income -- Miscellaneous	(26)	0	0	0	0	0
1991.1991	Income -- Library Fines	(25)	(106)	0	(106)	0	(106)
1992.1921	Income -- Fundraisers	0	(1)	0	(1)	0	(1)
1992.1990	Income -- Miscellaneous	90	(2,132)	0	(2,132)	0	(2,132)
3010.1921	Income -- Fundraisers	0	(102)	0	(102)	0	(102)
3010.1990	Income -- Miscellaneous	(9,072)	(5,707)	0	(5,707)	0	(5,707)
<b>Subtotal [4.1900]</b>	<b>Other Local Revenue</b>	<b>(117,049)</b>	<b>(182,087)</b>	<b>0</b>	<b>(182,087)</b>	<b>0</b>	<b>(182,087)</b>
<b>Subgroup : [4.1920] Contributions</b>							
1620.1920	Income -- Cash Donation	(96)	0	0	0	0	0
1715.1920	Income -- Cash Donation	0	(242)	0	(242)	0	(242)
1744.1920	Income -- Cash Donation	0	(96)	0	(96)	0	(96)
1745.1920	Income -- Cash Donation	0	(242)	0	(242)	0	(242)
1754.1920	Income -- Cash Donation	0	(765)	0	(765)	0	(765)
1920.1920	Income -- Cash Donation	(4,334)	(10,489)	0	(10,489)	0	(10,489)
1921.1920	Income -- Cash Donation	(16)	0	0	0	0	0
1925.1925	Income -- PTO	(195)	(288)	0	(288)	0	(288)
1990.1920	Income -- Cash Donation	(776)	0	0	0	0	0
1992.1920	Income -- Cash Donation	20	5	0	5	0	5
3010.1920	Income -- Cash Donation	0	(429)	0	(429)	0	(429)
<b>Subtotal [4.1920]</b>	<b>Contributions</b>	<b>(5,397)</b>	<b>(12,546)</b>	<b>0</b>	<b>(12,546)</b>	<b>0</b>	<b>(12,546)</b>
<b>Total [4.1000]</b>	<b>Local Revenue</b>	<b>(451,979)</b>	<b>(607,566)</b>	<b>1,489</b>	<b>(606,077)</b>	<b>0</b>	<b>(606,077)</b>
<b>Group : [4.3000] State Revenue</b>							
<b>Subgroup : [4.3000] MSP - Basic School Program</b>							
3005.3005	Income -- Kindergarten WPU	(181,547)	(181,909)	0	(181,909)	0	(181,909)
3010.3010	Income--K-12 WPU	(3,129,959)	(3,592,176)	0	(3,592,176)	0	(3,592,176)
3020.3020	Income--Professional Staff	(238,835)	(272,755)	0	(272,755)	0	(272,755)
<b>Subtotal [4.3000]</b>	<b>MSP - Basic School Program</b>	<b>(3,550,341)</b>	<b>(4,046,840)</b>	<b>0</b>	<b>(4,046,840)</b>	<b>0</b>	<b>(4,046,840)</b>
<b>Subgroup : [4.3100] MSP - Restricted Basic School Programs</b>							
1205.3105	Income-Special Ed Add-On	(507,176)	(371,630)	0	(371,630)	0	(371,630)
1210.3110	Income-SpEd Self-Contained	(10,800)	(19,513)	0	(19,513)	0	(19,513)
1220.3120	Income--Ext. Year Special Educa	(3,176)	(800)	0	(800)	0	(800)
1225.3125	Income--Sped State Programs	(7,463)	(8,083)	0	(8,083)	0	(8,083)
1278.3128	Income--SPED Stipends for Ext.	(1,472)	0	0	0	0	0
1278.3178	SPED Ext Year Special Educators	0	(1,652)	0	(1,652)	0	(1,652)
5201.3130	Income--Class Size Reduction	(320,889)	(359,683)	0	(359,683)	0	(359,683)
5344.3144	Students At-Risk Add on	0	(76,593)	0	(76,593)	0	(76,593)
6903.3156	CTE Comp Counseling & Guide	(20,000)	(20,000)	0	(20,000)	0	(20,000)
<b>Subtotal [4.3100]</b>	<b>MSP - Restricted Basic School Programs</b>	<b>(870,976)</b>	<b>(857,954)</b>	<b>0</b>	<b>(857,954)</b>	<b>0</b>	<b>(857,954)</b>
<b>Subgroup : [4.3200] MSP - Related to Basic School Programs</b>							
3211.3211	Charter School Funding Base Pgm	(15,000)	(90,453)	0	(90,453)	0	(90,453)
5619.3419	Income--Charter Local Replaceme	(2,649,108)	(2,968,399)	0	(2,968,399)	0	(2,968,399)
5658.3212	Supplemental Educator COVID-19	(131,575)	0	0	0	0	0
<b>Subtotal [4.3200]</b>	<b>MSP - Related to Basic School Programs</b>	<b>(2,795,683)</b>	<b>(3,058,852)</b>	<b>0</b>	<b>(3,058,852)</b>	<b>0</b>	<b>(3,058,852)</b>
<b>Subgroup : [4.3300] MSP - Focused Populations</b>							
5336.3336	Income--Enhancement for At Risk	(56,693)	0	0	0	0	0
5805.3305	Early Literacy Program	0	(5,311)	(58,418)	(63,729)	0	(63,729)
<b>Subtotal [4.3300]</b>	<b>MSP - Focused Populations</b>	<b>(56,693)</b>	<b>(5,311)</b>	<b>(58,418)</b>	<b>(63,729)</b>	<b>0</b>	<b>(63,729)</b>
<b>Subgroup : [4.3400] MSP- Educator Supports</b>							
5642.3442	Elementary School Counselor Pgm	0	(50,000)	0	(50,000)	0	(50,000)
5805.3405	Income--K-3 Reading Achievement	(42,590)	(58,418)	58,418	0	0	0
5807.3450	TSSP Funds	(13,709)	(21,423)	0	(21,423)	0	(21,423)
5868.3468	Teachers Supplies & Materials	(8,024)	(8,498)	0	(8,498)	0	(8,498)
5876.3476	Income--Educator Salary Adjust	(250,861)	(272,314)	0	(272,314)	0	(272,314)
5911.3411	ELL Software Support	0	(7,920)	0	(7,920)	0	(7,920)
<b>Subtotal [4.3400]</b>	<b>MSP- Educator Supports</b>	<b>(315,184)</b>	<b>(418,573)</b>	<b>58,418</b>	<b>(360,155)</b>	<b>0</b>	<b>(360,155)</b>
<b>Subgroup : [4.3500] MSP - Statewide Initiatives</b>							
5420.3420	Income--School LAND Trust	(118,167)	(68,897)	0	(68,897)	0	(68,897)
5655.3555	Digital Teaching and Learning	(54,217)	(61,119)	0	(61,119)	0	(61,119)
5666.3566	Professional Learning	0	(6,444)	0	(6,444)	0	(6,444)
5678.3578	Teacher & Student Success	(139,304)	(190,310)	0	(190,310)	0	(190,310)
5679.3579	Student Health & Counsel Suppor	(53,347)	(56,448)	0	(56,448)	0	(56,448)
5810.3410	Income--Library Books & Supplie	(995)	(1,084)	0	(1,084)	0	(1,084)
<b>Subtotal [4.3500]</b>	<b>MSP - Statewide Initiatives</b>	<b>(366,030)</b>	<b>(384,302)</b>	<b>0</b>	<b>(384,302)</b>	<b>0</b>	<b>(384,302)</b>
<b>Subgroup : [4.3800] Non MSP State Revenues from USBE</b>							
5608.3808	School Mental Health	0	(759)	0	(759)	0	(759)
5672.3872	Substance Abuse Prevention	0	(2,333)	0	(2,333)	0	(2,333)
5674.3874	Suicide Prevention	(1,066)	(1,000)	0	(1,000)	0	(1,000)
8070.3870	Income--State (Liquor Tax)	(57,639)	(88,381)	0	(88,381)	0	(88,381)

<b>Subtotal [4.3800]</b>	<b>Non MSP State Revenues from USBE</b>	<b>(58,705)</b>	<b>(92,473)</b>	<b>0</b>	<b>(92,473)</b>	<b>0</b>	<b>(92,473)</b>
<b>Total [4.3000]</b>	<b>State Revenue</b>	<b>(8,013,612)</b>	<b>(8,864,305)</b>	<b>0</b>	<b>(8,864,305)</b>	<b>0</b>	<b>(8,864,305)</b>
<b>Group : [4.4000]</b>	<b>Federal Revenue</b>						
<b>Subgroup : [4.4500]</b>	<b>Federal Child Nutrition Program (8000)</b>						
8071.4561	Income--National School Lunch	0	(26,770)	0	(26,770)	0	(26,770)
8075.4561	Income--National School Lunch	(139,155)	(523,457)	0	(523,457)	0	(523,457)
8079.4561	Income--National School Lunch	(6,533)	(15,494)	0	(15,494)	0	(15,494)
<b>Subtotal [4.4500]</b>	<b>Federal Child Nutrition Program (8000)</b>	<b>(145,688)</b>	<b>(565,721)</b>	<b>0</b>	<b>(565,721)</b>	<b>0</b>	<b>(565,721)</b>
<b>Subgroup : [4.4800]</b>	<b>Federal Programs Through USBE (7000)</b>						
4801.4801	Income--Title I	(98,370)	0	0	0	0	0
7210.4200	ESSER Funds to LEAs	(35,090)	0	0	0	0	0
7215.4200	ESSER Funds to LEAs	0	(273,957)	0	(273,957)	0	(273,957)
7220.4200	ESSER Funds to LEAs	(52,894)	0	0	0	0	0
7225.4200	ESSER Funds to LEAs	0	(54,530)	0	(54,530)	0	(54,530)
7280.4580	Income -- CRF PPE	(33,844)	0	0	0	0	0
7310.4580	Income -- CRF PPE	(46,151)	0	0	0	0	0
7524.4524	Income--IDEA School Age	(135,253)	(154,010)	0	(154,010)	0	(154,010)
7526.4526	MTSS Grant	(6,000)	(12,000)	0	(12,000)	0	(12,000)
7801.4801	Income--Title I	0	(134,775)	0	(134,775)	0	(134,775)
7860.4860	Income--Improving Teacher Quali	(18,795)	(20,218)	0	(20,218)	0	(20,218)
7905.4865	Income -- Supporting Effec Inst	(10,000)	(10,000)	0	(10,000)	0	(10,000)
<b>Subtotal [4.4800]</b>	<b>Federal Programs Through USBE (7000)</b>	<b>(436,397)</b>	<b>(659,490)</b>	<b>0</b>	<b>(659,490)</b>	<b>0</b>	<b>(659,490)</b>
<b>Total [4.4000]</b>	<b>Federal Revenue</b>	<b>(582,085)</b>	<b>(1,225,211)</b>	<b>0</b>	<b>(1,225,211)</b>	<b>0</b>	<b>(1,225,211)</b>
<b>Group : [5.1000]</b>	<b>Instruction (Program Services - School)</b>						
<b>Subgroup : [5.100]</b>	<b>Salaries</b>						
1205.10.131	Wages--Teachers	0	273	0	273	0	273
1205.10.131S	Wages--Teachers Special Ed	108,179	153,431	0	153,431	0	153,431
1205.10.161	Wages--Aides & Instructors	189	0	0	0	0	0
1205.10.161S	Wages--Aides Special Education	435	1,342	0	1,342	0	1,342
1210.10.131S	Wages--Teachers Special Ed	2,462	19,513	0	19,513	0	19,513
1220.10.131S	Wages--Teachers Special Ed	1,600	0	0	0	0	0
1220.10.161S	Wages--Aides Special Education	0	800	0	800	0	800
1278.10.131S	Wages--Teachers Special Ed	1,400	1,652	0	1,652	0	1,652
1711.10.131	Wages--Teachers	1,177	0	0	0	0	0
1712.10.131	Wages--Teachers	0	773	0	773	0	773
1812.10.131	Wages--Teachers	2,009	0	0	0	0	0
3005.10.131	Wages--Teachers	91,957	99,590	0	99,590	0	99,590
3010.10.131	Wages--Teachers	770,378	1,071,403	11,335	1,082,738	0	1,082,738
3010.10.132	Wages--Substitute Teacher	2,203	25,586	0	25,586	0	25,586
3010.10.161	Wages--Aides & Instructors	17,258	395	0	395	0	395
3020.10.131	Wages--Teachers	0	369	0	369	0	369
4801.10.161	Wages--Aides & Instructors	91,764	0	0	0	0	0
5201.10.131	Wages--Teachers	320,889	359,683	0	359,683	0	359,683
5336.10.161	Wages--Aides & Instructors	24,406	0	0	0	0	0
5344.10.161	Wages--Aides & Instructors	0	76,593	0	76,593	0	76,593
5390.10.131	Wages--Teachers	160,643	0	0	0	0	0
5420.10.131	Wages--Teachers	9,760	16,167	(6)	16,161	0	16,161
5655.10.131	Wages--Teachers	0	40,000	0	40,000	0	40,000
5655.10.161	Wages--Aides & Instructors	14,297	0	0	0	0	0
5658.10.131	Wages--Teachers	65,318	0	0	0	0	0
5658.10.131S	Wages--Teachers Special Ed	4,279	0	0	0	0	0
5658.10.132	Wages--Substitute Teacher	68	0	0	0	0	0
5658.10.161	Wages--Aides & Instructors	5,464	0	0	0	0	0
5658.10.161S	Wages--Aides Special Education	4,124	0	0	0	0	0
5666.10.132	Wages--Substitute Teacher	0	6,444	0	6,444	0	6,444
5678.10.131	Wages--Teachers	129,134	181,654	0	181,654	0	181,654
5805.10.131	Wages--Teachers	42,590	0	0	0	0	0
5807.10.131	Wages--Teachers	10,570	4,100	0	4,100	0	4,100
5807.10.131S	Wages--Teachers Special Ed	0	12,300	0	12,300	0	12,300
5876.10.131	Wages--Teachers	220,256	237,948	0	237,948	0	237,948
7215.10.131	Wages--Teachers	0	465	0	465	0	465
7215.10.161	Wages--Aides & Instructors	0	25,285	0	25,285	0	25,285
7220.10.131	Wages--Teachers	20,000	0	0	0	0	0
7310.10.131	Wages--Teachers	10,465	0	0	0	0	0
7524.10.131S	Wages--Teachers Special Ed	14,539	0	0	0	0	0
7524.10.161S	Wages--Aides Special Education	109,864	137,935	0	137,935	0	137,935
7801.10.131	Wages--Teachers	0	1,916	0	1,916	0	1,916
7801.10.161	Wages--Aides & Instructors	0	99,633	0	99,633	0	99,633
7860.10.131	Wages--Teachers	18,795	0	0	0	0	0
<b>Subtotal [5.100]</b>	<b>Salaries</b>	<b>2,276,472</b>	<b>2,575,250</b>	<b>11,329</b>	<b>2,586,579</b>	<b>0</b>	<b>2,586,579</b>
<b>Subgroup : [5.210]</b>	<b>State Retirement</b>						
1205.10.210S	Local Retirement Special Ed	22,536	32,014	0	32,014	0	32,014
1210.10.210S	Local Retirement Special Ed	246	0	0	0	0	0
1220.10.210S	Local Retirement Special Ed	160	0	0	0	0	0
1410.10.210	Local Retirement Program	0	721	0	721	0	721
3005.10.210	Local Retirement Program	8,276	0	0	0	0	0
3010.10.210	Local Retirement Program	248,904	317,065	0	317,065	0	317,065
5336.10.210	Local Retirement Program	1,883	0	0	0	0	0
5655.10.210	Local Retirement Program	0	1,145	0	1,145	0	1,145
5658.10.210	Local Retirement Program	11,725	0	0	0	0	0

5807.10.210	Local Retirement Program	1,025	0	0	0	0	0
5876.10.210	Local Retirement Program	12,543	16,339	0	16,339	0	16,339
7215.10.210	Local Retirement Program	0	102	0	102	0	102
7524.10.210S	Local Retirement Special Ed	1,010	1,282	0	1,282	0	1,282
7801.10.210	Local Retirement Program	0	69	0	69	0	69
<b>Subtotal [5.210]</b>	<b>State Retirement</b>	<b>308,308</b>	<b>368,737</b>	<b>0</b>	<b>368,737</b>	<b>0</b>	<b>368,737</b>

<b>Subgroup : [5.220] Social Security</b>							
1205.10.220S	SS & Medicare Special Education	23,823	15,075	0	15,075	0	15,075
1210.10.220S	SS & Medicare Special Education	149	0	0	0	0	0
1220.10.220S	SS & Medicare Special Education	122	0	0	0	0	0
1278.10.220S	SS & Medicare Special Education	72	0	0	0	0	0
3005.10.220	Social Security & Medicare	6,371	6,576	0	6,576	0	6,576
3010.10.220	Social Security & Medicare	97,322	131,778	0	131,778	0	131,778
5336.10.220	Social Security & Medicare	11,338	0	0	0	0	0
5655.10.220	Social Security & Medicare	0	3,739	0	3,739	0	3,739
5658.10.220	Social Security & Medicare	4,361	0	0	0	0	0
5658.10.220S	SS & Medicare Special Education	481	0	0	0	0	0
5678.10.220	Social Security & Medicare	10,170	8,656	0	8,656	0	8,656
5807.10.220	Social Security & Medicare	784	1,256	0	1,256	0	1,256
5807.10.220S	SS & Medicare Special Education	0	3,767	0	3,767	0	3,767
5876.10.220	Social Security & Medicare	18,062	18,027	0	18,027	0	18,027
7215.10.220	Social Security & Medicare	0	2,903	0	2,903	0	2,903
7310.10.220	Social Security & Medicare	5,817	0	0	0	0	0
7524.10.220S	SS & Medicare Special Education	9,559	7,331	0	7,331	0	7,331
7801.10.220	Social Security & Medicare	0	12,974	0	12,974	0	12,974
<b>Subtotal [5.220]</b>	<b>Social Security</b>	<b>188,431</b>	<b>212,082</b>	<b>0</b>	<b>212,082</b>	<b>0</b>	<b>212,082</b>

<b>Subgroup : [5.240] Insurance</b>							
1205.10.240	Employee Health Benefits	14	0	0	0	0	0
1205.10.240S	Health Benefits Special Ed	64,103	69,214	0	69,214	0	69,214
1410.10.240	Employee Health Benefits	383	201	0	201	0	201
3005.10.240	Employee Health Benefits	21,198	22,744	0	22,744	0	22,744
3010.10.240	Employee Health Benefits	552,406	594,663	0	594,663	0	594,663
5336.10.240	Employee Health Benefits	9,607	0	0	0	0	0
5619.10.240	Employee Health Benefits	0	3,361	0	3,361	0	3,361
5679.10.240	Employee Health Benefits	0	1,167	0	1,167	0	1,167
5807.10.240	Employee Health Benefits	1,330	0	0	0	0	0
7524.10.240S	Health Benefits Special Ed	281	7,462	0	7,462	0	7,462
7801.10.240	Employee Health Benefits	0	19,918	0	19,918	0	19,918
<b>Subtotal [5.240]</b>	<b>Insurance</b>	<b>649,322</b>	<b>718,730</b>	<b>0</b>	<b>718,730</b>	<b>0</b>	<b>718,730</b>

<b>Subgroup : [5.299] Other Employee Benefits</b>							
1205.10.250S	Life Insurance - SpEd	1,766	2,798	0	2,798	0	2,798
3010.10.250	Life Insurance	11,733	16,868	0	16,868	0	16,868
3010.10.270	Worker's Compensation Insurance	9,817	11,048	0	11,048	0	11,048
5336.10.250	Life Insurance	1,081	0	0	0	0	0
7801.10.250	Life Insurance	0	184	0	184	0	184
<b>Subtotal [5.299]</b>	<b>Other Employee Benefits</b>	<b>24,397</b>	<b>30,898</b>	<b>0</b>	<b>30,898</b>	<b>0</b>	<b>30,898</b>

<b>Subgroup : [5.300] Purchased Professional and Technical Services</b>							
3010.10.320	IT Services	150	3,090	0	3,090	0	3,090
<b>Subtotal [5.300]</b>	<b>Purchased Professional and Technical Services</b>	<b>150</b>	<b>3,090</b>	<b>0</b>	<b>3,090</b>	<b>0</b>	<b>3,090</b>

<b>Subgroup : [5.500] Other Purchased Services</b>							
3010.10.587	Field Trips Expense	0	1,057	0	1,057	0	1,057
<b>Subtotal [5.500]</b>	<b>Other Purchased Services</b>	<b>0</b>	<b>1,057</b>	<b>0</b>	<b>1,057</b>	<b>0</b>	<b>1,057</b>

<b>Subgroup : [5.600] Supplies and Materials</b>							
1205.10.604	Supplies-Workroom	81	0	0	0	0	0
1205.10.611	Supplies--Classroom	497	0	0	0	0	0
1205.10.612	Supplies-Teacher Class Funds	34	0	0	0	0	0
1205.10.612S	Supplies--SPED Class Funds	241	496	0	496	0	496
1205.10.617	Supplies-Special Education	4,121	44,794	0	44,794	0	44,794
1205.10.642	Curriculum--Special Education	1,312	0	0	0	0	0
1225.10.617	Supplies-Special Education	0	7,162	0	7,162	0	7,162
1310.10.643	Supplies--6-8 Student Supplies	214	2,647	0	2,647	0	2,647
1310.10.650	Supplies--Technology	1,323	0	0	0	0	0
1710.10.614	Supplies--Performing Arts	237	288	0	288	0	288
1711.10.608	Supplies--Theatre Productions	7,911	16,935	0	16,935	0	16,935
1711.10.619	Supplies--Dance Company Exp.	101	0	0	0	0	0
1712.10.609	Supplies--Shakespeare	27	3,254	0	3,254	0	3,254
1712.10.610	Supplies--Copier & Printers	0	176	0	176	0	176
1713.10.606	Supplies--Dance Courses	834	1,640	0	1,640	0	1,640
1713.10.619	Supplies--Dance Company Exp.	0	685	0	685	0	685
1713.10.621	Supplies -- Nutcracker	1,901	6,122	0	6,122	0	6,122
1715.10.608	Supplies--Theatre Productions	0	9,671	0	9,671	0	9,671
1715.10.614	Supplies--Performing Arts	0	837	0	837	0	837
1715.10.627	Supplies-Vocal Xpressions	0	80	0	80	0	80
1741.10.606	Supplies--Dance Courses	3,431	6,397	0	6,397	0	6,397
1742.10.618	Supplies--Choir Fundraiser	0	22,162	0	22,162	0	22,162
1742.10.627	Supplies-Vocal Xpressions	0	125	0	125	0	125
1743.10.627	Supplies-Vocal Xpressions	425	4,170	0	4,170	0	4,170
1744.10.601	Supplies--Piano/Band	3,177	5,063	0	5,063	0	5,063
1744.10.641	Curriculum & Materials	39	0	0	0	0	0
1744.10.648	Curriculum--Performing Arts	68	707	0	707	0	707

1745.10.615	Supplies--Vista Rising Stars	3,663	35,845	0	35,845	0	35,845
1745.10.627	Supplies-Vocal Xpressions	82	0	0	0	0	0
1746.10.620	Supplies--Strings (Fundraisers)	2,496	9,376	0	9,376	0	9,376
1747.10.619	Supplies--Dance Company Exp.	13,438	16,173	0	16,173	0	16,173
1747.10.648	Curriculum--Performing Arts	0	225	0	225	0	225
1750.10.608	Supplies--Theatre Productions	0	402	0	402	0	402
1753.10.607	Supplies--Math Counts	612	961	0	961	0	961
1754.10.650	Supplies--Technology	0	600	0	600	0	600
1754.10.651	Supplies--Robotics	0	30,728	0	30,728	0	30,728
1921.10.625	Supplies-Misc. Fundrsr. Exp.	910	8,820	0	8,820	0	8,820
1941.10.624	Supplies--Yearbook Expense	0	27	0	27	0	27
1942.10.650	Supplies--Technology	2,895	0	0	0	0	0
1942.10.651	Supplies--Robotics	2,142	5,360	0	5,360	0	5,360
1944.10.650	Supplies--Technology	0	1,313	0	1,313	0	1,313
1945.10.650	Supplies--Technology	0	564	0	564	0	564
1945.10.651	Supplies--Robotics	0	3,834	0	3,834	0	3,834
1992.10.625	Supplies-Misc. Fundrsr. Exp.	34	0	0	0	0	0
3005.10.611	Supplies--Classroom	439	718	0	718	0	718
3005.10.612	Supplies-Teacher Class Funds	249	0	0	0	0	0
3005.10.641	Curriculum & Materials	565	0	0	0	0	0
3010.10.601	Supplies--Piano/Band	0	335	0	335	0	335
3010.10.604	Supplies-Workroom	26,020	16,065	0	16,065	0	16,065
3010.10.606	Supplies--Dance Courses	0	127	0	127	0	127
3010.10.607	Supplies--Math Counts	21	150	0	150	0	150
3010.10.608	Supplies--Theatre Productions	0	99	0	99	0	99
3010.10.610	Supplies--Copier & Printers	18,882	24,860	(6,095)	18,765	0	18,765
3010.10.611	Supplies--Classroom	2,689	11,218	0	11,218	0	11,218
3010.10.612	Supplies-Teacher Class Funds	(147)	49	0	49	0	49
3010.10.612S	Supplies--SPED Class Funds	43	213	0	213	0	213
3010.10.613	Supplies--Art	2,349	3,920	0	3,920	0	3,920
3010.10.614	Supplies--Performing Arts	2,483	6,822	0	6,822	0	6,822
3010.10.615	Supplies--Vista Rising Stars	245	850	0	850	0	850
3010.10.616	Supplies-Physical Education	2,011	2,389	0	2,389	0	2,389
3010.10.617	Supplies-Special Education	165	0	0	0	0	0
3010.10.618	Supplies--Choir Fundraiser	35	50	0	50	0	50
3010.10.624	Supplies--Yearbook Expense	102	0	0	0	0	0
3010.10.625	Supplies-Misc. Fundrsr. Exp.	0	8,951	0	8,951	0	8,951
3010.10.627	Supplies-Vocal Xpressions	769	540	0	540	0	540
3010.10.641	Curriculum & Materials	1,780	35,304	(9,440)	25,864	0	25,864
3010.10.643	Supplies--6-8 Student Supplies	3,715	1,874	0	1,874	0	1,874
3010.10.648	Curriculum--Performing Arts	129	4,845	0	4,845	0	4,845
3010.10.650	Supplies--Technology	14,431	15,688	0	15,688	0	15,688
3010.10.651	Supplies--Robotics	14,048	15,626	0	15,626	0	15,626
3010.10.670	Supplies--Software	11,217	12,413	0	12,413	0	12,413
3211.10.650	Supplies--Technology	248	0	0	0	0	0
5420.10.601	Supplies--Piano/Band	1,819	68	0	68	0	68
5420.10.611	Supplies--Classroom	786	16,560	0	16,560	0	16,560
5420.10.612	Supplies-Teacher Class Funds	173	0	0	0	0	0
5420.10.613	Supplies--Art	1,172	0	0	0	0	0
5420.10.614	Supplies--Performing Arts	784	0	0	0	0	0
5420.10.620	Supplies--Strings (Fundraisers)	1,757	0	0	0	0	0
5420.10.641	Curriculum & Materials	77,309	54	0	54	0	54
5420.10.648	Curriculum--Performing Arts	6,097	0	0	0	0	0
5420.10.650	Supplies--Technology	2,994	11,477	0	11,477	0	11,477
5420.10.651	Supplies--Robotics	5,997	0	0	0	0	0
5619.10.650	Supplies--Technology	4,204	648	0	648	0	648
5655.10.641	Curriculum & Materials	15,900	0	0	0	0	0
5655.10.650	Supplies--Technology	0	2,739	0	2,739	0	2,739
5655.10.651	Supplies--Robotics	0	13,496	0	13,496	0	13,496
5810.10.670	Supplies--Software	995	624	0	624	0	624
5868.10.611	Supplies--Classroom	2,066	841	0	841	0	841
5868.10.612	Supplies-Teacher Class Funds	5,958	7,566	0	7,566	0	7,566
5868.10.650	Supplies--Technology	0	20	0	20	0	20
7210.10.604	Supplies-Workroom	83	0	0	0	0	0
7210.10.611	Supplies--Classroom	604	0	0	0	0	0
7210.10.641	Curriculum & Materials	30,155	0	0	0	0	0
7210.10.650	Supplies--Technology	166	0	0	0	0	0
7210.10.670	Supplies--Software	25	0	0	0	0	0
7215.10.641	Curriculum & Materials	0	190,560	9,440	200,000	0	200,000
7215.10.670	Supplies--Software	0	1,474	0	1,474	0	1,474
7220.10.641	Curriculum & Materials	32,894	0	0	0	0	0
7225.10.641	Curriculum & Materials	0	54,530	0	54,530	0	54,530
FundraisingOffset	FundraisingOffset	(5,232)	0	0	0	0	0
<b>Subtotal [5.600]</b>	<b>Supplies and Materials</b>	<b>341,440</b>	<b>711,402</b>	<b>(6,095)</b>	<b>705,307</b>	<b>0</b>	<b>705,307</b>
<b>Subgroup : [5.700]</b>	<b>Property</b>						
1205.10.734	Equipment--Technology	2,392	0	0	0	0	0
1746.10.738	Equipment--Performing Arts	1,794	0	0	0	0	0
3010.10.734	Equipment--Technology	3,181	35,187	0	35,187	0	35,187
5420.10.734	Equipment--Technology	9,448	8,980	0	8,980	0	8,980
5420.10.738	Equipment--Performing Arts	0	10,019	0	10,019	0	10,019
5619.10.734	Equipment--Technology	(4,113)	92,495	0	92,495	(92,495)	0
5655.10.734	Equipment--Technology	24,020	0	0	0	0	0
<b>Subtotal [5.700]</b>	<b>Property</b>	<b>36,722</b>	<b>146,681</b>	<b>0</b>	<b>146,681</b>	<b>(92,495)</b>	<b>54,186</b>
<b>Subgroup : [5.790]</b>	<b>Depreciation and Amortization</b>						

3010.10.790	Depreciation	434,923	0	0	0	417,795	417,795
<b>Subtotal [5.790]</b>	<b>Depreciation and Amortization</b>	<b>434,923</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>417,795</b>	<b>417,795</b>
<b>Subgroup : [5.800]</b>	<b>Other Objects</b>						
1993	Gain/Loss on Sale of Assets	12,411	0	0	0	0	0
<b>Subtotal [5.800]</b>	<b>Other Objects</b>	<b>12,411</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total [5.1000]</b>	<b>Instruction (Program Services - School)</b>	<b>4,272,576</b>	<b>4,767,927</b>	<b>5,234</b>	<b>4,773,161</b>	<b>325,300</b>	<b>5,098,461</b>
<b>Group : [5.2100]</b>	<b>Support Services - Students (Program Services - School)</b>						
<b>Subgroup : [5.100]</b>	<b>Salaries</b>						
3010.21.142	Wages--Guidance	23,077	60,020	0	60,020	0	60,020
3010.21.143	Wages--School Nurse	222	231	0	231	0	231
3010.21.152	Wages-Assistant Counselor	17,103	8,127	0	8,127	0	8,127
5608.21.142	Wages--Guidance	0	759	0	759	0	759
5642.21.142	Wages--Guidance	0	24,947	0	24,947	0	24,947
5658.21.142	Wages--Guidance	2,813	0	0	0	0	0
5658.21.152	Wages-Assistant Counselor	1,071	0	0	0	0	0
5672.21.142	Wages--Guidance	0	2,333	0	2,333	0	2,333
5674.21.142	Wages--Guidance	1,066	0	0	0	0	0
5679.21.142	Wages--Guidance	49,821	38,537	0	38,537	0	38,537
6903.21.152	Wages-Assistant Counselor	12,299	20,000	0	20,000	0	20,000
7215.21.142	Wages--Guidance	0	34,790	0	34,790	0	34,790
7310.21.142	Wages--Guidance	887	0	0	0	0	0
7310.21.152	Wages-Assistant Counselor	1,320	0	0	0	0	0
7905.21.142	Wages--Guidance	10,000	10,000	0	10,000	0	10,000
<b>Subtotal [5.100]</b>	<b>Salaries</b>	<b>119,679</b>	<b>199,744</b>	<b>0</b>	<b>199,744</b>	<b>0</b>	<b>199,744</b>
<b>Subgroup : [5.210]</b>	<b>State Retirement</b>						
3010.21.210	Retirement Benefits	39,934	8,176	0	8,176	0	8,176
5642.21.210	Retirement Benefits	0	24,795	0	24,795	0	24,795
5679.21.210	Retirement Benefits	0	3,959	0	3,959	0	3,959
<b>Subtotal [5.210]</b>	<b>State Retirement</b>	<b>39,934</b>	<b>36,930</b>	<b>0</b>	<b>36,930</b>	<b>0</b>	<b>36,930</b>
<b>Subgroup : [5.220]</b>	<b>Social Security</b>						
3010.21.220	Social Security & Medicare	4,643	9,163	0	9,163	0	9,163
5642.21.220	Social Security & Medicare	0	129	0	129	0	129
5658.21.220	Social Security & Medicare	264	0	0	0	0	0
5679.21.220	Social Security & Medicare	3,526	3,218	0	3,218	0	3,218
7215.21.220	Social Security & Medicare	0	2,718	0	2,718	0	2,718
7310.21.220	Social Security & Medicare	502	0	0	0	0	0
<b>Subtotal [5.220]</b>	<b>Social Security</b>	<b>8,935</b>	<b>15,228</b>	<b>0</b>	<b>15,228</b>	<b>0</b>	<b>15,228</b>
<b>Subgroup : [5.240]</b>	<b>Insurance</b>						
1205.21.240	Medical Insurance Expenses	0	1,147	0	1,147	0	1,147
3010.21.240	Medical Insurance Expenses	36,784	13,411	0	13,411	0	13,411
5619.21.240	Medical Insurance Expenses	0	15,035	0	15,035	0	15,035
5679.21.240	Medical Insurance Expenses	0	9,567	0	9,567	0	9,567
7215.21.240	Medical Insurance Expenses	0	4,972	0	4,972	0	4,972
<b>Subtotal [5.240]</b>	<b>Insurance</b>	<b>36,784</b>	<b>44,132</b>	<b>0</b>	<b>44,132</b>	<b>0</b>	<b>44,132</b>
<b>Subgroup : [5.299]</b>	<b>Other Employee Benefits</b>						
3010.21.250	Life Insurance	1,885	2,129	0	2,129	0	2,129
<b>Subtotal [5.299]</b>	<b>Other Employee Benefits</b>	<b>1,885</b>	<b>2,129</b>	<b>0</b>	<b>2,129</b>	<b>0</b>	<b>2,129</b>
<b>Subgroup : [5.300]</b>	<b>Purchased Professional and Technical Services</b>						
1205.21.320	Services-Special Education	46,409	22,576	0	22,576	0	22,576
1225.21.320	Services-Special Education	7,463	921	0	921	0	921
<b>Subtotal [5.300]</b>	<b>Purchased Professional and Technical Services</b>	<b>53,872</b>	<b>23,497</b>	<b>0</b>	<b>23,497</b>	<b>0</b>	<b>23,497</b>
<b>Subgroup : [5.500]</b>	<b>Other Purchased Services</b>						
1205.21.580	Travel/Training Expenses	58	0	0	0	0	0
3010.21.580	Travel/Training Expenses	238	0	0	0	0	0
5420.21.580	Travel/Training Expenses	0	550	0	550	0	550
<b>Subtotal [5.500]</b>	<b>Other Purchased Services</b>	<b>296</b>	<b>550</b>	<b>0</b>	<b>550</b>	<b>0</b>	<b>550</b>
<b>Subgroup : [5.600]</b>	<b>Supplies and Materials</b>						
1205.21.603	Supplies--Medical/First Aid	159	0	0	0	0	0
1749.21.610	Supplies--Student Council	361	2,186	0	2,186	0	2,186
3010.21.601	Supplies--Student Guidance	565	886	0	886	0	886
3010.21.603	Supplies--Medical/First Aid	2,636	1,451	0	1,451	0	1,451
3010.21.605	Supplies--Safety	(22)	809	0	809	0	809
3010.21.610	Supplies--Student Council	28	300	0	300	0	300
5619.21.603	Supplies--Medical/First Aid	61	0	0	0	0	0
5619.21.605	Supplies--Safety	0	146	0	146	0	146
5642.21.601	Supplies--Student Guidance	0	129	0	129	0	129
5674.21.601	Supplies--Student Guidance	0	1,000	0	1,000	0	1,000
6903.21.601	Supplies--Student Guidance	7,701	0	0	0	0	0
7210.21.601	Supplies--Student Guidance	883	0	0	0	0	0
7210.21.603	Supplies--Medical/First Aid	698	0	0	0	0	0
7210.21.605	Supplies--Safety	590	0	0	0	0	0
<b>Subtotal [5.600]</b>	<b>Supplies and Materials</b>	<b>13,660</b>	<b>6,907</b>	<b>0</b>	<b>6,907</b>	<b>0</b>	<b>6,907</b>
<b>Subgroup : [5.700]</b>	<b>Property</b>						
1205.21.733	Equipment/Furniture-Special Ed.	953	0	0	0	0	0
3010.21.731	Equipment--Furniture & Equipmen	596	1,940	0	1,940	0	1,940

5619.21.731	Equipment--Furniture & Equipmen	910	2,472	0	2,472	0	2,472
7280.21.733	Equipment/Furniture-Special Ed.	2,918	0	0	0	0	0
<b>Subtotal [5.700]</b>	<b>Property</b>	<b>5,377</b>	<b>4,412</b>	<b>0</b>	<b>4,412</b>	<b>0</b>	<b>4,412</b>
<b>Subgroup : [5.800]</b>	<b>Other Objects</b>						
1925.21.804	PTO Expense	620	2,487	0	2,487	0	2,487
3010.21.801	Student Motivation	5,524	0	0	0	0	0
3010.21.804	PTO Expense	936	0	0	0	0	0
5420.21.801	Student Motivation	0	1,472	0	1,472	0	1,472
5619.21.801	Student Motivation	0	188	0	188	0	188
5868.21.801	Student Motivation	0	54	0	54	0	54
<b>Subtotal [5.800]</b>	<b>Other Objects</b>	<b>7,080</b>	<b>4,201</b>	<b>0</b>	<b>4,201</b>	<b>0</b>	<b>4,201</b>
<b>Total [5.2100]</b>	<b>Support Services - Students (Program Services</b>	<b>287,502</b>	<b>337,730</b>	<b>0</b>	<b>337,730</b>	<b>0</b>	<b>337,730</b>
<b>Group : [5.2200]</b>	<b>Support Services - Instructional Staff Assistance (Program Services - School)</b>						
<b>Subgroup : [5.100]</b>	<b>Salaries</b>						
3010.22.115	Wages-Title I Supervisor	5,288	0	0	0	0	0
3010.22.145	Wages--Librarian	6,129	8,597	0	8,597	0	8,597
4801.22.115	Wages-Title I Supervisor	6,606	0	0	0	0	0
5336.22.115	Wages-Title I Supervisor	8,378	0	0	0	0	0
5658.22.115	Wages-Title I Supervisor	709	0	0	0	0	0
5658.22.145	Wages--Librarian	169	0	0	0	0	0
7310.22.145	Wages--Librarian	370	0	0	0	0	0
7801.22.115	Wages-Title I Supervisor	0	16	0	16	0	16
<b>Subtotal [5.100]</b>	<b>Salaries</b>	<b>27,649</b>	<b>8,613</b>	<b>0</b>	<b>8,613</b>	<b>0</b>	<b>8,613</b>
<b>Subgroup : [5.210]</b>	<b>State Retirement</b>						
3010.22.210	Retirement Benefits	7,033	205	0	205	0	205
7215.22.210	Retirement Benefits	0	848	0	848	0	848
<b>Subtotal [5.210]</b>	<b>State Retirement</b>	<b>7,033</b>	<b>1,053</b>	<b>0</b>	<b>1,053</b>	<b>0</b>	<b>1,053</b>
<b>Subgroup : [5.220]</b>	<b>Social Security</b>						
3010.22.220	Social Security & Medicare	1,574	908	0	908	0	908
5658.22.220	Social Security & Medicare	52	0	0	0	0	0
7310.22.220	Social Security & Medicare	143	0	0	0	0	0
<b>Subtotal [5.220]</b>	<b>Social Security</b>	<b>1,769</b>	<b>908</b>	<b>0</b>	<b>908</b>	<b>0</b>	<b>908</b>
<b>Subgroup : [5.240]</b>	<b>Insurance</b>						
3010.22.240	Employee Health Benefits	810	121	0	121	0	121
<b>Subtotal [5.240]</b>	<b>Insurance</b>	<b>810</b>	<b>121</b>	<b>0</b>	<b>121</b>	<b>0</b>	<b>121</b>
<b>Subgroup : [5.299]</b>	<b>Other Employee Benefits</b>						
3010.22.250	Life Insurance	367	48	0	48	0	48
7801.22.250	Life Insurance	0	65	0	65	0	65
<b>Subtotal [5.299]</b>	<b>Other Employee Benefits</b>	<b>367</b>	<b>113</b>	<b>0</b>	<b>113</b>	<b>0</b>	<b>113</b>
<b>Subgroup : [5.300]</b>	<b>Purchased Professional and Technical Services</b>						
1205.22.334	Prof. Devlpmt & Training SpEd	50	389	0	389	0	389
1950.22	SUPPORT SERV. INSTR. STAFF	0	245	0	245	0	245
1950.22.310	Live Scan Fees	1,415	1,204	0	1,204	0	1,204
3010.22.330	Prof. Dev. Teachers & Instructo	352	445	0	445	0	445
3010.22.334	Prof. Devlpmt & Training SpEd	1,400	0	0	0	0	0
5420.22.330	Prof. Dev. Teachers & Instructo	47	2,940	0	2,940	0	2,940
7215.22.330	Prof. Dev. Teachers & Instructo	0	400	0	400	0	400
7526.22.330	Prof. Dev. Teachers & Instructo	6,000	12,000	0	12,000	0	12,000
<b>Subtotal [5.300]</b>	<b>Purchased Professional and Technical Services</b>	<b>9,264</b>	<b>17,623</b>	<b>0</b>	<b>17,623</b>	<b>0</b>	<b>17,623</b>
<b>Subgroup : [5.500]</b>	<b>Other Purchased Services</b>						
3010.22.580	Travel/Training Expenses	0	380	0	380	0	380
<b>Subtotal [5.500]</b>	<b>Other Purchased Services</b>	<b>0</b>	<b>380</b>	<b>0</b>	<b>380</b>	<b>0</b>	<b>380</b>
<b>Subgroup : [5.600]</b>	<b>Supplies and Materials</b>						
3010.22.644	Library Books & Supplies	88	790	0	790	0	790
5810.22.644	Library Books & Supplies	0	460	0	460	0	460
7210.22.644	Library Books & Supplies	129	0	0	0	0	0
<b>Subtotal [5.600]</b>	<b>Supplies and Materials</b>	<b>217</b>	<b>1,250</b>	<b>0</b>	<b>1,250</b>	<b>0</b>	<b>1,250</b>
<b>Subgroup : [5.800]</b>	<b>Other Objects</b>						
1750.22.802	Employee Motivation	715	0	0	0	0	0
3010.22.802	Employee Motivation	4,125	10,664	0	10,664	0	10,664
3010.22.805	Licence & Tax	0	20	0	20	0	20
5420.22.802	Employee Motivation	0	600	0	600	0	600
<b>Subtotal [5.800]</b>	<b>Other Objects</b>	<b>4,840</b>	<b>11,284</b>	<b>0</b>	<b>11,284</b>	<b>0</b>	<b>11,284</b>
<b>Total [5.2200]</b>	<b>Support Services - Instructional Staff Assistanc</b>	<b>51,949</b>	<b>41,345</b>	<b>0</b>	<b>41,345</b>	<b>0</b>	<b>41,345</b>
<b>Group : [5.2300]</b>	<b>Support Services - General Administration (Supporting Services - General)</b>						
<b>Subgroup : [5.600]</b>	<b>Supplies and Materials</b>						
3010.23.600	Board Supplies	800	0	0	0	0	0
<b>Subtotal [5.600]</b>	<b>Supplies and Materials</b>	<b>800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Subgroup : [5.800]</b>	<b>Other Objects</b>						
5619.23.845	Cost of Bond Issuance	1,604,605	0	0	0	0	0
<b>Subtotal [5.800]</b>	<b>Other Objects</b>	<b>1,604,605</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



<b>Total [5.2300]</b>	<b>Support Services - General Administration (Supr</b>	<b>1,605,405</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Group : [5.2400]</b>	<b>Support Services - School Administration (Supporting Services - General)</b>						
<b>Subgroup : [5.100]</b>	<b>Salaries</b>						
1205.24.121	Wages--Principal & Assistants	0	2,176	0	2,176	0	2,176
1205.24.121S	Wages-Sped. Director	61,691	12,334	0	12,334	0	12,334
1992.24	SUPPORT SERV. ADMINISTRATION	10	0	0	0	0	0
3010.24	SUPPORT SERV. ADMINISTRATION	0	555	0	555	0	555
3010.24.121	Wages--Principal & Assistants	13,807	25,951	0	25,951	0	25,951
3010.24.122	Wages--Assistant Principal	19	0	0	0	0	0
3010.24.152	Wages--Secretarial	60,707	85,571	0	85,571	0	85,571
3010.24.152S	Wages--Sped Secretary	0	372	0	372	0	372
3020.24.121	Wages--Principal & Assistants	185,355	196,221	0	196,221	0	196,221
5658.24.121	Wages--Principal & Assistants	6,695	0	0	0	0	0
5658.24.121S	Wages-Sped. Director	2,086	0	0	0	0	0
5658.24.152	Wages--Secretarial	2,242	0	0	0	0	0
5805.24.121	Wages--Principal & Assistants	0	63,729	0	63,729	0	63,729
7310.24.121	Wages--Principal & Assistants	8,307	0	0	0	0	0
7310.24.152	Wages--Secretarial	2,816	0	0	0	0	0
7860.24.121	Wages--Principal & Assistants	0	20,218	0	20,218	0	20,218
<b>Subtotal [5.100]</b>	<b>Salaries</b>	<b>343,735</b>	<b>407,127</b>	<b>0</b>	<b>407,127</b>	<b>0</b>	<b>407,127</b>
<b>Subgroup : [5.210]</b>	<b>State Retirement</b>						
1205.24.210S	Retirement-Sped Secretary	0	182	0	182	0	182
3010.24.210	Retirement Benefits	5,826	29,350	0	29,350	0	29,350
3020.24.210	Retirement Benefits	23,998	38,324	0	38,324	0	38,324
<b>Subtotal [5.210]</b>	<b>State Retirement</b>	<b>29,824</b>	<b>67,856</b>	<b>0</b>	<b>67,856</b>	<b>0</b>	<b>67,856</b>
<b>Subgroup : [5.220]</b>	<b>Social Security</b>						
1205.24.220S	Social Security & Medicare SpED	4,530	6,965	0	6,965	0	6,965
3010.24.220	Social Security & Medicare	6,768	5,433	0	5,433	0	5,433
3020.24.220	Social Security & Medicare	12,389	22,963	0	22,963	0	22,963
5658.24.220	Social Security & Medicare	536	0	0	0	0	0
5658.24.220S	Social Security & Medicare SpED	135	0	0	0	0	0
7310.24.220	Social Security & Medicare	894	0	0	0	0	0
<b>Subtotal [5.220]</b>	<b>Social Security</b>	<b>25,252</b>	<b>35,361</b>	<b>0</b>	<b>35,361</b>	<b>0</b>	<b>35,361</b>
<b>Subgroup : [5.240]</b>	<b>Insurance</b>						
1205.24.240	Employee Health Benefits	9	0	0	0	0	0
1205.24.240S	Health Benefits-Sped Sec.	11,267	6,220	0	6,220	0	6,220
3010.24.240	Employee Health Benefits	31,931	38,798	0	38,798	0	38,798
3020.24.240	Employee Health Benefits	16,390	13,820	0	13,820	0	13,820
5619.24.240	Employee Health Benefits	0	669	0	669	0	669
<b>Subtotal [5.240]</b>	<b>Insurance</b>	<b>59,597</b>	<b>59,507</b>	<b>0</b>	<b>59,507</b>	<b>0</b>	<b>59,507</b>
<b>Subgroup : [5.299]</b>	<b>Other Employee Benefits</b>						
1205.24.250S	Life Insurance SpEd	483	148	0	148	0	148
3010.24.250	Life Insurance	606	346	0	346	0	346
3020.24.250	Life Insurance	703	1,058	0	1,058	0	1,058
<b>Subtotal [5.299]</b>	<b>Other Employee Benefits</b>	<b>1,792</b>	<b>1,552</b>	<b>0</b>	<b>1,552</b>	<b>0</b>	<b>1,552</b>
<b>Subgroup : [5.500]</b>	<b>Other Purchased Services</b>						
1205.24.532	Mail & Postage	150	56	0	56	0	56
1754.24.580	Travel/Training Expenses	0	300	0	300	0	300
3010.24.532	Mail & Postage	404	1,612	0	1,612	0	1,612
3010.24.580	Travel/Training Expenses	2,185	1,356	0	1,356	0	1,356
3211.24.532	Mail & Postage	220	0	0	0	0	0
3211.24.580	Travel/Training Expenses	35	0	0	0	0	0
5420.24.580	Travel/Training Expenses	24	0	0	0	0	0
<b>Subtotal [5.500]</b>	<b>Other Purchased Services</b>	<b>3,018</b>	<b>3,324</b>	<b>0</b>	<b>3,324</b>	<b>0</b>	<b>3,324</b>
<b>Subgroup : [5.600]</b>	<b>Supplies and Materials</b>						
1205.24.602	Supplies--Administrative	288	0	0	0	0	0
1715.24.602	Supplies--Administrative	0	82	0	82	0	82
3010.24.602	Supplies--Administrative	2,621	6,337	0	6,337	0	6,337
3010.24.670	Administrative Software	18,907	19,633	0	19,633	0	19,633
3211.24.602	Supplies--Administrative	238	0	0	0	0	0
3211.24.670	Administrative Software	3,370	0	0	0	0	0
5420.24.602	Supplies--Administrative	0	16	0	16	0	16
5619.24.602	Supplies--Administrative	74	81	0	81	0	81
5868.24.602	Supplies--Administrative	0	17	0	17	0	17
5911.24.670	Administrative Software	0	7,920	0	7,920	0	7,920
7210.24.602	Supplies--Administrative	237	0	0	0	0	0
<b>Subtotal [5.600]</b>	<b>Supplies and Materials</b>	<b>25,735</b>	<b>34,086</b>	<b>0</b>	<b>34,086</b>	<b>0</b>	<b>34,086</b>
<b>Subgroup : [5.790]</b>	<b>Depreciation and Amortization</b>						
3010.24.790	Depreciation	25,584	0	0	0	24,576	24,576
<b>Subtotal [5.790]</b>	<b>Depreciation and Amortization</b>	<b>25,584</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,576</b>	<b>24,576</b>
<b>Subgroup : [5.800]</b>	<b>Other Objects</b>						
1990.24.800	Misc. Admin. Expenses	286	540	0	540	0	540
1992.24.800	Misc. Admin. Expenses	810	2,582	0	2,582	0	2,582
3010.24.800	Misc. Admin. Expenses	1,166	9,623	0	9,623	0	9,623
3010.24.810	Dues & Subscriptions	7,733	9,110	0	9,110	0	9,110
3211.24.800	Misc. Admin. Expenses	397	0	0	0	0	0
3211.24.810	Dues & Subscriptions	478	0	0	0	0	0

5619.24.800	Misc. Admin. Expenses	0	900	0	900	0	900
5619.24.810	Dues & Subscriptions	40	0	0	0	0	0
<b>Subtotal [5.800]</b>	<b>Other Objects</b>	<b>10,910</b>	<b>22,755</b>	<b>0</b>	<b>22,755</b>	<b>0</b>	<b>22,755</b>
<b>Total [5.2400]</b>	<b>Support Services - School Administration (Support Services - Central)</b>	<b>525,447</b>	<b>631,568</b>	<b>0</b>	<b>631,568</b>	<b>24,576</b>	<b>656,144</b>
<b>Group : [5.2500]</b>	<b>Support Services - Central (Supporting Services - General)</b>						
<b>Subgroup : [5.100]</b>	<b>Salaries</b>						
3010.25.114	Wages--Business Administrator	694	54,902	0	54,902	0	54,902
3010.25.152	Wages-Business Assistant	83,513	85,362	0	85,362	0	85,362
3010.25.184	Wages--Administrative Technologist	131,362	1,930	0	1,930	0	1,930
5619.25.152	Wages-Business Assistant	0	355	0	355	0	355
5619.25.184	Wages--Administrative Technologist	0	146,246	0	146,246	0	146,246
5658.25.152	Wages-Business Assistant	2,988	0	0	0	0	0
5658.25.184	Wages--Administrative Technologist	4,674	0	0	0	0	0
7310.25.152	Wages-Business Assistant	5,465	0	0	0	0	0
7310.25.184	Wages--Administrative Technologist	2,869	0	0	0	0	0
<b>Subtotal [5.100]</b>	<b>Salaries</b>	<b>231,565</b>	<b>288,795</b>	<b>0</b>	<b>288,795</b>	<b>0</b>	<b>288,795</b>
<b>Subgroup : [5.210]</b>	<b>State Retirement</b>						
3010.25.210	Retirement Benefits	21,893	43,176	0	43,176	0	43,176
<b>Subtotal [5.210]</b>	<b>State Retirement</b>	<b>21,893</b>	<b>43,176</b>	<b>0</b>	<b>43,176</b>	<b>0</b>	<b>43,176</b>
<b>Subgroup : [5.220]</b>	<b>Social Security</b>						
3010.25.220	Social Security & Medicare	16,881	13,510	0	13,510	0	13,510
5619.25.220	Social Security & Medicare	0	13,129	0	13,129	0	13,129
5658.25.220	Social Security & Medicare	463	0	0	0	0	0
7310.25.220	Social Security & Medicare	671	0	0	0	0	0
<b>Subtotal [5.220]</b>	<b>Social Security</b>	<b>18,015</b>	<b>26,639</b>	<b>0</b>	<b>26,639</b>	<b>0</b>	<b>26,639</b>
<b>Subgroup : [5.240]</b>	<b>Insurance</b>						
3010.25.240	Employee Health Benefits	17,456	19,546	0	19,546	0	19,546
5619.25.240	Employee Health Benefits	0	1,313	0	1,313	0	1,313
<b>Subtotal [5.240]</b>	<b>Insurance</b>	<b>17,456</b>	<b>20,859</b>	<b>0</b>	<b>20,859</b>	<b>0</b>	<b>20,859</b>
<b>Subgroup : [5.299]</b>	<b>Other Employee Benefits</b>						
3010.25.250	Life Insurance	110	1,898	0	1,898	0	1,898
<b>Subtotal [5.299]</b>	<b>Other Employee Benefits</b>	<b>110</b>	<b>1,898</b>	<b>0</b>	<b>1,898</b>	<b>0</b>	<b>1,898</b>
<b>Subgroup : [5.300]</b>	<b>Purchased Professional and Technical Services</b>						
3010.25.341	Audit Fees	27,125	22,100	0	22,100	0	22,100
3010.25.343	Payroll Processing	0	428	0	428	0	428
3211.25.315	Professional Services	40	0	0	0	0	0
<b>Subtotal [5.300]</b>	<b>Purchased Professional and Technical Services</b>	<b>27,165</b>	<b>22,528</b>	<b>0</b>	<b>22,528</b>	<b>0</b>	<b>22,528</b>
<b>Subgroup : [5.500]</b>	<b>Other Purchased Services</b>						
1410.25.540	Advertising & Promotions	50	0	0	0	0	0
1713.25.540	Advertising & Promotions	0	50	0	50	0	50
3010.25.521	ERISA Bond Premium	0	326	0	326	0	326
3010.25.540	Advertising & Promotions	4,206	9,591	0	9,591	0	9,591
3010.25.580	Travel/Training Expenses	0	7,810	0	7,810	0	7,810
3211.25.522	Liability Insurance	0	15,315	0	15,315	0	15,315
3211.25.540	Advertising & Promotions	9,832	0	0	0	0	0
5619.25.522	Liability Insurance	11,531	0	0	0	0	0
<b>Subtotal [5.500]</b>	<b>Other Purchased Services</b>	<b>25,619</b>	<b>33,092</b>	<b>0</b>	<b>33,092</b>	<b>0</b>	<b>33,092</b>
<b>Subgroup : [5.800]</b>	<b>Other Objects</b>						
3010.25.844	Bank Fees	567	580	0	580	0	580
<b>Subtotal [5.800]</b>	<b>Other Objects</b>	<b>567</b>	<b>580</b>	<b>0</b>	<b>580</b>	<b>0</b>	<b>580</b>
<b>Total [5.2500]</b>	<b>Support Services - Central (Supporting Services - General)</b>	<b>342,390</b>	<b>437,567</b>	<b>0</b>	<b>437,567</b>	<b>0</b>	<b>437,567</b>
<b>Group : [5.2600]</b>	<b>Support Services - Operation &amp; Maintenance of Plant (Indirect)</b>						
<b>Subgroup : [5.100]</b>	<b>Salaries</b>						
3010.26.181	Wages--Oper. & Maint. Supervisor	67,313	0	0	0	0	0
3010.26.182	Wages--Maintenance/Custodial	40,892	0	0	0	0	0
5619.26.181	Wages--Oper. & Maint. Supervisor	0	74,270	0	74,270	0	74,270
5619.26.182	Wages--Maintenance/Custodial	0	36,505	0	36,505	0	36,505
5658.26.181	Wages--Oper. & Maint. Supervisor	2,487	0	0	0	0	0
5658.26.182	Wages--Maintenance/Custodial	1,584	0	0	0	0	0
7310.26.181	Wages--Oper. & Maint. Supervisor	3,084	0	0	0	0	0
7310.26.182	Wages--Maintenance/Custodial	1,273	0	0	0	0	0
<b>Subtotal [5.100]</b>	<b>Salaries</b>	<b>116,633</b>	<b>110,775</b>	<b>0</b>	<b>110,775</b>	<b>0</b>	<b>110,775</b>
<b>Subgroup : [5.210]</b>	<b>State Retirement</b>						
3010.26.210	Retirement Benefits	7,627	0	0	0	0	0
5619.26.210	Retirement Benefits	0	12,160	0	12,160	0	12,160
<b>Subtotal [5.210]</b>	<b>State Retirement</b>	<b>7,627</b>	<b>12,160</b>	<b>0</b>	<b>12,160</b>	<b>0</b>	<b>12,160</b>
<b>Subgroup : [5.220]</b>	<b>Social Security</b>						
3010.26.220	Social Security & Medicare	7,501	1,060	0	1,060	0	1,060
5619.26.220	Social Security & Medicare	0	9,008	0	9,008	0	9,008
5658.26.220	Social Security & Medicare	234	0	0	0	0	0
7310.26.220	Social Security & Medicare	343	0	0	0	0	0
<b>Subtotal [5.220]</b>	<b>Social Security</b>	<b>8,078</b>	<b>10,068</b>	<b>0</b>	<b>10,068</b>	<b>0</b>	<b>10,068</b>

<b>Subgroup : [5.240] Insurance</b>							
3010.26.240	Employee Health Benefits	10,650	86	0	86	0	86
5619.26.240	Employee Health Benefits	0	15,414	0	15,414	0	15,414
<b>Subtotal [5.240]</b>	<b>Insurance</b>	<b>10,650</b>	<b>15,500</b>	<b>0</b>	<b>15,500</b>	<b>0</b>	<b>15,500</b>
<b>Subgroup : [5.299] Other Employee Benefits</b>							
3010.26.250	Life Insurance	70	0	0	0	0	0
5619.26.250	Life Insurance	0	2,363	0	2,363	0	2,363
<b>Subtotal [5.299]</b>	<b>Other Employee Benefits</b>	<b>70</b>	<b>2,363</b>	<b>0</b>	<b>2,363</b>	<b>0</b>	<b>2,363</b>
<b>Subgroup : [5.400] Purchased Property Services</b>							
5619.26.411	Ivins City	24,468	17,322	0	17,322	0	17,322
5619.26.412	Waste Removal	2,885	4,049	0	4,049	0	4,049
5619.26.430	Property Repairs & Maintenance	26,008	61,690	0	61,690	0	61,690
5619.26.431	Equipment Repairs & Maintenance	3,956	24,656	0	24,656	0	24,656
5619.26.433	Custodial (Pest Control)	750	456	0	456	0	456
7210.26.430	Property Repairs & Maintenance	90	0	0	0	0	0
7280.26.430	Property Repairs & Maintenance	1,668	0	0	0	0	0
<b>Subtotal [5.400]</b>	<b>Purchased Property Services</b>	<b>59,825</b>	<b>108,173</b>	<b>0</b>	<b>108,173</b>	<b>0</b>	<b>108,173</b>
<b>Subgroup : [5.500] Other Purchased Services</b>							
3010.26.531	Telephone	539	9,988	0	9,988	0	9,988
3211.26.521	Property Insurance	0	9,522	0	9,522	0	9,522
3211.26.531	Telephone	0	5,999	0	5,999	0	5,999
5619.26.521	Property Insurance	8,990	0	0	0	0	0
5619.26.531	Telephone	17,330	3,994	0	3,994	0	3,994
<b>Subtotal [5.500]</b>	<b>Other Purchased Services</b>	<b>26,859</b>	<b>29,503</b>	<b>0</b>	<b>29,503</b>	<b>0</b>	<b>29,503</b>
<b>Subgroup : [5.600] Supplies and Materials</b>							
3010.26.680	Supplies--Mainten. & Custodial	390	217	0	217	0	217
3211.26.680	Supplies--Mainten. & Custodial	142	994	0	994	0	994
5619.26.621	Utilities--Natural Gas	6,471	7,370	0	7,370	0	7,370
5619.26.622	Utilities--Electricity	61,048	72,137	0	72,137	0	72,137
5619.26.680	Supplies--Mainten. & Custodial	24,033	35,780	0	35,780	0	35,780
7210.26.680	Supplies--Mainten. & Custodial	606	0	0	0	0	0
7280.26.680	Supplies--Mainten. & Custodial	15,852	0	0	0	0	0
<b>Subtotal [5.600]</b>	<b>Supplies and Materials</b>	<b>108,542</b>	<b>116,498</b>	<b>0</b>	<b>116,498</b>	<b>0</b>	<b>116,498</b>
<b>Subgroup : [5.700] Property</b>							
5619.26	SUPPORT SERV. OPER. & MAINT.	0	225	0	225	0	225
<b>Subtotal [5.700]</b>	<b>Property</b>	<b>0</b>	<b>225</b>	<b>0</b>	<b>225</b>	<b>0</b>	<b>225</b>
<b>Subgroup : [5.790] Depreciation and Amortization</b>							
3010.26.790	Depreciation	15,350	0	0	0	14,746	14,746
<b>Subtotal [5.790]</b>	<b>Depreciation and Amortization</b>	<b>15,350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,746</b>	<b>14,746</b>
<b>Total [5.2600]</b>	<b>Support Services - Operation &amp; Maintenance of</b>	<b>353,634</b>	<b>405,265</b>	<b>0</b>	<b>405,265</b>	<b>14,746</b>	<b>420,011</b>
<b>Group : [5.2700] Support Services - Student Transportation (Program Services - School)</b>							
<b>Subgroup : [5.100] Salaries</b>							
1410.27.172	Wages -- Bus Drivers	47,044	48,144	0	48,144	0	48,144
3010.27.172	Wages -- Bus Drivers	867	0	0	0	0	0
5658.27.172	Wages -- Bus Drivers	1,821	0	0	0	0	0
7310.27.172	Wages -- Bus Drivers	335	0	0	0	0	0
<b>Subtotal [5.100]</b>	<b>Salaries</b>	<b>50,067</b>	<b>48,144</b>	<b>0</b>	<b>48,144</b>	<b>0</b>	<b>48,144</b>
<b>Subgroup : [5.220] Social Security</b>							
1410.27.220	Social Security & Medicare	3,706	4,335	0	4,335	0	4,335
5658.27.220	Social Security & Medicare	104	0	0	0	0	0
7310.27.220	Social Security & Medicare	120	0	0	0	0	0
<b>Subtotal [5.220]</b>	<b>Social Security</b>	<b>3,930</b>	<b>4,335</b>	<b>0</b>	<b>4,335</b>	<b>0</b>	<b>4,335</b>
<b>Subgroup : [5.240] Insurance</b>							
1410.27.240	Employee Health Benefits	8,719	6,539	0	6,539	0	6,539
<b>Subtotal [5.240]</b>	<b>Insurance</b>	<b>8,719</b>	<b>6,539</b>	<b>0</b>	<b>6,539</b>	<b>0</b>	<b>6,539</b>
<b>Subgroup : [5.400] Purchased Property Services</b>							
1410.27.490	Bus Maintenance & Repairs	30,481	16,426	0	16,426	0	16,426
<b>Subtotal [5.400]</b>	<b>Purchased Property Services</b>	<b>30,481</b>	<b>16,426</b>	<b>0</b>	<b>16,426</b>	<b>0</b>	<b>16,426</b>
<b>Subgroup : [5.700] Property</b>							
1410.27.732	School Bus	1,105	299	0	299	0	299
<b>Subtotal [5.700]</b>	<b>Property</b>	<b>1,105</b>	<b>299</b>	<b>0</b>	<b>299</b>	<b>0</b>	<b>299</b>
<b>Subgroup : [5.790] Depreciation and Amortization</b>							
3010.27.790	Depreciation	5,117	0	0	0	4,915	4,915
<b>Subtotal [5.790]</b>	<b>Depreciation and Amortization</b>	<b>5,117</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,915</b>	<b>4,915</b>
<b>Total [5.2700]</b>	<b>Support Services - Student Transportation (Program Services - School)</b>	<b>99,419</b>	<b>75,743</b>	<b>0</b>	<b>75,743</b>	<b>4,915</b>	<b>80,658</b>
<b>Group : [5.2900] Support Services - Other (Supporting Services - Fundraising)</b>							
<b>Subgroup : [5.600] Supplies and Materials</b>							
Fundraising		5,232	0	0	0	0	0
<b>Subtotal [5.600]</b>	<b>Supplies and Materials</b>	<b>5,232</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total [5.2900]</b>	<b>Support Services - Other (Supporting Services - Fundraising)</b>	<b>5,232</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Group : [5.3100] Food Services (Program Services - Food Services)</b>							
<b>Subgroup : [5.100] Salaries</b>							
5658.31.191	Wages-Food Service	4,382	0	0	0	0	0
7310.31.191	Wages-Food Service	289	0	0	0	0	0
8070.31.191	Wages-Food Service	3,968	0	0	0	0	0
8071.31.191	Wages-Food Service	113,487	51,247	0	51,247	0	51,247
8071.31.192	Wages-Lunchroom Worker	0	56,219	0	56,219	0	56,219
<b>Subtotal [5.100]</b>	<b>Salaries</b>	<b>122,126</b>	<b>107,466</b>	<b>0</b>	<b>107,466</b>	<b>0</b>	<b>107,466</b>
<b>Subgroup : [5.210] State Retirement</b>							
8071.31.210	Retirement Benefits	5,245	7,144	0	7,144	0	7,144
<b>Subtotal [5.210]</b>	<b>State Retirement</b>	<b>5,245</b>	<b>7,144</b>	<b>0</b>	<b>7,144</b>	<b>0</b>	<b>7,144</b>
<b>Subgroup : [5.220] Social Security</b>							
5658.31.220	Social Security & Medicare	246	0	0	0	0	0
7310.31.220	Social Security & Medicare	181	0	0	0	0	0
8071.31.220	Social Security & Medicare	8,698	9,002	0	9,002	0	9,002
<b>Subtotal [5.220]</b>	<b>Social Security</b>	<b>9,125</b>	<b>9,002</b>	<b>0</b>	<b>9,002</b>	<b>0</b>	<b>9,002</b>
<b>Subgroup : [5.240] Insurance</b>							
8071.31.240	Employee Health Benefits	26,433	17,909	0	17,909	0	17,909
<b>Subtotal [5.240]</b>	<b>Insurance</b>	<b>26,433</b>	<b>17,909</b>	<b>0</b>	<b>17,909</b>	<b>0</b>	<b>17,909</b>
<b>Subgroup : [5.299] Other Employee Benefits</b>							
1610.31.250	Life Insurance	50	0	0	0	0	0
8071.31.250	Life Insurance	644	606	0	606	0	606
<b>Subtotal [5.299]</b>	<b>Other Employee Benefits</b>	<b>694</b>	<b>606</b>	<b>0</b>	<b>606</b>	<b>0</b>	<b>606</b>
<b>Subgroup : [5.400] Purchased Property Services</b>							
8071.31.430	Kitchen Repairs & Maintenance	623	0	0	0	0	0
8075.31.430	Kitchen Repairs & Maintenance	0	898	0	898	0	898
<b>Subtotal [5.400]</b>	<b>Purchased Property Services</b>	<b>623</b>	<b>898</b>	<b>0</b>	<b>898</b>	<b>0</b>	<b>898</b>
<b>Subgroup : [5.500] Other Purchased Services</b>							
8075.31.580	Training/Travel	0	186	0	186	0	186
<b>Subtotal [5.500]</b>	<b>Other Purchased Services</b>	<b>0</b>	<b>186</b>	<b>0</b>	<b>186</b>	<b>0</b>	<b>186</b>
<b>Subgroup : [5.600] Supplies and Materials</b>							
1610.31.610	Supplies-Nonfood	239	219	0	219	0	219
7210.31.610	Supplies-Nonfood	654	0	0	0	0	0
8071.31.610	Supplies-Nonfood	3,279	247	0	247	0	247
8071.31.630	Food for School Lunch Program	28,907	36,291	0	36,291	0	36,291
8075.31.610	Supplies-Nonfood	5,543	13,168	0	13,168	0	13,168
8075.31.630	Food for School Lunch Program	78,260	170,465	0	170,465	0	170,465
8075.31.660	Supplies-Kitchen Tools	117	11	0	11	0	11
<b>Subtotal [5.600]</b>	<b>Supplies and Materials</b>	<b>116,999</b>	<b>220,401</b>	<b>0</b>	<b>220,401</b>	<b>0</b>	<b>220,401</b>
<b>Subgroup : [5.700] Property</b>							
8071.31.730	Food Services Equipment	110	0	0	0	0	0
8075.31.730	Food Services Equipment	0	2,494	0	2,494	0	2,494
<b>Subtotal [5.700]</b>	<b>Property</b>	<b>110</b>	<b>2,494</b>	<b>0</b>	<b>2,494</b>	<b>0</b>	<b>2,494</b>
<b>Subgroup : [5.790] Depreciation and Amortization</b>							
3010.31.790	Depreciation	30,700	0	0	0	29,491	29,491
<b>Subtotal [5.790]</b>	<b>Depreciation and Amortization</b>	<b>30,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,491</b>	<b>29,491</b>
<b>Subgroup : [5.800] Other Objects</b>							
8071.31.810	Dues and Fees	0	289	0	289	0	289
8071.31.860	Indirect Costs	260	0	0	0	0	0
<b>Subtotal [5.800]</b>	<b>Other Objects</b>	<b>260</b>	<b>289</b>	<b>0</b>	<b>289</b>	<b>0</b>	<b>289</b>
<b>Total [5.3100]</b>	<b>Food Services (Program Services - Food Services)</b>	<b>312,315</b>	<b>366,395</b>	<b>0</b>	<b>366,395</b>	<b>29,491</b>	<b>395,886</b>
<b>Group : [5.3300] Community Services (Program Services - Non School)</b>							
<b>Subgroup : [5.100] Salaries</b>							
1812.33	After School Program	0	11,701	0	11,701	0	11,701
1812.33.161	Vista Conservatory Director Fee	25,854	35,484	0	35,484	0	35,484
3010.33.161	Vista Conservatory Director Fee	0	403	0	403	0	403
<b>Subtotal [5.100]</b>	<b>Salaries</b>	<b>25,854</b>	<b>47,588</b>	<b>0</b>	<b>47,588</b>	<b>0</b>	<b>47,588</b>
<b>Subgroup : [5.600] Supplies and Materials</b>							
1711.33.600	Concessions/Vending Supplies	287	18	0	18	0	18
1750.33.600	Concessions/Vending Supplies	9,756	14,771	0	14,771	0	14,771
1812.33.602	Vista Conservatory Supplies	1,898	268	0	268	0	268
3010.33.600	Concessions/Vending Supplies	674	190	0	190	0	190
<b>Subtotal [5.600]</b>	<b>Supplies and Materials</b>	<b>12,615</b>	<b>15,247</b>	<b>0</b>	<b>15,247</b>	<b>0</b>	<b>15,247</b>
<b>Total [5.3300]</b>	<b>Community Services (Program Services - Non School)</b>	<b>38,469</b>	<b>62,835</b>	<b>0</b>	<b>62,835</b>	<b>0</b>	<b>62,835</b>
<b>Group : [5.4000] Facilities Acquisition and Construction Services (Program Services - School)</b>							
<b>Subgroup : [5.700] Property</b>							
3010.45.750	Facility Improvements	13	0	0	0	0	0
3010.45.755	New Phase 3 Building Expan	0	7,358,119	0	7,358,119	(7,358,119)	0
5619.45.710	Land and Improvements	3,785	0	0	0	0	0
5619.45.720	Buildings	375	47,476	(43,824)	3,652	0	3,652

5619.45.750	Facility Improvements	2,313	10,800	0	10,800	0	10,800
5619.45.755	New Phase 3 Building Expan	11,814	881,247	0	881,247	(881,247)	0
7210.45.750	Facility Improvements	170	0	0	0	0	0
<b>Subtotal [5.700]</b>	<b>Property</b>	<b>18,470</b>	<b>8,297,642</b>	<b>(43,824)</b>	<b>8,253,818</b>	<b>(8,239,366)</b>	<b>14,452</b>
<b>Subgroup : [5.800]</b>	<b>Other Objects</b>						
3010.45.833	Building Financing Costs	2,000	0	0	0	0	0
<b>Subtotal [5.800]</b>	<b>Other Objects</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total [5.4000]</b>	<b>Facilities Acquisition and Construction Services</b>	<b>20,470</b>	<b>8,297,642</b>	<b>(43,824)</b>	<b>8,253,818</b>	<b>(8,239,366)</b>	<b>14,452</b>
<b>Group : [5.5000]</b>	<b>Debt Service (Program Services - School)</b>						
<b>Subgroup : [5.800]</b>	<b>Other Objects</b>						
5619.45.833	Building Financing Costs	(35,100)	2,000	0	2,000	0	2,000
5619.51.833	Bond Issuance and other Related	431,775	1,513	0	1,513	0	1,513
<b>Subtotal [5.800]</b>	<b>Other Objects</b>	<b>396,675</b>	<b>3,513</b>	<b>0</b>	<b>3,513</b>	<b>0</b>	<b>3,513</b>
<b>Subgroup : [5.830]</b>	<b>Interest Expense</b>						
3010.51.831	Interest Expense Building	176,667	383,298	0	383,298	(49,916)	333,382
3010.53.831	Lease Interest	0	0	1,523	1,523	0	1,523
5619.51.831	Interest Expense Building	1,557,815	1,374,745	0	1,374,745	0	1,374,745
5619.53.831	Lease Interest	0	0	17,164	17,164	0	17,164
<b>Subtotal [5.830]</b>	<b>Interest Expense</b>	<b>1,734,482</b>	<b>1,758,043</b>	<b>18,687</b>	<b>1,776,730</b>	<b>(49,916)</b>	<b>1,726,814</b>
<b>Subgroup : [5.840]</b>	<b>Principal Payments</b>						
3010.51.840	Principal Payments Equipment	0	245,000	0	245,000	(245,000)	0
3010.53.841	Lease Principal	0	0	4,572	4,572	(4,572)	0
5619.53.841	Lease Principal	0	0	26,660	26,660	(26,660)	0
<b>Subtotal [5.840]</b>	<b>Principal Payments</b>	<b>0</b>	<b>245,000</b>	<b>31,232</b>	<b>276,232</b>	<b>(276,232)</b>	<b>0</b>
<b>Total [5.5000]</b>	<b>Debt Service (Program Services - School)</b>	<b>2,131,157</b>	<b>2,006,556</b>	<b>49,919</b>	<b>2,056,475</b>	<b>(326,148)</b>	<b>1,730,327</b>
<b>Group : [9.5000]</b>	<b>Other Financing Sources / Uses</b>						
<b>Subgroup : [5.5900]</b>	<b>Other Financing Sources / Uses</b>						
1205.5210	Transfer Out	151,406	0	0	0	0	0
1210.5210	Transfer Out	7,943	0	0	0	0	0
1220.5210	Transfer Out	1,294	0	0	0	0	0
5390.5200	Transfer In	(160,643)	0	0	0	0	0
MI	Misc. Income	(782,100)	0	0	0	0	0
<b>Subtotal [5.5900]</b>	<b>Other Financing Sources / Uses</b>	<b>(782,100)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total [9.5000]</b>	<b>Other Financing Sources / Uses</b>	<b>(782,100)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>NET (INCOME) LOSS</b>	<b>216,189</b>	<b>6,733,491</b>	<b>12,818</b>	<b>6,746,309</b>	<b>(8,166,486)</b>	<b>(1,420,177)</b>
	<b>Sum of Account Groups</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Client: **6150 - Vista at Entrada School of Performing Arts & Technology**  
Engagement: **2022 Audit**  
Period Ending: **6/30/2022**  
Trial Balance: **FundTB**  
Workpaper: **AJE - Adjusting Journal Entries**  
Fund Level: **All**  
Index: **All**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries</b>				
<b>Adjusting Journal Entries JE # 2</b>				
Lease Entry				
3010.53.831	Lease Interest		1,523.00	
3010.53.841	Lease Principal		4,572.00	
5619.53.831	Lease Interest		17,164.00	
5619.53.841	Lease Principal		26,660.00	
3010.10.610	Supplies--Copier & Printers			6,095.00
5619.45.720	Buildings			43,824.00
<b>Total</b>			<b>49,919.00</b>	<b>49,919.00</b>
<b>Adjusting Journal Entries JE # 6</b>				
Entry to adjust program accounting				
3010.10.131	Wages--Teachers		6.00	
5805.3405	Income--K-3 Reading Achievement		58,418.00	
7215.10.641	Curriculum & Materials		9,440.00	
8133	State		37,238.00	
8134	Federal		153,996.00	
3010.10.641	Curriculum & Materials			9,440.00
5420.10.131	Wages--Teachers			6.00
5805.3305	Early Literacy Program			58,418.00
8130	Receivables			37,238.00
8130	Receivables			153,996.00
<b>Total</b>			<b>259,098.00</b>	<b>259,098.00</b>
<b>Adjusting Journal Entries JE # 7</b>				
Entry to adjust uncleard reconciliation items				
8111	Zions Bank Checking		19,718.00	
8111.1	Zions Bank Flexible Spending			19,718.00
<b>Total</b>			<b>19,718.00</b>	<b>19,718.00</b>
<b>Adjusting Journal Entries JE # 8</b>				
Entry to adjust the payroll accrual				
3010.10.131	Wages--Teachers		11,329.00	
9540	Accrued Salaries & Benefits			11,329.00
<b>Total</b>			<b>11,329.00</b>	<b>11,329.00</b>
<b>Adjusting Journal Entries JE # 9</b>				
Entry to reconcile investment accounts				
1510.1510	Income--Interest on Investments		1,489.00	
8115.7	USBank Expense Fund 2012		514.00	
8116.1	USBank Debt Servie Account 2020		994.00	
8116.2	USBank Debt Service Reserve 20			994.00
8116.3	USBank Project Fund 2020 (A)(B)			3.00
8116.4	USBank Expense Fund 2020 (A)(B)			2,000.00
<b>Total</b>			<b>2,997.00</b>	<b>2,997.00</b>
<b>Adjusting Journal Entries JE # 12</b>				
Fund Balance Entry				
32000	Unrestricted Net Assets		18,456,530.00	
9860	Nonspendable			10,143.00
9870	Restricted for Debt Servcie			18,070,625.00
9872	Restricted for Nutrition			375,762.00
<b>Total</b>			<b>18,456,530.00</b>	<b>18,456,530.00</b>
<b>Total Adjusting Journal Entries</b>			<b>18,799,591.00</b>	<b>18,799,591.00</b>
<b>Total All Journal Entries</b>			<b>18,799,591.00</b>	<b>18,799,591.00</b>

Client: **6150 - Vista at Entrada School of Performing Arts & Technology**  
Engagement: **2022 Audit**  
Period Ending: **6/30/2022**  
Trial Balance: **FundTB**  
Workpaper: **RJE - Reclassifying Journal Entries**  
Fund Level: **All**  
Index: **All**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries</b>				
<b>Reclassifying Journal Entries JE # 1</b>				
Beginning Balance Entry				
32000	Unrestricted Net Assets		29,336,661.00	
8196	2012 Bond Discount		133,100.00	
8205	Land		955,939.00	
8210	Building		11,195,790.00	
8220	Building Improvements		1,191,494.00	
8230	Computer Equipment		454,510.00	
8240	Other Equipment		715,387.00	
8250	Furniture & Fixtures		123,718.00	
8251	CIP		4,383,292.00	
8260	Auto		12,000.00	
8291	Accumulated Amortization		6,618.00	
8290	Accumulated Depreciation			4,337,674.00
9564	2012 Bonds Payable			11,915,000.00
9565	2020 Bonds Payable			28,785,000.00
9566	Bond Fee Payable			1,053,880.00
9590	Accrued Interest			557,462.00
9611	Bond Premium			1,656,938.00
9631	Obligations Under Capital Lease			202,555.00
<b>Total</b>			<b>48,508,509.00</b>	<b>48,508,509.00</b>
<b>Reclassifying Journal Entries JE # 3</b>				
Lease G.W. Entry				
8290	Accumulated Depreciation		26,356.00	
8320	Lease Buildings		342,634.00	
8330	Lease Equipment		32,028.00	
9631	Obligations Under Capital Lease		26,660.00	
9631	Obligations Under Capital Lease		4,572.00	
3010.53.841	Lease Principal			4,572.00
5619.53.841	Lease Principal			26,660.00
8210	Building			342,634.00
8349	Lease Equipment Accumulated Depreciation			26,356.00
9631	Obligations Under Capital Lease			32,028.00
<b>Total</b>			<b>432,250.00</b>	<b>432,250.00</b>
<b>Reclassifying Journal Entries JE # 4</b>				
Entry to Record Debt Activity				
8291	Accumulated Amortization		43,591.00	
9564	2012 Bonds Payable		245,000.00	
9590	Accrued Interest		6,325.00	
3010.51.831	Interest Expense Building			43,591.00
3010.51.831	Interest Expense Building			6,325.00
3010.51.840	Principal Payments Equipment			245,000.00
<b>Total</b>			<b>294,916.00</b>	<b>294,916.00</b>
<b>Reclassifying Journal Entries JE # 5</b>				
Entry to record current year additions to CIP				
8251	CIP		8,239,366.00	
3010.45.755	New Phase 3 Building Expan			7,358,119.00
5619.45.755	New Phase 3 Building Expan			881,247.00
<b>Total</b>			<b>8,239,366.00</b>	<b>8,239,366.00</b>
<b>Reclassifying Journal Entries JE # 10</b>				
Restricted Cash				
8199	Restricted Cash		88,281.00	
8199.99	Restricted Cash Offset			88,281.00
<b>Total</b>			<b>88,281.00</b>	<b>88,281.00</b>
<b>Reclassifying Journal Entries JE # 11</b>				
Entry to record capital asset activity				
3010.10.790	Depreciation		417,795.00	
3010.24.790	Depreciation		24,576.00	
3010.26.790	Depreciation		14,746.00	
3010.27.790	Depreciation		4,915.00	
3010.31.790	Depreciation		29,491.00	
8220	Building Improvements		92,495.00	
8290	Accumulated Depreciation		68,564.00	
5619.10.734	Equipment--Technology			92,495.00
8230	Computer Equipment			1,898.00
8240	Other Equipment			65,663.00

8250	Furniture & Fixtures		1,003.00
8290	Accumulated Depreciation		432,615.00
8349	Lease Equipment Accumulated Depreciation		58,908.00
<b>Total</b>		<b>652,582.00</b>	<b>652,582.00</b>
<b>Reclassifying Journal Entries JE # 13</b>			
Net Position Entry			
9860	Nonspendable	10,143.00	
9870	Restricted for Debt Service	18,070,625.00	
DesignationCap	Designation for Capital Assets	2,548,413.00	
32000	Unrestricted Net Assets		20,629,181.00
<b>Total</b>		<b>20,629,181.00</b>	<b>20,629,181.00</b>
<b>Total Reclassifying Journal Entries</b>		<b>78,845,085.00</b>	<b>78,845,085.00</b>
<b>Total All Journal Entries</b>		<b>78,845,085.00</b>	<b>78,845,085.00</b>



October 21, 2022

Squire & Company, PC  
1329 South 800 East  
Orem, Utah 84097

This representation letter is provided in connection with your audit of the financial statements of the governmental activities and the general fund of Vista at Entrada School of Performing Arts & Technology (the School) as of and for the year ended June 30, 2022, and the related notes to the basic financial statements, for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position of the governmental activities and the general fund, the respective changes in financial position and the respective budgetary comparison for the general fund of the School in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of October 21, 2022:

### **Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 31, 2022, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP. As part of the audit, you assisted with the preparation of our financial statements and the related notes and schedule of expenditures of federal awards. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have made all management decisions and performed all management functions relating to the financial statements and the related notes and schedule of expenditures of federal awards. We have reviewed, approved, and accepted responsibility for those financial statements and the related notes prior to their issuance.
2. We have reviewed, approved, and taken responsibility for adjusting, reclassifying, eliminating, and converting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.

6. We have a process to track the status of audit findings and recommendations.
7. We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
8. We have provided views on your reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
9. With regards to nonattest services performed by you, we acknowledge our responsibility to:
  - a. Assume all management responsibilities;
  - b. Designate an individual who possesses suitable skill, knowledge, or experience to oversee the services;
  - c. Evaluate the adequacy and results of the services performed; and
  - d. Accept responsibility for the results of the services.
10. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
11. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
12. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
13. The effects of uncorrected misstatements summarized and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the financial statements as a whole.
14. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
15. All funds and activities are properly classified.
16. All funds that meet the quantitative criteria in U.S. GAAP for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
17. All components of net position and classifications of fund balance are properly reported and, if applicable, approved.
18. Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
19. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
20. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
21. All interfund and intra-entity transactions and balances have been properly classified and reported.
22. Special items and extraordinary items have been properly classified and reported.
23. Deposit and investment risks have been properly and fully disclosed.

24. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
25. All required supplementary information is measured and presented within the prescribed guidelines.
26. Regarding investments and other instruments reported at fair value:
  - a. The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.
  - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
  - c. The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
  - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
27. With respect to the required supplementary information (RSI) accompanying the financial statements:
  - a. We acknowledge our responsibility for the presentation of the RSI in accordance with the Governmental Accounting Standards Board.
  - b. We believe the RSI, including its form and content, is measured and fairly presented in accordance with prescribed guidelines.
  - c. The methods of measurement or presentation have not changed from those used in the prior period.
  - d. We believe the significant assumptions or interpretations underlying the measurement or presentation of the RSI, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.

### **Information Provided**

28. We have provided you with:
  - a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, minutes of the meetings of the Board of Trustees or summaries of actions of recent meetings for which minutes have not yet been prepared, communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices, and other matters;
  - b. Additional information that you have requested from us for the purpose of the audit; and
  - c. Unrestricted access to persons within the School from whom you determined it necessary to obtain audit evidence.
29. All transactions have been recorded in the accounting records and are reflected in the financial statements.
30. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
31. We have provided to you our analysis of the School's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.
32. We have no knowledge of any fraud or suspected fraud that affects the School and involves:

- a. Management;
  - b. Employees who have significant roles in internal control; or
  - c. Others where the fraud could have a material effect on the financial statements.
33. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the School's financial statements communicated by employees, former employees, vendors, regulators, or others.
34. We have identified and disclosed to you all known instances that have occurred or are likely to have occurred of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
35. We have identified and disclosed to you all information that we are aware of regarding instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
36. We have disclosed to you all known litigation, claims, and assessments whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation, claims, or assessments.
37. We have disclosed to you the identity of the School's related parties and all the related party relationships and transactions of which we are aware.
38. We have disclosed to you all communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
39. The School has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
40. We have disclosed to you all guarantees, whether written or oral, under which the School is contingently liable.
41. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with U.S. GAAP. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
42. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
43. There are no:
- a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with U.S. GAAP.
  - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by U.S. GAAP.
44. The School has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.

45. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

### **State Compliance Audit**

46. With respect to state compliance requirements:

- a. We are responsible for understanding and complying with and have complied with state compliance requirements.
- b. We are responsible for establishing and maintaining controls that provide reasonable assurance that we are administering our state compliance requirements in accordance with Office of the Utah State Auditor requirements and state grantor agency guidelines.
- c. We have identified and disclosed to you all of our activities subject to state compliance requirements.
- d. We have made available to you all contracts and agreements, including amendments, if any, and any other correspondence relevant to activities subject to state compliance requirements.
- e. We have disclosed to you all known noncompliance with state compliance requirements.
- f. We believe the School has complied with state compliance requirements (except for noncompliance we have disclosed to you).
- g. We have made available to you all documentation related to state compliance requirements, including information related to state program financial reports and claims for reimbursements.
- h. We have provided to you our interpretations of any compliance requirements that have varying interpretations.
- i. Claims for reimbursements are supported by the books and records from which the basic financial statements have been prepared (and are prepared on a basis consistent with state grantor agency guidelines).
- j. We have properly classified amounts claimed or used for matching in accordance with state grantor agency guidelines.
- k. We have charged costs to programs in accordance with applicable cost principles.
- l. We have disclosed to you any communications from the Office of the Utah State Auditor, state grantor agencies, and pass-through entities concerning possible noncompliance with state compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of our report.
- m. We have disclosed to you the findings received and related corrective actions taken from previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- n. We have disclosed to you all known noncompliance with state compliance requirements after the period covered by your report on state compliance.
- o. We are responsible for taking corrective action on audit findings of the compliance audit.

## Federal Compliance Audit

47. With respect to federal award programs:

- a. We are responsible for understanding and complying with, and have complied with, the requirements of Title 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (the Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards, or we acknowledge our responsibility for presenting the schedule of expenditures of federal awards (the SEFA) in accordance with the requirements of the Uniform Guidance and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
- b. When the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
- c. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and included in the SEFA made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- d. We are responsible for understanding and complying with, and have complied with, the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.
- e. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance requirements applicable to federal programs that provides reasonable assurance that we are managing our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- f. We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- g. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- h. We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the OMB Compliance Supplement, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the requirements of federal awards.
- i. We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.

- j. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- k. Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance.
- l. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- m. We have made available to you all documentation related to compliance with the direct material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- n. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- o. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- p. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies in internal control over compliance (including material weaknesses in internal control over compliance), subsequent to the date as of which compliance was audited.
- q. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- r. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- s. We have charged costs to federal awards in accordance with applicable cost principles.
- t. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- u. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- v. We are responsible for preparing and implementing a corrective action plan for each audit finding.

Signature:   
Chris Barnum, Director

Signature:   
Troy Bradshaw, Business Manager