

Vista School Board Meeting

December 14, 2023 Agenda

Location: 585 East Center, Ivins, UT 84738

Webex Link: <https://www.vistautah.com/board/board-meeting-live-stream/>

Board members present:

Others present:

CALL TO ORDER: Welcome and Introductions - Michelle Walter

APPROVAL OF MINUTES October 26, 2023

PUBLIC COMMENTS

BOARD CALENDAR

Next Board Meeting - January 25th @ 6 pm, training at 5:30

REPORTS

Director's Report - Justin Blasko

100 Day Plan

Enrollment and Lottery Update

Academic Progress

Faculty/Staff Changes

Upcoming and Past Events

Financial Report - Troy Bradshaw

Committee Reports (Finance, Audit, Governance)

DISCUSSION/ACTION ITEMS

Board Retreat

Website Proposals

COMMENTS FROM THE ADMINISTRATION TEAM

CLOSED SESSION Closed session for reasons stated in Utah Code 54-4-204.

**December 2023 Board Meeting
Enrollment Report**

2023-24 School Year				
	Enrolled January 2023	2023-24 Target	Enrollment December 2023	Waitlist December 2023
Kindergarten	85	100	92	0
1st Grade	102	104	104	1
2nd Grade	106	108	101	0
3rd Grade	110	112	113	11
4th Grade	116	116	117	13
5th Grade	122	120	116	14
6th Grade	148	145	140	2
7th Grade	129	145	134	1
8th Grade	114	128	123	0
9th Grade	82	90	70	0
Total	1114	1168	1110	42



Frogtummy Contract

BRAND. WEBSITE. CMS.

Summary of Charges

FROGTUMMY PACKAGE	ONE-TIME INSTALLATION	MONTHLY	ANNUAL
One Sheet Brand Guide + Website Design / Coding	\$4,500	-	-
Logo	\$1,500	-	-
Photo Shoot - 2 hours on-site	\$700	-	-
Transfer content from old website to new website - 30 hours @ \$65/hour	\$1,950	-	-
Bragging-rights First Menu Item + Content on Home Page	\$1,500	-	-
Frogtummy Lottery - Enrollment Tier 1,000-1,499 for 2023-2024 SY	\$1,000	-	\$4,750
eCommerce	\$500	\$50	-
Content Management System (CMS) + Hosting + SSL	-	\$350	-
Language Translation	-	\$10	-
TOTAL	\$11,650	\$460	\$4,750



Payment Terms

- INITIAL payment of 50% is required prior to work commencement - \$5,825
- FINAL payment must be made in full prior to website going live on the CLIENT server - \$5,825
- Monthly Fees
 - o CMS: \$350 / month
 - o Carpool: \$50 / month
 - o eCommerce: \$50 / month
 - o Language Translation: \$10 / month
- Annual Fee
 - o Lottery: \$4,750 / year

LOTTERY ENROLLMENT TIERS	ANNUAL FEE
0-374	\$1,500
350-649	\$3,000
650-999	\$4,000
1,000-1,499	\$4,750
1,500-2,500	\$5,500

• Welcome

Online Presence Proposal

Find your Website Zen



Vista School

November 27th, 2023

Letter of Engagement

About Us

Our Solution

Timeline

Morweb CMS & Modules

Hosting & Support

Client Case Studies

Pricing

Letter of Engagement



Dear Troy Bradshaw,

Thank you for considering Morweb as your partner in the quest to elevate Vista School's online presence. Based on our recent discussions, we understand that you are in the market for a comprehensive website overhaul coupled with an intuitive content management system. Your aim is to not only address the current challenges your website faces—such as outdated design, difficult to update and cumbersome navigation, etc. but also to partner with a team that deeply understands the unique requirements of nonprofits. Your present website's challenges indicate the need for a robust, tailored solution that goes far beyond merely checking the boxes of standard web design. This is where Morweb's specialized expertise in serving nonprofits can make a transformative impact.

Founded initially as an advertising agency in 2004, Morweb pivoted its focus in 2014 to work exclusively with the nonprofit and education sector. Our aim is simple: empower organizations to succeed through robust and intuitive website solutions. Having completed over 1,800 projects for similar schools like Bright Star Schools, Alverno College, Khan Lab School and others, we are confident in our ability to bring unparalleled expertise to your project. Our multidisciplinary team of experts is passionate about design, technology, innovation, and crafting optimal user experiences, all aimed at propelling nonprofits like Vista School to new heights of success. Morweb is much more than a website. It's a comprehensive offering that includes strategy-driven web design, easy-to-use CMS, mobile responsive development, technical SEO, web accessibility standards, reliable hosting with built-in security, and, last but not least, friendly live support, all under one company.

What sets us apart is our focus on user empowerment. Our platform is specifically engineered to empower those without a technical background, enabling you to seamlessly update any part of your website within minutes—no developer required. Additionally, our dedicated Morweb specialists are on hand for timely, unlimited live support to swiftly address any of your questions. All technical aspects, from hosting to security and maintenance are handled in the background so you can focus on your updating your website without concerns.

Upon a comprehensive review of your current website, it's clear that Morweb is exceptionally suited to meet the needs of Vista School. We are confident in our ability to deliver a website that is not only visually stunning but also functional, secure, and incredibly user-friendly, empowering your team to update it effortlessly. We are excited about the possibility of working together and are committed to helping Vista School amplify its brand and vision online.

P.S. We would be delighted to discuss this proposal in further detail. Please feel free to reach out at your earliest convenience.

Murad Bushnaq, CEO



A handwritten signature in black ink, appearing to read "Murad Bushnaq", is written over a light gray rectangular background.

403-263-1666 | murad@morweb.org

Much More Than a Website – A Partner



Since our inception, our unwavering focus has been to empower nonprofits to achieve their fullest potential. Our platform isn't just about offering a state-of-the-art software solution. It's about understanding the nuanced challenges nonprofit face, providing strategic yet tailored tools to address them, and supporting organizations every step of the way. We pride ourselves on fostering relationships built on mutual passion, commitment, and an unyielding drive to enact meaningful change. With Morweb, you're not just getting a service provider; you're gaining a passionate partner genuinely invested in your mission, sharing your aspirations, and devoted to your success today and tomorrow. Welcome to Morweb, where your cause becomes our mission.

“ We pride ourselves on fostering relationships built on mutual passion, commitment, and an unyielding drive to enact meaningful change ”

– Murad Bushnaq,
CEO & Creative Director

 [/muradbushnaq](#)



5 Fun Facts About Morweb

1. Our journey began in a cozy 125 sq/ft basement office, a stone's throw from where our current 4,000 sq/ft office now stands.
2. Our team boasts 28 dedicated full-timers, 12 of whom have been with the Morweb family for over 10 years.
3. At the Calgary Stampede each summer, we partake in the unique tradition of drinking beer from a cowboy hat.
4. Cali, our golden retriever, serves as our chief joy officer.
5. Prior to establishing Morweb in 2014, we were successful full-service marketing agency for 10 years.

A Website That Truly Reflects Your Mission



When people visit a website that truly reflects your mission, they feel a deeper connection. This connection often ignites their willingness to invest time, energy, and support. Having thoroughly examined your existing website, we are confident that Morweb is primed to spearhead this transformation and elevate Vista School to reach new heights of success.

Research & Discovery: The Roadmap to Your Unique Brand Story

For a organization like Vista School, a website serves as a digital beacon of its values and mission, while effectively supporting homeowners. To achieve this, we propose a meticulous Discovery process tailored to Vista School's unique needs and aspirations. Our approach begins with gaining a deep understanding through a discovery meeting. The discovery phase will include competitive analysis that offers us a perspective on industry standards, while a content audits and analytics reviews offer insights into the current site's strengths and areas for improvement. With user journey mapping, we create a blueprint of the prospective audiences digital experience, from initial discovery to completing an action. The insights gathered become the cornerstone of the content strategy document, which is then refined based on stakeholder feedback. Our commitment is to ensure that Vista School's website becomes an authentic representation of your vision, supported by modern digital best practices.

Designing with Purpose: Custom Web Design

At Morweb, we believe the heart of a memorable website lies in its ability to blend brand identity with a captivating user experience. Drawing from the invaluable insights during our discovery and site architecture phase, our creative team will craft two distinguished, user-centric web design mockups for your review. We'll provide various mockup designs of key pages such as the homepage, about us, get involved, and others. These designs will not only echo Vista School's essence through images, balanced use of typography, custom icons, and strategic call-to-actions but also weave in diverse media content while providing an intuitive navigation.

The mockups will take you through a click-by-click user journey of select target audiences. You'll be able to envision precisely how target audiences might navigate and interact with your website. The different design approaches allow you to compare and appreciate the strengths and nuances of each design while also immersing yourself in the user's journey.

Our mockups are provided for both desktop and mobile devices, ensuring that users receive a consistent, engaging experience regardless of their device of choice. As always, we utilize top-tier user experience principles and responsive design techniques.

Your feedback is the beacon guiding our creative journey. We'll collaborate, refine, and evolve these designs, ensuring each iteration moves closer to that perfect digital representation of your vision. Only once you're 100% satisfied with the final design, will we transition into the development phase.



Responsive Web Development: Speed, Scale, and Clarity for All Screens

The responsive web development process we implement prioritizes mobile-first design principles, ensuring that your site performs with speed and clarity on the vast array of devices used today. In the development stage, we concentrate on coding your site to load quickly and display sharply across various screen resolutions for desktops, tablets, and smartphones. This approach isn't just about aesthetics; it's about crafting an experience that retains the user's attention and reduces the likelihood of frustration due to loading delays or distorted visuals.

To achieve this, we adopt a fluid grid layout where all the elements of your website – from the navigation menu to images and text content – are designed to adjust their size and resolution based on the viewing environment. This means text remains legible without requiring users to pinch and zoom, images stay within their containing elements without causing overflow, and interactive elements like buttons remain tap-friendly for fingers on smaller screens. Plus, Morweb simplifies website updates by automatically adjusting your content to look consistent and crisp across all devices, saving you the hassle of creating different versions for desktop and mobile devices.

Content Migration & Re-imagination

The approach in content migration is to not regurgitate your existing content but to re-imagine it. Our designers will spend additional time on each page to make the content as visual as possible, ensuring that it communicates effectively to your audience. To achieve this, we'll supplement the content with additional images, icons, call-to-actions, and other visual elements, presenting the content in different ways to drive action and funnel the user to complete the desired outcome. **We'll re-imagine up to 60 pages part of the migration phase. You'll be able to add unlimited pages with Morweb.**

When applicable, we'll use our sophisticated migration tool to transfer of all your critical digital assets like media files, blog posts, and documents—from your existing website to the Morweb platform. To complement this, our expert Database Analyst will meticulously refine, consolidate, and enhance your data to align perfectly with the newly designed site structure. Lastly, our team will also provide recommendations on content length, keyword density, and other best practices to optimize each page for an optimal user experience and search engine rankings.

Robust & Editable Mega Menu

This robust menu will be the soul of your new website and will provide an interactive user experience. The custom “visual menu” will include page links, icons and images to best guide users to sections that are of interest. As you scroll down, the menu will minimize remaining on top of the content; this is called “sticky menu.” Making it easy to get around even on longer pages. You'll have the flexibility to quickly update all menu items, call-to-actions, images and more with Morweb live-editor without any coding.

Style Guide: Simplified and Consistent Branding

We'll develop a brand style-guide based on your organization's brand playbook. The brand style-guide will list the various reusable elements for you and other content editors to use with Morweb's Live-Editor. As content is added, Morweb will automatically apply the brand style-guide, ensuring that the proper fonts, colors, and spacing are consistently applied to your site. This approach ensures that your website maintains a consistent look and feel, enhancing your brand's recognition and credibility.



3rd Party Integration & Resource Pages

Morweb offers seamless integration with external systems, including third-party services. This is achieved through simple embed and link-out options, allowing for compatibility with tools like Google Calendars, email platforms, and online admissions forms, among others. We'll create dedicated pages designed for staff, parents, and students. These page will showcase frequently used integrations in a visually appealing layout, enhancing the overall user experience. Utilizing the Morweb Live-editor, you'll have the freedom to edit and add additional integration, quickly.

Web Accessibility Compliance & Tool

Once your website content is fully migrated, we'll utilize 3rd party tools to audit your site for accessibility compliance. We'll optimize and remediate any issues to ensure your site is **WCAG 2.1 Level A compliant**. Furthermore, Morweb has accessibility options built right in, such as ALT tags, descriptions, custom URLs and more throughout our platform.

Morweb has crafted our own accessibility tool that lets users adjust font size, change color schemes, emphasize links, and more, ensuring a user-friendly experience for individuals with disabilities.

Social Media Integration

We recommend a "Connect With Us" section on your homepage which would include a social media feed (Facebook, Instagram or Twitter), newsletter signup form and social icons for users to easily like/follow. Users will see the engagement of the social media feed which will increase followers and provide immediate credibility to your brand

Technical Optimization for Search Engines

Morweb websites are optimized for search engines to effectively index the pages and content. Morweb comes with SEO tools built to help your website rank higher on search engines. SEO features include:

- Setup of website property in Google Search Console to track various analytics for optimal user experience, as recommended by Google.
- Setup of Google Analytics and Google Tag Manager for deeper insights on traffic, user experience and conversions.
- Morweb auto-generates XML sitemap and submits it to Google's Search Console.
- Morweb auto-generates robots.txt.
- Morweb will add 301 redirects for pages and posts which will to prevent broken search engine links.
- Transfer of any existing SEO meta title and description to pages and posts.
- Page speed optimization of your entire website.
- Setup of Content Delivery Network (CDN) for faster load times and content caching.
- Installation and setup of SSL certificate.
- Proper use or HTML Markup such as H-tags, Alt-tags and more.
- Simple URL structure that search engines like which do not include special characters.



Post-Launch Digital Strategy and Feedback Sessions

Our commitment to your digital success is ongoing. That's why we're including **strategy meetings on the first month, third month and every six months thereafter** as a cornerstone of our partnership today and into the future. These sessions are designed to consistently enhance and finetune your website, always keeping the predefined objectives in focus. Here's what you can expect:

- **Detailed Analytics Report:** We'll consolidate and present key data from premier analytics platforms, including Google Analytics and Hotjar. By diving into this data, we'll gain invaluable insights into user behavior, enabling us to pinpoint areas of the website that can benefit from optimization, thereby boosting engagement and driving more traffic.
- **SEO Performance Review:** We'll guide you through a comprehensive report, sourced from industry-leading tools like Google Search Console and MOZ. These insights will spotlight both technical aspects needing attention and potential optimizations to enhance page rankings. Moreover, we'll decipher which keywords are effectively channeling traffic your way. Our regular assessments ensure that our tactics remain agile, positioning you consistently at the zenith of search outcomes.
- **Feedback Loop:** Your team's feedback is invaluable. We'll allocate time to address any questions, concerns, or insights your staff might have. This open dialogue ensures the website remains a true reflection of your brand and its evolving needs.

With on-going strategy meetings post launch, we aim to ensure that Vista School's website redesign is successful in driving consistent growth, optimal user experience and adapts to the ever-changing digital landscape.



Our Approach is to be Proactive. Not Reactive.

Over the years, we've refined our process through thousands of website projects for organizations just like yours. Our tailored project timeline not only establishes clear expectations but also details tangible deliverables at each phase. This approach guarantees transparency and mutual alignment from the initial kick-off meeting all the way to launch day.

Phase 1: Research & Discovery (0.5 month)

- Project Coordinator & Creative Director will be assigned to your project.
- Kick-off meeting to discuss project timeline and scope.
- Request for assets and access to Vista School's existing analytics, website, etc.
- Discovery session, content strategy outline, and stakeholder interviews.
- Competitive Analysis, Analytics Review, and User Journey Mapping.
- Meeting to review and finalize the content strategy document with all findings.
- Revisions to the content strategy document (additional revisions as needed).
- Provide the finalized content strategy document.

Phase 2: Site Architecture & Navigation (0.5 month)

- Create site architecture of Vista School's current website.
- Meeting to review the recommended site architecture with a navigation mockup.
- Revisions to site architecture (additional revisions as needed).
- Provide finalized site architecture and navigation mockup.
- Meeting with Vista School to discuss the content audit & migration document.

Phase 3: Custom Web Design (1 month)

- Create two unique design mockups for both desktop and mobile.
- Create internal page mockups for various content layouts.
- Meeting with the Vista School to review design mockups.
- Revisions to selected mockups (additional revisions as needed).
- Create brand-style guide on selected mockup.
- Provide finalized, polished mockups that are ready for development.

Phase 4: Development & Morweb (1 month)

- Developers meeting to review mockups, user experience, and module customization.
- Development of mobile-responsive page templates as per mockups.
- Setup of development URL: Vista School.morwebcms.com.
- Development of reusable subtemplates for Morweb's Live-Editor.
- Setup and testing of all templates in Morweb.
- Creation of key pages, addition of initial content, media, navigation, and animations for testing.
- Meeting with Vista School to review the "first look" at a functional website.
- Revisions provided by Client Name on the "first look" (additional revisions as needed).
- Setup and customization of Morweb Modules (Blog, Events, etc.).
- Final quality assurance and optimizations before full content migration.

Phase 5: Content Migration (1.5 months)

- Meeting with Vista School to review the content strategy & migration document.
- Migrate content as outlined in the content migration document.
- Migration of database content like blogs, media, and SEO metadata.
- Conduct a page-by-page migration, enhancing content visually as required.
- Review content migration on a section-by-section basis to ensure accuracy.
- Allowance for up to five additional rounds of revisions.
- Execute an accessibility audit and implement necessary optimizations.
- Apply page redirects to URLs that have changed during the migration phase.
- SEO Review: Ensure that all meta descriptions, tags, and title tags are correctly migrated and optimized.
- Loading speed check of different pages, especially those heavy with media.
- Morweb to conduct a 20-point pre-launch quality control check.

Phase 6: Training & Website Launch (0.5 month)

- Set up 3rd party analytics systems, including Google Analytics, Hotjar, MOZ, and Google Search Console.
- Provide one-on-one training sessions for Vista School staff.
- Prepare the live environment and transition from the testing phase.
- Execute server, CDN, and DNS setups.
- Officially launch the website.

Flexible. Powerful. Simple. Built to be Exceptional.



Morweb is a ridiculously easy nonprofit CMS platform to manage and grow a website with the right set of tools, support, and appealing web design for organizations to thrive online.

Intuitive Live-Editor

With Morweb's Live-Editor, editing content and adjusting page layouts has never been easier. Simply click and type or use the drag-and-drop functionality to edit page elements without any coding. Morweb offers multiple working modes, seamless drag-and-drop capabilities, instant page saves, drafts, and many other useful features. The Live-Editor not only allows you to keep your website content up-to-date but also gives you the flexibility to customize page layouts, ensuring your site always feels fresh.

Dashboard Integrated with Google Analytics 4

Gain immediate insights with Morweb's real-time integration of Google Analytics right on the dashboard. Compare essential data between timeframes for users, sessions, traffic sources, top-performing pages, user demographics, and device preferences. Morweb's at-a-glance analytics empowers you to make informed updates to your website and discover new engagement opportunities. While your full Google Analytics account remains accessible, Morweb eliminates the need for a separate login, streamlining your data-viewing experience.

Instant Mobile Responsive Updates

With Morweb, you don't need to manage a secondary mobile site. Any change that you make on Morweb, will automatically optimize to load quickly and look crisp across every screen size. Morweb also has a mobile preview toggle to see your website as it appears on various mobile or tablet devices.

Instant Image Resize, Optimization and Cropping

Morweb converts large images into web-friendly versions and resizes them to fit perfectly on your web page and mobile devices instantly. You can then zoom, drag the image to the focus you want and even crop. All done right on the web page using Live Edit.



Over 20+ Premium Widgets and Page Layouts

Morweb comes with dozens of handy widgets for you to customize your website pages with Live-Editor. Things like adding a FAQ accordion, content tabs, logo or image carousels, image galleries, streaming video banners, and many more cool widgets are at your fingertips. Just select the widget and drag and drop on onto a page. Next, add content, and you're done.

Page Manager

With Page Manager, you're able to edit and update content on any page on your website. You can copy, assign permissions, customize URLs, add meta information and make pages private on the fly. You can create an unlimited number of pages and duplicate page templates.

Page Grouping

Especially with large sites, you have a long list of pages that are hard to manage. With Morweb's page grouping feature you can drag-and-drop pages into each other to create groups and sub-groups. Once a group is created, click to expand and display all the pages under that group. Furthermore, you can quickly filter pages by last modified, alphabetical, author and more.

Enterprise Level Permissions

Morweb's Enterprise Level Permissions can be applied to a group, individuals and even to single items within sections, for example giving user access to a particular page or blog. Permissions support least privilege model for access. You can also view the history of each users activities.

Media Manager

With Morweb's Media Manager, you can create unlimited folders and upload PDFs, videos, documents, and images to reuse throughout your website. Create public or private media folders and organize them the way you need them. You can assign user permissions on who can access specific folders with just one click.

Scalable Navigation

With Morweb's Menu Manager, you'll be able to add, edit, reorganize your primary, secondary and other navigation menus on your website quickly and easily without any coding. Any changes you make will take effect globally making sure that there are no broken links and the navigation remains consistent throughout your site.



Global & Targeted Search Functions

Morweb has a powerful search tool that will search for anything on your website including pages, posts, images, and PDF documents. Morweb can create custom searches that are both global and targeted to specific content or sections of the website. Furthermore, search results can be filtered by custom data fields that are relevant to your user's needs. Finally, search keywords performed on your website are saved in Morweb's dashboard analytics giving you insightful data on how users are interacting with your website.

Search Engine Optimization Tools

Morweb has built-in SEO tools that allow you to quickly add meta titles, meta descriptions, and custom URLs. Morweb instantly generates an XML sitemap of your entire site and keeps it up to date as you grow your website.

Web Accessibility Tools & Compliance

Morweb provides web accessibility tools built-in that simplify the process of adding titles and descriptions to media assets. Our Morweb templates are meticulously designed with adherence to WCAG compliance standards, ensuring thorough testing for optimal page structure and accessibility features, making them ideal for users relying on screen readers and other accessibility tools.

Drafts and Real-Time Publishing

With Morweb, you can decide whether you want to publish your changes immediately or save them and publish at a later time. You can always preview your progress along the way or save it to complete at a later time. With draft pages, you can ensure that everything looks perfect before going live.

Powerful Development Technologies

The mechanics of your new site will be light, efficient and quick loading. We'll also develop your sites with scalability in mind and use technologies that will require little upkeep as technology advances.

Homepage Image Slider with Editable Text

The large homepage image slider can have a single image or multiple images that slide from one to the next. Each image slide will include a large title, description and a call-to-action button to entice users to engage with your website and drive traffic to important content of your choice. Best of all, images are automatically optimized for every screen resolution instantly. Easily edit and add image slides with Morweb's Live-Editor.



Video Streaming Banner with Editable Text

The home page will include a secondary video streaming banner template. The video banner will stream video footage with text overlay and a call-to-action button. You can also easily alternate from the Video banner to an image slider template with Morweb Live-Editor.

Feature Carousel for Blog Post, Events or News

The featured post carousel allows you to display recent or popular posts from anywhere on your website automatically. Simply create your latest blog posts, events or news and it will also update right on your homepage or other sections of your choice. The carousel will have appealing rollover effects, including post images, titles and buttons to entice visitors to engage further with your website.

Featured Testimonials Carousel

Quickly add testimonials that include text in large script font, image, and name and title of a person. Great for showcasing customer or employee testimonials. Testimonials will rotate using smooth animations from one to the next and are easily editable with Morweb's Live-Editor.

Image & Video Galleries

Create beautiful image and video galleries. Simply drag-and-drop multiple files at once to upload into a gallery template. Morweb will instantly create thumbnails of all your images. When the thumbnail is clicked, the image enlarges and is displayed in slideshow mode.

Alert Bar & Modal Windows

The alert bar allows you to post important-to-the-minute updates quickly to your homepage. Drag-and-drop the alert bar where you want it and add your message. For example, "Latest COVID Information." The user can X-out the alert message once they have read it. Further, you can also add modal windows to push promotions throughout the pages. The modal windows can include image, text and a call to action button which are easily editable.

Board and Team Pages

The board and team pages will use a unique template to display the profile's name, title, image and bio in a simple yet engaging layout. With Morweb, you can easily edit, add or shuffle the order of each profile using drag-and-drop editing.



Custom Icons

We'll create custom icons for your "Impact Numbers" or program services that will make it easier for visitors to understand your capabilities while providing a modern look to your website. Icons will be designed around your organization's branding to maintain consistency.

Partner Logo Carousel

Quickly add or replace partner logos by dragging and dropping them into the carousel. Morweb will instantly resize, optimize and keep consistent spacing of the logos for you. The logos will rotate with a smooth carousel effect.

Connect With Us

We'll design a "Connect With Us" section on your homepage, which would include a social media feed (Facebook, Instagram or Twitter), newsletter signup form, and social icons for users to like/follow easily. The Connect With Us section will increase followers, newsletter signups and brand awareness.

Smooth Page Animations

We'll develop page templates with silky smooth animations. Elements on the page will animate as you scroll down to provide a more engaging user experience on desktop and mobile devices. As you scroll or mouse over elements, they will have that extra level of slickness with appealing rollover effects. The animation will be applied to all templates on graphics, icons, images, paragraphs and more.

Social Media Integration

Visitors can effortlessly share pages, blog posts, events, or images with a single click. Morweb enables social sharing and integration of embedded social feeds from platforms like Facebook, Twitter, or Instagram. Users have the option to select specific images for sharing on each page and post, thanks to the integration of Open Graph (OG) tags. Additionally, it's possible to pre-set these OG tags on various pages and posts for enhanced control over shared content.

Editable and Eye-Catching CTAs

Morweb's button widget allows you to add and customize calls-to-action throughout your website by simply dragging and dropping them on your page. We'll include preset button styles with hover effects that are specific to your brand.



Blog Module

[Learn More](#)

Morweb's robust blog module has features to quickly add/edit and manage blog posts for articles, news, resources and more. Create rich media posts in minutes that are easily sharable on social media and rank better on search engines like Google—driving traffic and eyeballs to your organization. Features such as category and tag management, scheduled published dates, instant image optimization and cropping, video embedding, auto-saving, powerful blog search and more.

Event & Calendar Module

[Learn More](#)

Take your events to the next level with beautifully designed event pages custom designed to display your events in a simple yet engaging layout. With a streamlined registration process for attendees, social media integration and dedicated URLs, users will love coming back to engage with your events. Create and manage event pages by adding a title, date, images, text, and more. New event posts will automatically rotate on your homepage and added to the calendar. The calendar provides keyword search and filters so users can find specific type of events quickly.

Features include:

- Custom registration forms.
- Registration seat count limit per event.
- Add event details, featured images or video.
- Set events as FREE, or set a price.
- Quickly search events on the calendar by keyword or filter by event category.
- Customization of the calendar days, months and details.
- Confirmation emails of receipt are sent to the registrant(s) and CC to admin of site.
- Social media integration for quick sharing
- All registrations can be exported to CSV file.
- Dedicated page URL for each event for marketing purposes like SEO, social sharing and email marketing.

Client Example(s): <https://www.dwu.edu/events> and <https://pslegal.org/events>

Customized Google Calendar Example: <https://www.bishopfoley.org/Calendar>



Resource Library Module

[Learn More](#)

Build your influence by providing resources that educate your audience on your area of expertise. Efficiently organize a searchable online library of resources and bring value to your audience and brand. Create resource post with images and video or downloadable files. Morweb has a powerful search tool that provides advanced searching and category filters specific to your resources. Search by keyword, type of resource, categories, publish date, author and more. Lastly, resource posts are integrated with social media sharing and search engine optimization tools to help drive traffic to your site while you sleep.

Client Example(s): <https://crpusd.org/Family-Resources>

Private Pages Module (optional, not included in price. Add \$1,500 and \$50/month)

[Learn More](#)

Gate your pages for specific user groups. Morweb allows you to make any page(s) on your website password-protected, meaning the user will be asked to login or register to view the contents of the private area. The Private Pages Module gives you the freedom to create one or multiple private areas on your website for specific groups, like board members, volunteers, HR, staff, etc. Create User groups and set the credentials of each user who can have access. Then simply assign the user group to the private area of your choosing. Add, delete or modify user credentials as you need to, giving you ultimate control over who has access to each private area you create.

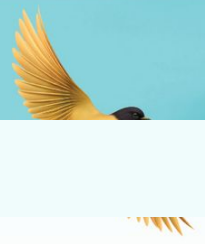
Fundraising Module (optional, not included in price. Add \$1,000 and \$20/month)

[Learn More](#)

Focused on providing the best user experience, Morweb's Fundraising Module allows you to create and manage engaging yet simple donation forms that are designed to convert users to donors quickly and seamlessly on every device. The Fundraising Module allows you to create and manage donation forms to quickly and effectively start accepting online donations. The module includes custom-designed donation pages incorporating your brand colors and fonts. You can further customize the messaging, images and layout of donation pages with Morweb's Live-Editor. Best of all, donation pages are seamlessly integrated on your website, unlike other systems that make users click away to a third-party platform. Features include:

- **Preset donation amounts and recurring payment.**
- **Ability for user to pay via credit card, ACH payment, Google Pay/Apple Pay.**
- **Editable form contact fields.**
- **Custom email receipts with your branding and content.**
- **Export CSV of all transactions and donor database.**
- **Ability for user to select one or multiple designations.**

Example(s): <https://khanlabschool.org/giving> and <https://mychyp.org/donate>



• Hosting, Maintenance & Support

Keeping Your Website Running Smoothly



Rest easy, knowing that while you focus on your content, we're working relentlessly in the backdrop. From security enhancements to periodic software updates, SSL certificates, and daily backups, we handle the technical intricacies to ensure your site runs smoothly.

Dedicated Cloud Hosting

Morweb partners with Digital Ocean as a data center provider. Digital Ocean provides cutting edge cloud infrastructure powered by an entirely redundant fast fibre network with around the clock hardware and network monitoring. Toronto data centre is available. Morweb's full-time system administrators manage the dedicated cloud servers by performing regular maintenance, security updates and anything to do with the Morweb platform.

Morweb offers 99.9% uptime as per our SLA: <https://morweb.org/service-level-agreement>

Read Morweb's Privacy Policy: <https://morweb.org/privacy-policy>

• Hosting

Keep
Running

Dedicated Cloud Web Hosting

Fast, secure & reliable tier
one cloud hosting

Daily Website Backups

Your entire website's data is
backed up on a remote server

Technical Support Included

Free support via live-chat, phone
or email

24/7 Emergency Support

Around the clock support and
monitoring for your peace of mind.



All Inclusive Hosting, Support & Maintenance

Ongoing Security Updates

We'll keep ahead of security
threats with ongoing updates

SSL Encryption Certificate

Your site will be encrypted and
your SSL renewed every year

Maintenance Free. Always.

Software, module and plugin
maintenance included

State-of-the-Art Hosting Infrastructure

Powered by an entirely
redundant fast fiber network



Training

Morweb provides completed one-on-one training on the entire Morweb platform, modules and integrations where applicable. The training is done via screen sharing on your website with your staff. We'll provide two training sessions that last about two hours each. Follow up training sessions will be scheduled as needed. We'll record the training sessions for your reference.

Documentation & Ongoing Support

During the one-on-one training that we provide, we'll list off the documentation that you'll need. We'll then provide either a direct link to documentation in our Support Center or create personalized documentation for your site. If you ever need any additional help, Morweb is here to help by providing phone, email and live chat support.

Support is INCLUDED in your monthly platform fee at no extra cost!

Ownership of Website & Data

With an open source CMS, the user controls the content and is free to come and go as they please. In the case of proprietary platforms, there is the belief that the design and content belong to the software company, making it difficult to take your website elsewhere. While most proprietary platforms are purposely designed to be difficult to leave, Morweb allows you to export your content at any time. Everything that we designed for your website is yours to keep. If you choose to move to another CMS or hosting provider, we'll export all of your files and give them to you free of charge.

So, if you are hesitant about going with Morweb because it is a proprietary CMS. Don't worry. There is always an out and we won't hold it against you if you decide to move to another platform. But, we have a sneaky feeling you won't want to leave once you have experienced our level of service.

Post-Launch Support and Services

For the majority of our clients, the fun doesn't stop after your website launches. Morweb is your go-to partner for any additional work that you may require such as website improvements, new feature requests, plugins, template design changes, etc. Morweb charges **\$145 per hour**. We'll provide you with a quote and turnaround time before starting the project.

We also do much more than just web. Morweb offers a variety of services that are 100% performed in-house by our senior team of professionals.

- **Graphic Design**
- **Inbound Marketing & Content Development**
- **Search Engine Optimization**
- **Web Application Development**
- **API Integration**
- **Copywriting**

A Showcase of Our Impactful Collaborations



Children's Attention Home

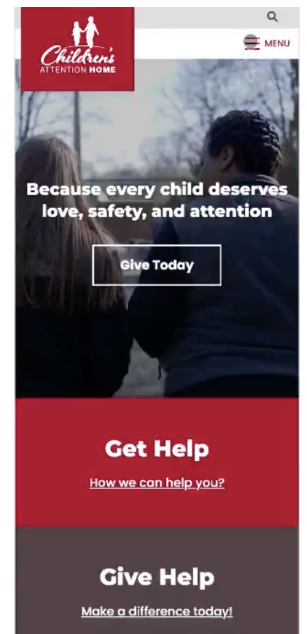
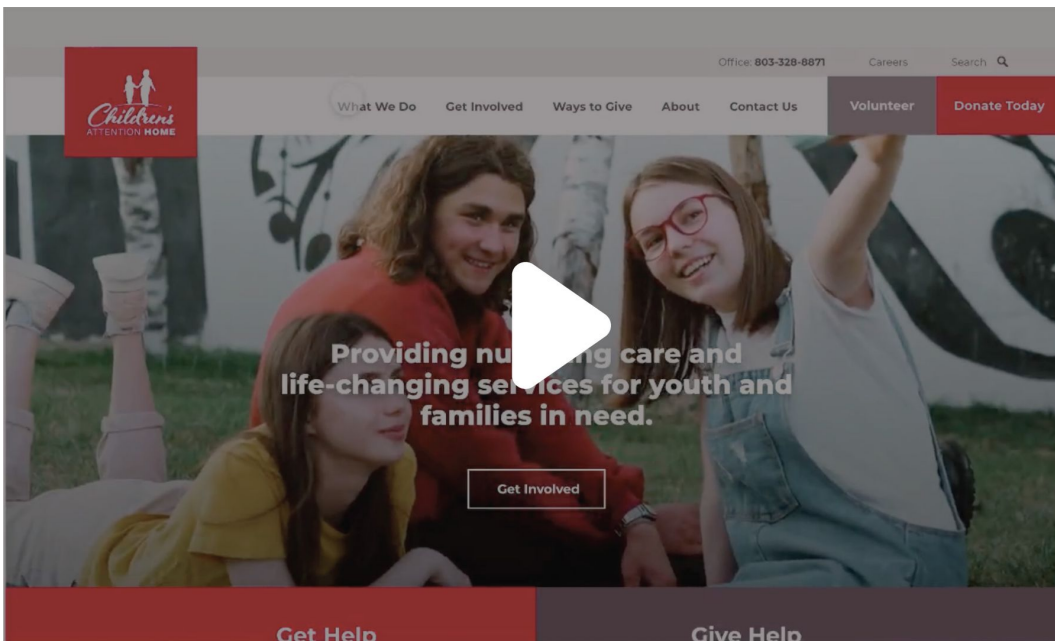
[View Case Study](#)

A Clean & Engaging Solution for Children's Attention Home

CAH faced a critical situation with an outdated and neglected WordPress site that had grown unstable, compounded by a lack of support from their previous local web designer. Morweb stepped in to craft an elegant and effective website that mirrored CAH's profound impact on local youth.

The new site was designed with a clear focus—to resonate with and engage young people, parents, donors, and volunteers, highlighting the reasons they should get involved. The website now offers a user-friendly interface that simplifies the processes for making donations, seeking assistance, and signing up to volunteer.

CAH's marketing team can now easily manage updates in-house with the Morweb platform, freeing them from the burdens of technical maintenance and plugin management.

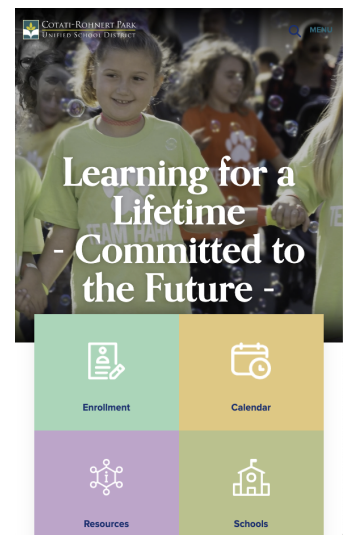
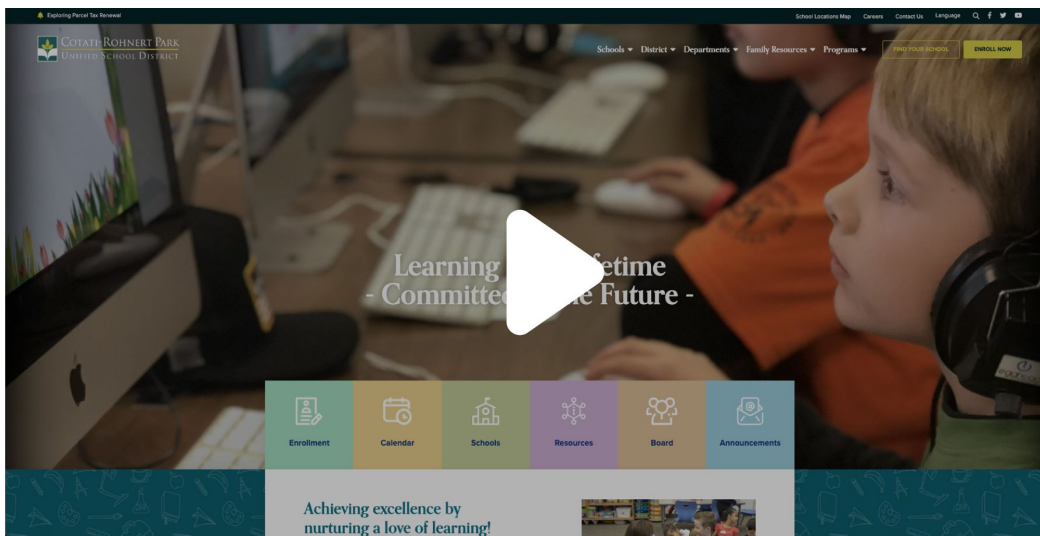




Cotati-Rohnert Park Unified School District

[View Case Study](#)

The CRPUSD school's website previously suffered from an outdated design, cluttered navigation, excessive content, and a CMS that was both technically problematic and limited in its editing features. Morweb introduced a modern design for all 12 schools and equipped the staff with a user-friendly platform, ensuring seamless updates to keep students and parents informed regularly.





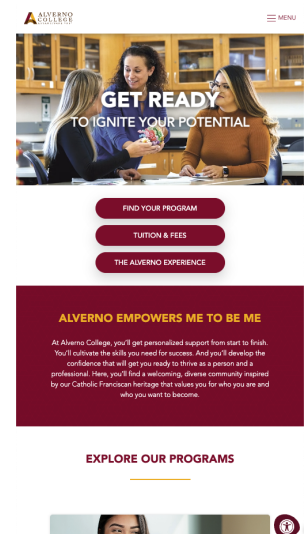
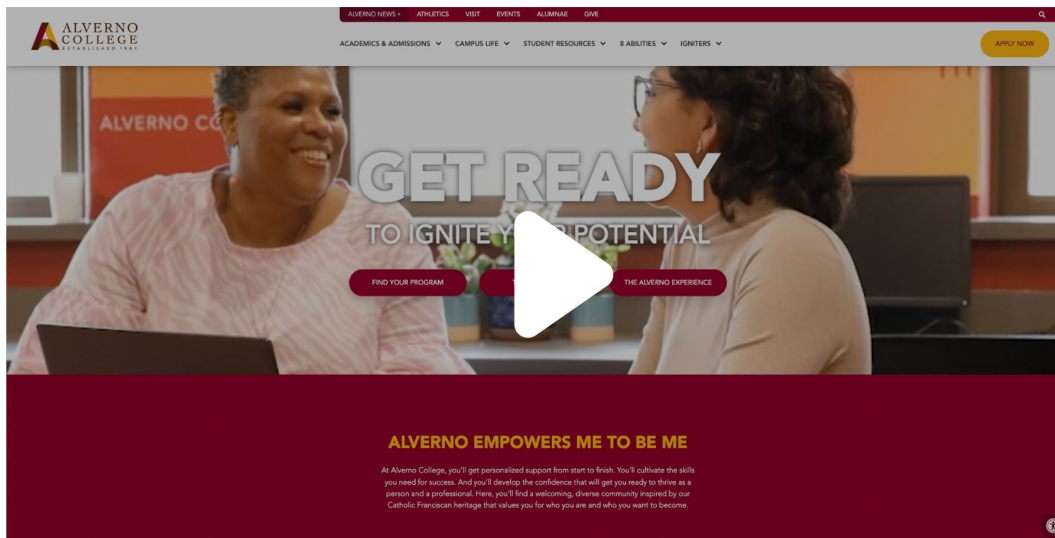
Alverno College

[View Case Study](#)

Morweb was chosen by Alverno College to rejuvenate their online presence and amplify their brand. The objective was multifaceted: not only to position Alverno as a forward-thinking institution that equips students for real-world challenges but also to emphasize its affordability and accessibility.

Our collaboration embarked on a comprehensive discovery phase, delving deep into the college's values and goals. We followed with a meticulous site architecture analysis, ensuring an intuitive user experience. Our custom web design ensured a fresh, contemporary look, complemented by mobile-responsive development tailored to the institution's unique needs.

Specialized modules, including a program search tool, an intranet portal, an expansive online resource library, and a dynamic mega menu, were integrated. Moreover, with a faculty exceeding 100 members, we prioritized creating a platform that facilitated effortless content updates, allowing the staff to maintain the site's vibrancy and relevance.





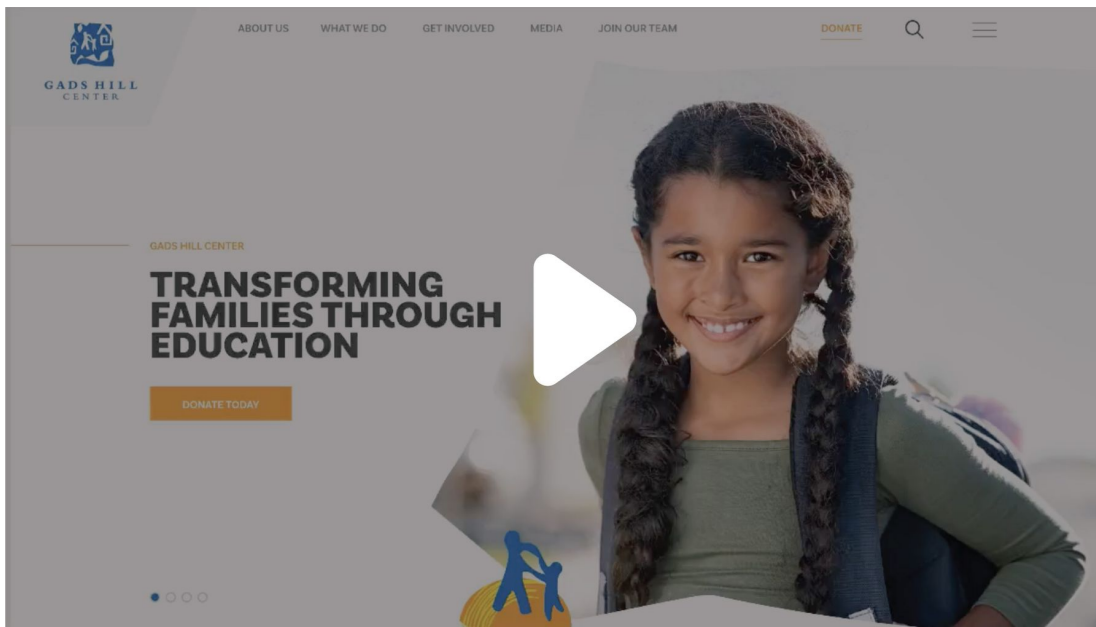
Gads Hill

[View Case Study](#)

From Outdated to Outstanding: The Reinvention of Gads Hill's Web Presence with Morweb

Over time, Gads Hill has undergone significant evolution, but their website had fallen behind, with outdated aesthetics and content. They faced challenges updating their site due to the limited editing options of their existing CMS platform. Morweb stepped in with a comprehensive discovery and content strategy process that pinpointed Gads Hill's core strengths and opportunities. This process also sharpened their messaging to resonate with their intended audience.

The result of this collaboration was a visually stunning website design that effectively showcased the extensive array of programs and resources Gads Hill offers.

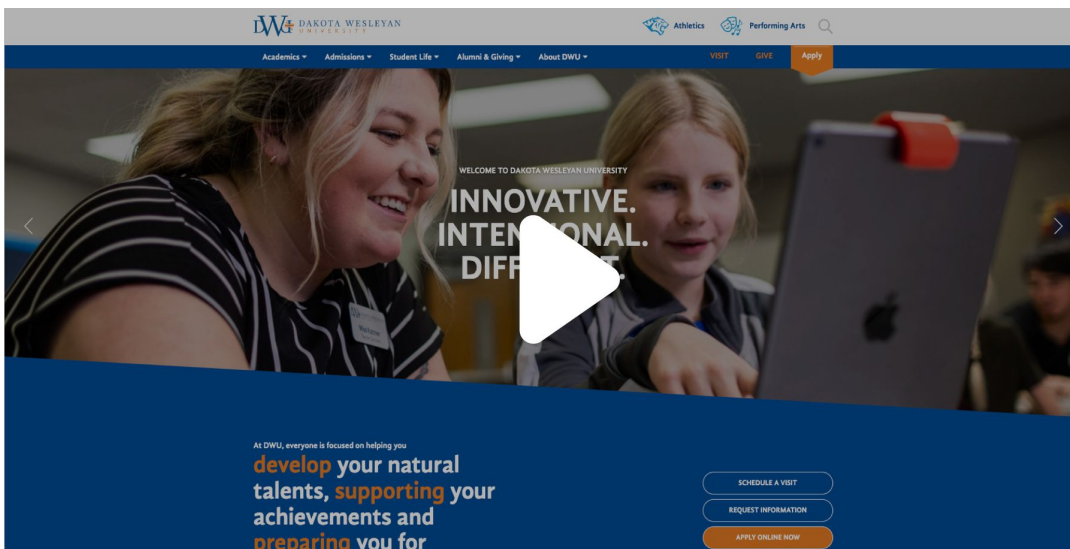




Dakota Wesleyan University

[View Case Study](#)

Dakota Wesleyan University (DWU) grappled with the challenge of conveying its unique student culture of "learn, live, and play" through its online platform. In the highly competitive educational landscape of South Dakota, it was imperative for DWU to have a website that not only strengthened its brand identity but also effectively drew prospective students. The existing site, however, suffered from an unclear navigation system, overly dense content pages, and a complex sidebar navigation structure, making it cumbersome for visitors to locate and engage with relevant content.



Pricing Details



Order Information

Client	Vista School
Contact Person	TroyBradshaw
E-mail	tbradshaw@vistautah.com
Website URL	www.vistautah.com
Project Title	Online Presence with Morweb
Turn Around	4-5 months from start date
Payment Schedule	50% initially, 50% upon launch of site (*Morweb platform fees commence after 3 month grace period)

Confidentiality Disclaimer

Vista School agrees that the following Confidential Information is to be considered proprietary to Morweb CMS Inc. and shall hold the same in confidence, shall not use the Confidential Information other than for the purposes of its business with Morweb CMS Inc., and shall disclose it only to its affiliates, partners, members, contractors, consultants, officers, directors, or employees with a specific need to know and will not disclose, publish or otherwise reveal any of the Confidential Information received from Morweb CMS Inc. to any other party whatsoever except with the prior written authorization of Morweb CMS Inc.

**Pricing on next page*



Pricing & Contract Length

Please select a contract length

Morweb Project Cost

Price **\$24,550.00**

50% due at signing. 50% due at website launch. Setup is a fixed cost which includes everything outlined in this proposal.

- | | | |
|--------------------------|--|-----------------------|
| <input type="checkbox"/> | Morweb Platform Fees 5 Year Contract - 12% Discount | Price \$351.12 |
| <input type="checkbox"/> | Morweb Platform Fees 3 Year Contract - 8% Discount (Most Popular) | Price \$367.08 |
| <input type="checkbox"/> | Morweb Platform Fees 2 Year Contract - 5% Discount | Price \$379.05 |
| <input type="checkbox"/> | Morweb Platform Fees Monthly - 0% Discount | Price \$399.00 |

Total \$24,550.00

Vista School
Profit & Loss Budget Overview
 July through November 2023

	<u>Jul - Nov 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
1000 · Local Revenue	521,222.99	584,934.22	-63,711.23	89.11%
3000 · State Revenue	4,813,567.64	11,223,793.45	-6,410,225.81	42.89%
4000 · Federal Revenue	201,267.77	1,356,730.90	-1,155,463.13	14.84%
Total Income	<u>5,536,058.40</u>	<u>13,165,458.57</u>	<u>-7,629,400.17</u>	<u>42.05%</u>
Gross Profit	5,536,058.40	13,165,458.57	-7,629,400.17	42.05%
Expense				
10 · INSTRUCTION	2,644,028.20	6,728,585.86	-4,084,557.66	39.3%
21 · STUDENT SUPPORT SERVICES	152,959.21	397,814.79	-244,855.58	38.45%
22 · SUPPORT SERV. INSTR. STAFF	38,579.52	251,768.40	-213,188.88	15.32%
23 · SUPPORT SERVICES-BOARD	9,185.00	0.00	9,185.00	100.0%
24 · SUPPORT SERV. ADMINISTRATION	284,640.31	810,381.94	-525,741.63	35.12%
25 · SUPPORT SERV. CENTRAL	189,567.07	540,998.07	-351,431.00	35.04%
26 · SUPPORT SERV. OPER. & MAINT.	231,522.55	607,055.82	-375,533.27	38.14%
27 · STUDENT TRANSPORTATION	27,674.02	91,416.46	-63,742.44	30.27%
31 · FOOD SERVICES LUNCH	127,790.53	469,330.95	-341,540.42	27.23%
33 · After School Program	35,003.14	62,835.34	-27,832.20	55.71%
45 · BLDG AQUISITION & CONSTRUCTION	414,244.71	1,211,616.58	-797,371.87	34.19%
51 · Debt Service	1,189,223.75	1,678,246.66	-489,022.91	70.86%
Total Expense	<u>5,344,418.01</u>	<u>12,850,050.87</u>	<u>-7,505,632.86</u>	<u>41.59%</u>
Net Ordinary Income	<u>191,640.39</u>	<u>315,407.70</u>	<u>-123,767.31</u>	<u>60.76%</u>
Net Income	<u><u>191,640.39</u></u>	<u><u>315,407.70</u></u>	<u><u>-123,767.31</u></u>	<u><u>60.76%</u></u>

VISTA SCHOOL
BULLYING, CYBERBULLYING, HARASSMENT, HAZING AND RETALIATION
POLICY

I. Purpose

Bullying, cyberbullying, harassment, and hazing of students and employees are against federal, state and local policy, and are not tolerated by Vista School. Vista School is committed to providing all students with a safe and civil school environment in which all members of the school community are treated with dignity and respect. To that end, Vista School has in place policies, procedures, and practices that are designed to reduce and eliminate bullying, cyberbullying, harassment and hazing—including but not limited to civil rights violations—as well as processes and procedures to deal with such incidents. Bullying, cyberbullying, harassment, and hazing of students and/or employees by students and/or employees will not be tolerated in Vista School.

School officials have the authority to discipline students for off-campus speech that causes or threatens a substantial disruption on campus or school activities, including violent altercations, or a significant interference with a student's educational performance and involvement in school activities. If after an investigation, a student is found to be in violation of this policy, the student shall be disciplined by appropriate measures up to, and including, suspension and expulsion, pursuant to Utah Code Ann. 53A-

11-904 and in accordance with the U.S. Department of Education Office for Civil Rights, loss of participation in extracurricular activities, and/or probation. If after an investigation, a school employee is found to have violated this policy, the employee shall be disciplined by appropriate measures up to, and including, termination.

II. Definitions

- A. "Bullying" means intentionally or knowingly committing an act that:
1. endangers the physical health or safety of a school employee or student;
 - a. involves any brutality of a physical nature such as whipping, beating, branding, calisthenics, bruising, electric shocking, placing of a harmful substance on the body, or exposure to the elements;
 - b. involves consumption of any food, liquor, drug, or other substance;
 - c. involves other physical activity that endangers the physical health and safety of a school employee or student; or
 - d. involves physically obstructing a school employee's or student's freedom to move; **and**
 2. is done for the purpose of placing a school employee or student in fear of:
 - a. physical harm to the school employee or student; or
 - b. harm to property of the school employee or student.
 3. The conduct described above constitutes bullying, regardless of whether the person against whom the conduct is committed directed, consented to, or acquiesced in, the conduct.
 4. In addition to the above, Vista School considers bullying to be aggressive behavior that:
 - a. is intended to cause distress and harm;
 - b. exists in a relationship in which there is an imbalance of power and strength; and
 - c. is repeated over time.
- B. "Civil rights violation" means bullying (including cyberbullying), harassing, or hazing that is targeted at a federally protected class.
- C. "Cyberbullying" means:
1. using the Internet, a cell phone, or another device to

2. send or post text, video, or an image with the intent or knowledge, or with reckless disregard, that the text, video, or image will hurt, embarrass, or threaten an individual,
 3. regardless of whether the individual directed, consented to, or acquiesced in the conduct, or voluntarily accessed the electronic communication.
- D. "Federally protected class" means any group protected from discrimination under federal law.
1. Title VI of the Civil Rights Act of 1964 prohibits discrimination on the basis of **race, color, or national origin**.
 2. Title IX of the Education Amendments of 1972 prohibits discrimination on the basis of **sex**.
 3. Section 504 of the Rehabilitation Act of 1973 and Title II of the Americans with Disabilities Act of 1990 prohibits discrimination on the basis of **disability**.
 4. Other areas included under these acts include **religion, gender identity, and sexual orientation**.
- E. "Harassment" means repeatedly communicating to another individual, in an objectively demeaning or disparaging manner, statements that contribute to a hostile learning or work environment for the individual. This includes rumor spreading and social aggression intended to demean and disparage another individual and that contributes to a hostile environment for that individual.
- F. "Hazing" means intentionally or knowingly committing an act that:
1. endangers the physical health or safety of a school employee or student;
 - a. involves any brutality of a physical nature such as whipping, beating, branding, calisthenics, bruising, electric shocking, placing of a harmful substance on the body, or exposure to the elements; b. involves consumption of any food, liquor, drug, or other substance;
 - c. involves other physical activity that endangers the physical health and safety of a school employee or student; or
 - d. involves physically obstructing a school employee's or student's freedom to move;**and**
 2. is done for the purpose of initiation or admission into, affiliation with, holding office in, or as a condition for, membership or acceptance, or continued membership or acceptance, in any school or school sponsored team, organization, program, or event; or
 3. if the person committing the act against a school employee or student knew that the school employee or student is a member of, or candidate for, membership with a school, or school sponsored team, organization, program, or event to which the person committing the act belongs to or participates in.
 4. The conduct described in Subsection "F" constitutes hazing, regardless of whether the person against whom the conduct is committed directed, consented to, or acquiesced in, the conduct.
- G. "Parent" means a student's guardian.
- H. "Retaliation" means an act of communication intended:
1. as retribution against a person for reporting bullying, cyberbullying, harassment, or hazing; or
 2. to improperly influence the investigation of, or the response to, a report of bullying or hazing.
- I. "School" means any public elementary or secondary school or charter school
- J. "School board" means:
1. a local school board; or
 2. a local charter board.
- K. "School employee" means:
1. school teachers;
 2. school staff;
 3. school administrators; and
 4. all others employed, directly or indirectly, by the school, school board, or school district.

L. "Volunteer" means a person working under direct supervision of a licensed educator.

III. Prohibitions

- A. No school employee or student may engage in **bullying** or **harassing** a school employee or student:
 - 1. on school property;
 - 2. at a school related or sponsored event;
 - 3. on a school bus;
 - 4. at a school bus stop; or
 - 5. while the school employee or student is traveling to or from a location or event described above in Subsection A(1) – (4)
- B. No school employee or student may engage in **hazing** or **cyberbullying** a school employee or student **at any time or in any location**.
- C. No school employee or student may engage in retaliation against:
 - 1. a school employee;
 - 2. a student; or
 - 3. an investigator for, or witness of, an alleged incident of bullying, harassing, cyberbullying, hazing, or retaliation
- D. No school employee or student may make a false allegation of bullying, harassing, cyberbullying, hazing, or retaliation against a school employee or student.
- E. Any bullying, harassing, or hazing that is found to be targeted at a federally protected class is further prohibited under federal anti-discrimination laws and is subject to compliance regulations from the Office for Civil Rights.

IV. **Actions Required if Prohibited Acts are Reported**

- A. Each reported complaint will include:
 - 1. name of complaining party;
 - 2. name of offender (if known);
 - 3. date and location of incident(s);
 - 4. a statement describing the incident(s), including names of witnesses (if known).
- B. Each reported violation of the prohibitions noted previously will be promptly investigated by a school administrator or an individual designated by a school administrator. A report of bullying, cyberbullying, hazing, harassment, and retaliation may be made anonymously, but Vista School will not take formal disciplinary action based solely on an anonymous reports.
- C. Verified violations of the prohibitions noted previously shall result in consequences or penalties.
Consequences or penalties may include but are not limited to:
 - 1. student suspension or removal from a school-sponsored team or activity including school sponsored transportation;
 - 2. student suspension or expulsion from school or lesser disciplinary action;
 - 3. employee suspension or termination for cause or lesser disciplinary action;
 - 4. employee reassignment; or
 - 5. other action against student or employee as appropriate.
- D. The school will notify a parent if the parent's student threatens to commit suicide, or if the student is involved in an incident of bullying, cyberbullying, harassment, hazing, or retaliation. **Pursuant to H.B. 481, when notified, parents shall also be provided with paperwork on firearm safety and suicide prevention.**
 - 1. Vista School will produce and maintain a record that verifies that the parent was notified of the incident or threat.

2. Vista School will not disclose the record described in D1 to anyone unauthorized to receive it and will not use the record for purposes not allowed under the law.
- E. Compliance with the Office for Civil Rights when Civil Rights Violations Occur:
1. Once Vista School knows or reasonably should know of possible student-on-student bullying, cyber-bullying, harassment or hazing, the school must take immediate and appropriate action to investigate or otherwise determine what occurred.
 2. If it is determined that the bullying, cyber-bullying, harassment or hazing occurred as a result of the student-victim's membership in a protected class, Vista School shall take prompt and effective steps reasonably calculated to:
 - a. end the bullying, cyber-bullying, harassment, or hazing
 - b. eliminate any hostile environment,
 - c. prevent its recurrence.
 3. These duties are Vista School's responsibilities even if the misconduct is also covered by a separate anti-bullying policy and regardless of whether the student makes a complaint, asks the school to take action, or identifies the bullying, cyberbullying, harassment or hazing as a form of discrimination.
- F. Actions must also include, as appropriate:
1. procedures for protecting the victim and other involved individuals from being subjected to:
 - a. further bullying, cyberbullying, harassment, or hazing, and
 - b. retaliation for reporting the bullying, cyberbullying, harassment, or hazing.
 2. prompt reporting to law enforcement of all acts of bullying, cyberbullying, harassment, hazing, or retaliation that constitute suspected criminal activity.
 3. prompt reporting to the Office for Civil Rights (OCR) of all acts of bullying, cyberbullying, harassment, hazing, retaliation that may be violations of student(s)' or employee(s)' civil rights.
 4. procedures for a fair and timely opportunity for the accused to explain the accusations and defend his actions prior to student or employee discipline.
 5. procedures for providing due process rights under Section 53A-8-102 (licensed staff) and local employee discipline policies prior to employee discipline or Section 53A-11-903 and local policies (students) prior to long term (more than 10 day) student discipline.

V. Investigations

Vista School will promptly and reasonably investigate allegations of bullying, cyberbullying, harassment and/or hazing. The Principal, Vice Principal or School Counseling Office will be responsible for handling all complaints by students and employees alleging bullying, cyberbullying, harassment, or hazing. Vista School procedures for reporting include anonymously online using the Bullying Reporting Tool found on the Vista School website, anonymously in writing in the Counseling Office and also in person in the Counseling Office.

It is Vista School's policy, in compliance with state and federal law, that students have a limited expectation of privacy on the school's Internet system, and routine monitoring or maintenance may lead to discovery that a user has violated district policy or law. Also, individual targeted searches will be conducted if there is reasonable suspicion that a user has violated policy or law. Personal electronic devices of any student suspected of violation of the above policy will be confiscated for investigation and may be turned over to law enforcement.

VI. Training

- A. All students, staff, and volunteers at Vista School will receive annual training from a qualified professional regarding bullying, cyberbullying, harassment, hazing. This training will address:
1. overt aggression that may include physical fighting such as punching, shoving, kicking, and verbal threatening behavior, such as name calling, or both physical and verbal aggression or threatening behavior
 2. relational aggression or indirect, covert, or social aggression, including rumor spreading, intimidation, enlisting a friend to assault a child, and social isolation;
 3. bullying, cyberbullying, harassment or hazing of a sexual nature or with sexual overtones;
 4. cyberbullying, including use of email, web pages, text messaging, instant messaging, three- way calling or messaging or any other electronic means for aggression inside or outside of school
 5. civil-rights violations including training and education specific to bullying based upon students' actual or perceived identities, and conformance or failure to conform to stereotypes. Training on civil rights violations will include compliance when civil rights violations are reported.
 6. awareness and intervention skills such as social skills training.
- B. Volunteers are under direct supervision of a licensed educator who is responsible for ensuring the volunteer is trained in the above areas.
Volunteers are required to report to their supervising licensed educator if they are notified of a bullying, cyberbullying, hazing, harassment, or retaliation incident among students or if they reason to suspect such an incident. Volunteers are prohibited from engaging in bullying activities themselves and will be asked to leave Vista School if in violation of this policy.
- C. Pursuant to 53A-15-1301, Vista School will implement a youth suicide prevention program for students.
- D. Pursuant to 53A-1-603, all licensed educators must complete 2 hours of professional development of youth suicide prevention training once every license renewal cycle. To the extent possible, other programs or initiatives designed to provide training and education regarding the prevention of bullying, cyber-bullying, harassment, hazing, and retaliation will be implemented.
- E. In addition to training for all school employees, students, employees, and volunteer coaches involved in any extra-curricular activity shall:
1. participate in bullying and hazing prevention training prior to participation in the extra-curricular activity;
 2. repeat bullying, cyberbullying, harassment, and hazing prevention training at least every three years;
 3. be informed annually of the prohibited activities list provided previously in this Policy and the potential consequences for violation of this Policy.

VII. Additional Notes

- A. 53A-11a-301 requires that this policy be developed with input from (1) students, (2) parents, (3) teachers, (4) school administrators, (5) school staff, or (6) law enforcement agencies.
- B. All information received in a complaint, names of complainants shall be treated with the utmost confidence to the extent possible. Administrators shall notify complainant before revealing his name.
- C. A student assessment of the prevalence of bullying in Vista School, specifically locations where students are unsafe and additional adult supervision may be required, such as playgrounds, hallways, and lunch areas, will be provided on a bi-annual basis.
- D. This policy does not prohibit expressive activity protected by the First Amendment of the United States Constitution. However, if off-campus speech that may constitute a bullying, cyber-bullying, hazing, or harassment incident creates **a substantial disruption** to the school environment, under Tinker v. Des Moines, Vista School may take disciplinary action against the student who initiated the speech. Factors that Vista School may consider in determining whether a substantial disruption has occurred are:
 1. whether there is a verbal or physical confrontation over the incident at school;
 2. whether there is likely to be a verbal or physical confrontation based on evidence of a prior relationship between the victim and the student who initiated the speech;
 3. whether any part of the speech that gave rise to the incident was repeated at school;
 4. whether students are discussing the incident during class or if it otherwise is disrupting school work;
 5. whether there is a widespread whispering campaign sparked by the off campus incident that disrupts the school environment and students' abilities to focus on school;
 6. whether administrators who dealt with the incident were pulled from their ordinary tasks to address the incident and how much time it took out of an administrators' day to do so;
 7. whether speech similar to the off-campus speech in this incident has occurred in the past and has resulted in violence or near violence at school;
 8. whether there is a negative effect on classroom activities as a result of the off-campus incident;
 9. whether the speech was violent or whether there is a history of violence from the student/s who initiated the speech; (Note: true threats are not protected by the First Amendment if it advocates "imminent" violence or unlawful conduct. Thus, a message that threatens physical harm, even if it isn't mean to be serious, may not be protected by the First Amendment and the person who utters such a message may be disciplined by Vista School.)

Board Revised 12/14/2023

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

Financial Statements

Year Ended June 30, 2023

VISTA AT ENTRADA SCHOOL OF PERFORMING ARTS & TECHNOLOGY

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Year Ended June 30, 2023

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Independent Auditor's Report

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

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, 2023 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, 2023, 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.

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 November 6, 2023, 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
November 6, 2023

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, 2023.

Financial Highlights

- The School's assets exceeded its liabilities at the close of the most recent fiscal year by \$6,185,799 (net position). Of this amount \$8,848,535 (unrestricted net position) may be used to meet the School's ongoing obligations to students, employees, and creditors.
- During the year, expenses were \$2,232,406 less than the \$11,687,990 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 \$10,707,789 in 2023. Instruction expenses totaled \$5,802,715 in 2023.

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

VISTA AT ENTRADA SCHOOL OF PERFORMING ARTS & TECHNOLOGY

Governmental Activities - Net Position

June 30, 2023 and 2022

	2023	2022	Change 2023-2022
Current and other assets	\$ 14,197,953	\$ 27,049,924	\$ (12,851,971)
Capital assets, net	<u>25,009,300</u>	<u>22,566,822</u>	<u>2,442,478</u>
Total assets	39,207,253	49,616,746	(10,409,493)
Current and other liabilities	1,559,179	2,477,493	(918,314)
Long-term liabilities	<u>31,462,275</u>	<u>43,185,860</u>	<u>(11,723,585)</u>
Total liabilities	33,021,454	45,663,353	(12,641,899)
Net position:			
Investment in capital assets	(3,156,344)	(2,548,413)	(607,931)
Restricted	493,608	375,762	117,846
Unrestricted	<u>8,848,535</u>	<u>6,126,044</u>	<u>2,722,491</u>
Total net position	<u>\$ 6,185,799</u>	<u>\$ 3,953,393</u>	<u>\$ 2,232,406</u>

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 \$6,185,799 at the close of the most recent fiscal year.

- A portion of the School’s net position (a deficit of \$3,156,44) 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 (\$493,608) represents resources that are subject to external restrictions on how they may be used. The restricted balance is for food services.
- The remaining net position (\$8,848,535) is unrestricted.

The School’s net position increased by \$2,232,406 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, 2023 and 2022

	2023	2022	Total change 2023-2022
Revenues:			
Program revenues:			
Charges for services	\$ 241,528	\$ 173,769	\$ 67,759
Operating grants and contributions	6,337,417	6,042,676	294,741
General revenues:			
Federal and state revenue not restricted to specific purposes	4,370,372	4,046,840	323,532
Earnings on investments	366,682	81,898	284,784
Other	371,991	350,410	21,581
Total revenues	11,687,990	10,695,593	992,397
Expenses:			
Instruction	5,802,715	5,112,913	689,802
Supporting services	2,087,356	1,973,455	113,901
Food services	393,213	395,886	(2,673)
Community services	82,580	62,835	19,745
Interest on long-term debt	1,089,720	1,730,327	(640,607)
Total expenses	9,455,584	9,275,416	180,168
Change in net position	2,232,406	1,420,177	812,229
Net position - beginning	3,953,393	2,533,216	1,420,177
Net position - ending	\$ 6,185,799	\$ 3,953,393	\$ 2,232,406

- Revenues totaled \$11,687,990 for the year ended June 30, 2023. Of this amount, \$10,707,789 was from state and federal sources. Also, total expenses were \$9,455,584 during the same period. Of this amount \$5,802,715 was spent on instruction and \$2,087,356 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 6.0% during the year ended June 30, 2023 (\$4,038 during 2023 as compared to \$3,809 in 2022).

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 \$12,906,125, a decrease of \$12,217,443 compared to the previous year. In addition, the following other changes in fund balances should be noted:

- Expenditures for the *general fund* totaled \$23,905,433. Instruction represents 44% of *general fund* expenditures excluding early bond principal retirement.
- *General fund* salaries totaled \$4,331,998 while the associated employee benefits of retirement, social security, and insurance (health and accident, industrial, and unemployment) added \$1,781,542 to arrive at 50% of total *general fund* expenditures excluding early bond principal retirement.

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, 2023, the *general fund* balance is \$12,906,125 (\$10,142 in nonspendable, \$3,790,239 in restricted, and \$9,105,744 in unassigned fund balances).

General Fund Budgetary Highlights

During the year, the Board revised the School's budget. The difference between the original budget and the final amended budget was an increase of \$11,677,140 in total *general fund* expenditures to reflect the early retirement of bond principal. Actual expenditures were \$4,399,087 less than final budgeted amounts primarily as a result of less expenditures incurred for construction of additional facilities than originally planned and interest since bonds were retired early. 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, 2023 amounts to \$25,009,300 (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, 2023 are outlined below:

**VISTA AT ENTRADA SCHOOL OF
PERFORMING ARTS & TECHNOLOGY'S Capital Assets
June 30, 2023 and 2022
(net of accumulated depreciation)**

	<u>Governmental activities</u>		Total
	<u>2023</u>	<u>2022</u>	<u>change</u>
			<u>2023-2022</u>
Land and construction in progress	\$ 16,498,748	\$ 13,578,597	\$ 2,920,151
Land improvements	428,602	442,353	(13,751)
Buildings	7,219,768	7,496,539	(276,771)
Building improvements	479,889	526,184	(46,295)
Leased buildings	210,852	263,565	(52,713)
Equipment	117,401	190,561	(73,160)
Leased equipment	19,638	25,833	(6,195)
Furniture and fixtures	28,602	36,190	(7,588)
Vehicles	5,800	7,000	(1,200)
Total capital assets	<u>\$ 25,009,300</u>	<u>\$ 22,566,822</u>	<u>\$ 2,442,478</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 debt outstanding of \$31,462,275 (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, 2023 and 2022
(net of unamortized bond premiums and discount)**

	<u>Governmental activities</u>		Total
	<u>2023</u>	<u>2022</u>	<u>change</u>
			<u>2023-2022</u>
Bonds payable	\$ 30,297,856	\$ 41,928,629	\$ (11,630,773)
Bonds issuer fees payable	996,310	1,053,880	(57,570)
Leases payable	168,109	203,351	(35,242)
Total long-term debt	<u>31,462,275</u>	<u>43,185,860</u>	<u>(11,723,585)</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>
2023	1,113
2022	1,099
2021	1,034
2020	935
2019	905

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, 2023

	Governmental Activities
Assets:	
Cash and investments	\$ 10,496,626
Restricted cash and investments	3,296,631
Receivables:	
Local	14,451
State	88,408
Federal	291,695
Prepaid items	10,142
Capital assets:	
Land and construction in progress	16,498,748
Other capital assets, net of accumulated depreciation	<u>8,510,552</u>
Total assets	39,207,253
Liabilities:	
Accounts and contracts payable	175,169
Payroll and benefits payable	642,458
Accrued interest	208,489
Unearned revenue:	
Local	30,252
State	502,811
Long-term liabilities:	
Portion due or payable within one year	725,861
Portion due or payable after one year	<u>30,736,414</u>
Total liabilities	33,021,454
Net position:	
Net investment in capital assets	(3,156,344)
Restricted	493,608
Unrestricted	<u>8,848,535</u>
Total net position	<u><u>\$ 6,185,799</u></u>

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, 2023

Activities and Functions	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
				Total Governmental Activities
Governmental activities:				
Instruction	\$ 5,802,715	\$ -	\$ 4,642,068	\$ (1,160,647)
Supporting services:				
Student	402,304	-	706,659	304,355
Instructional staff	56,995	-	60,909	3,914
School administration	632,498	-	219,904	(412,594)
Central	458,194	-	134,988	(323,206)
Operation and maintenance of facilities	480,817	-	258,901	(221,916)
Student transportation	56,548	40,364	-	(16,184)
Food services	393,213	112,145	313,988	32,920
Community services	82,580	89,019	-	6,439
Interest on long-term debt	1,089,720	-	-	(1,089,720)
	<u>\$ 9,455,584</u>	<u>\$ 241,528</u>	<u>\$ 6,337,417</u>	<u>(2,876,639)</u>
General revenues:				
Federal and state revenue not restricted to specific purposes				4,370,372
Earnings on investments				366,682
Other				371,991
Total general revenues				<u>5,109,045</u>
Change in net position				2,232,406
Net position - beginning				<u>3,953,393</u>
Net position - ending				<u>\$ 6,185,799</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, 2023

	<u>General Fund</u>
Assets:	
Cash and investments	\$ 10,496,626
Restricted cash and investments	3,296,631
Receivables:	
Local	14,451
State	88,408
Federal	291,695
Prepaid items	<u>10,142</u>
Total assets	<u><u>\$ 14,197,953</u></u>
Liabilities:	
Accounts and contracts payable	\$ 116,307
Payroll and benefits payable	642,458
Unearned revenue:	
Local	30,252
State	<u>502,811</u>
Total liabilities	1,291,828
Fund balance:	
Nonspendable prepaid items	10,142
Restricted for:	
Debt service	3,296,631
Food services	493,608
Unassigned	<u>9,105,744</u>
Total fund balance	<u>12,906,125</u>
Total liabilities and fund balance	<u><u>\$ 14,197,953</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, 2023

Total fund balances for the governmental fund \$ 12,906,125

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.

Capital assets, net of accumulated depreciation	\$ 25,009,300	
Accrued purchases of capital assets acquired	<u>(58,862)</u>	24,950,438

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	(28,785,000)	
Unamortized bond premiums and discount	(1,512,856)	
Bond issuer fees payable	(996,310)	
Accrued interest on bonds	(208,489)	
Leases payable	<u>(168,109)</u>	<u>(31,670,764)</u>

Total net position of governmental activities **\$ 6,185,799**

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, 2023

	<u>General Fund</u>
Revenues:	
Local:	
Tuition and fees	\$ -
Transportation	40,364
Earnings on investments	366,682
Student activities	137,482
Food sales	112,145
Community service	88,809
Other	234,719
State	9,991,002
Federal	<u>716,787</u>
Total revenues	11,687,990
 Expenditures:	
Current:	
Instruction	5,394,914
Supporting services:	
Students	402,304
Instructional staff	56,995
School administration	608,777
Central	458,194
Operation and maintenance of facilities	466,584
Student transportation	51,804
Food services	364,748
Community services	82,580
Facilities acquisition and construction services	2,913,718
Debt service:	
Principal	11,670,000
Interest and fiscal charges	<u>1,434,815</u>
Total expenditures	<u>23,905,433</u>
Deficiency of revenues under expenditures / net change in fund balances	(12,217,443)
 Fund balance - beginning	<u>25,123,568</u>
Fund balance - ending	<u><u>\$ 12,906,125</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, 2023

Net change in fund balances for the governmental fund \$ (12,217,443)

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	\$ 2,920,151	
Accrued purchases of capital assets acquired	(58,862)	
Loss on sale of capital assets	(3,250)	
Depreciation and amortization expense	<u>(474,423)</u>	2,383,616

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	11,670,000	
Amortization of bond premiums and discount	(39,227)	
Accrued interest	342,648	
Payment of bond fee payable	57,570	
Principal retirement of leases payable	<u>35,242</u>	<u>12,066,233</u>
Change in net position of governmental activities		<u>\$ 2,232,406</u>

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, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Local:				
Tuition and fees	\$ 13,537	\$ 13,537	\$ -	(13,537)
Transportation	40,315	40,315	40,364	49
Earnings on investments	103,081	103,081	366,682	263,601
Student activities	206,877	206,877	137,482	(69,395)
Food sales	80,380	80,380	112,145	31,765
Community service	81,828	81,828	88,809	6,981
Other	162,955	162,955	234,719	71,764
State	9,903,526	9,903,526	9,991,002	87,476
Federal	999,341	999,341	716,787	(282,554)
Total revenues	11,591,840	11,591,840	11,687,990	96,150
Expenditures:				
Current:				
Instruction	5,786,080	5,786,080	5,394,914	391,166
Supporting services:				
Students	523,256	523,256	402,304	120,952
Instructional staff	169,550	169,550	56,995	112,555
General administration	1,000	1,000	11,283	(10,283)
School administration	847,480	847,480	597,494	249,986
Central	558,791	558,791	458,194	100,597
Operation and maintenance of facilities	546,542	546,542	466,584	79,958
Student transportation	131,802	131,802	51,804	79,998
Food services	367,956	367,956	364,748	3,208
Community services	63,469	63,469	82,580	(19,111)
Facilities acquisition and construction services	5,752,841	5,752,841	2,913,718	2,839,123
Debt service:				
Principal	-	11,670,000	11,670,000	-
Interest and fiscal charges	1,818,543	1,825,683	1,434,815	390,868
Total expenditures	16,567,310	28,244,450	23,905,433	4,339,017
Deficiency of revenues under expenditures / net change in fund balances	(4,975,470)	(16,652,610)	(12,217,443)	4,435,167
Fund balance - beginning	25,123,568	25,123,568	25,123,568	-
Fund balance - ending	\$ 20,148,098	\$ 8,470,958	\$ 12,906,125	\$ 4,435,167

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:

<u>Asset Class</u>	<u>Depreciable Lives (Years)</u>
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, 2023, as shown on the financial statements, is as follows:

Carrying amount of deposits	\$ 3,209,739
Carrying amount of investments	10,583,518
Total	<u>\$ 13,793,257</u>
Cash and investments	\$ 10,496,626
Restricted cash and investments	3,296,631
Total	<u>\$ 13,793,257</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, 2023 is \$3,209,739. The bank balance is \$3,310,401, of which \$250,000 was 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, 2023, 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, 2023:

	Invested in PTIF	Cash	Total
	<u> </u>	<u> </u>	<u> </u>
Bond investment accounts:			
Revenue fund	\$ -	\$ -	\$ -
Debt service account	604,931	135,692	740,623
Debt service reserve account	1,669,073	-	1,669,073
Project fund	833,075	-	833,075
Expense fund	48,754	5,106	53,860
	<u> </u>	<u> </u>	<u> </u>
Total	<u>\$ 3,155,833</u>	<u>\$ 140,798</u>	<u>\$ 3,296,631</u>

At June 30, 2023, the School has \$10,583,518 invested with the PTIF, of which \$3,155,833 is restricted for bond requirements.

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, 2023:

Public Treasurers' Investment Fund of \$10,583,518 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, 2023 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$ 955,939	\$ -	\$ -	\$ 955,939
Construction in progress	12,622,658	2,920,151	-	15,542,809
Total capital assets not being depreciated	13,578,597	2,920,151	-	16,498,748
Capital assets being depreciated:				
Land improvements	550,076	-	-	550,076
Buildings	10,853,156	-	-	10,853,156
Building improvements	733,913	-	(9,088)	724,825
Leased buildings	342,634	-	-	342,634
Equipment	1,102,336	-	(27,082)	1,075,254
Leased equipment	32,028	-	-	32,028
Furniture and fixtures	122,715	-	(5,299)	117,416
Vehicles	12,000	-	-	12,000
Total capital assets being depreciated	13,748,858	-	(41,469)	13,707,389
Accumulated depreciation for:				
Land improvements	(107,723)	(13,751)		(121,474)
Buildings	(3,356,617)	(276,771)		(3,633,388)
Building improvements	(207,729)	(43,133)	5,926	(244,936)
Leased buildings	(79,069)	(52,713)		(131,782)
Equipment	(911,775)	(73,112)	27,034	(957,853)
Leased equipment	(6,195)	(6,195)		(12,390)
Furniture and fixtures	(86,525)	(7,548)	5,259	(88,814)
Vehicles	(5,000)	(1,200)		(6,200)
Total accumulated depreciation	(4,760,633)	(474,423)	38,219	(5,196,837)
Total capital assets being depreciated, net	8,988,225	(474,423)	(3,250)	8,510,552
Total capital assets, net	<u>\$ 22,566,822</u>	<u>\$ 2,445,728</u>	<u>\$ (3,250)</u>	<u>\$ 25,009,300</u>

For the year ended June 30, 2023, depreciation expense was charged to functions as follows:

Governmental activities:	
Instruction	\$ 403,260
Supporting services:	
School administration	23,721
Operation and maintenance of facilities	14,233
Student transportation	4,744
Food services	28,465
Total depreciation expense, governmental activities	<u>\$ 474,423</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, 2023 are summarized as follows:

	<u>Commitment</u>	<u>Costs to Date</u>	<u>Costs to Complete</u>
New Building	\$ 15,754,269	\$ 15,542,809	\$ 211,460

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 \$112,656.07 for the year ended June 30, 2023. Plan assets are held by a third-party administrator.

NOTE 6 – LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2023 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	\$ 40,455,000	\$ -	\$ (11,670,000)	\$ 28,785,000	\$ 630,000
Unamortized bond discount	(87,254)	-	87,254	-	-
Unamortized bond premium	1,560,883	-	(48,027)	1,512,856	-
Bond issuer fees payable	1,053,880	-	(57,570)	996,310	57,570
Net bonds payable	42,982,509	-	(11,688,343)	31,294,166	687,570
Leases payable	203,351	-	(35,242)	168,109	38,291
Total long-term liabilities	<u>\$ 43,185,860</u>	<u>\$ -</u>	<u>\$ (11,723,585)</u>	<u>\$ 31,462,275</u>	<u>\$ 725,861</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%. During July 2022, the outstanding balance (\$11,670,00) of the 2012 bonds was retired with the bond investment accounts held in escrow.

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%.

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:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Bond Issuer Fees Payable</u>	<u>Total</u>
2024	\$ 630,000	\$ 990,424	\$ 57,570	\$ 1,677,994
2025	645,000	974,223	56,310	1,675,533
2026	660,000	956,853	55,020	1,671,873
2027	680,000	937,744	53,700	1,671,444
2028	700,000	917,008	52,340	1,669,348
2029 - 2033	3,860,000	4,260,042	239,710	8,359,752
2034 - 2038	4,500,000	3,622,506	198,770	8,321,276
2039 - 2043	5,455,000	2,703,330	150,100	8,308,430
2044 - 2048	6,630,000	1,566,346	91,050	8,287,396
2049 - 2053	3,450,000	625,561	36,980	4,112,541
2054 - 2055	1,575,000	59,800	4,760	1,639,560
	<u>\$ 28,785,000</u>	<u>\$ 17,613,837</u>	<u>\$ 996,310</u>	<u>\$ 47,395,147</u>

The 2012 bonds were issued at a discount of \$133,100. The remainder of the bond discount of \$87,254 was amortized when the 2012 bonds were retired July 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, 2023. Accumulated amortization was \$144,082 at June 30, 2023.

The 2020 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 193 percent of the School's maximum annual debt service for the year ended June 30, 2023. The School has 406 days cash on hand at June 30, 2023.

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, 2023, the value of the lease payable was \$146,731. 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 \$210,852 and had accumulated amortization of \$131,782 as of June 30, 2023.

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, 2023, the value of the lease payable was \$21,378. The

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

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 \$19,638 and had accumulated amortization of \$12,390 as of June 30, 2023.

The future principal and interest lease payments as of June 30, 2023 are as follows:

<u>Year Ending</u> <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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>\$ 168,109</u>	<u>\$ 30,346</u>	<u>\$ 198,455</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, 2023.

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.

Other Reports



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 Directors
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 and the general fund of Vista at Entrada School of Performing Arts & Technology (the School), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated November 6, 2023.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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
November 6, 2023



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

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

Report on Compliance

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, 2023:

- Budgetary Compliance
- Fund Balance
- Fraud Risk Assessment
- Cash Management
- 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, 2023.

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.

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.

Squire & Company, PC

Orem, Utah
November 6, 2023



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, 2023, and related notes to the basic financial statements, and have issued our report thereon dated November 6, 2023. 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 28, 2023, 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 2023. 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 November 6, 2023.

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,

Squire & Company, PC

Orem, Utah
November 6, 2023

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: **2023 Audit**
 Period Ending: **6/30/2023**
 Trial Balance: **FundTB**
 Workpaper: **TB - Financial Statement Grouping Report**
 Fund Level: **All**
 Index: **All**

Account	Description	Total Funds in Report 1st PP-FINAL 6/30/2022	Total Funds in Report UNADJ 6/30/2023	Total Funds in Report AJE 6/30/2023	Total Funds in Report ADJ 6/30/2023	Total Funds in Report RJE 6/30/2023	Total Funds in Report FINAL 6/30/2023
Group : [1.8100]	Current Assets						
Subgroup : [1.8110]	Cash						
12000	Undeposited Funds	11,539	11,539	0	11,539	0	11,539
8111	Zions Bank Checking	3,484,442	3,045,120	0	3,045,120	0	3,045,120
8111.1	Zions Bank Flexible Spending	13,929	11,913	0	11,913	0	11,913
8112	Petty Cash	295	369	0	369	0	369
8113	Utah State Treasurer's Pool	5,203,031	7,427,685	0	7,427,685	0	7,427,685
Subtotal [1.8110]	Cash	8,713,236	10,496,626	0	10,496,626	0	10,496,626
Subgroup : [1.8112]	Other Cash						
8199	Restricted Cash	88,281	0	0	0	140,798	140,798
Subtotal [1.8112]	Other Cash	88,281	0	0	0	140,798	140,798
Subgroup : [1.8120]	Investments						
8115.0	USBank Revenue Fund 2012	0	60,460	(60,460)	-	-	-
8115.1	USBank Principal Fund 2012	172	179,610	(179,610)	-	-	-
8115.2	USBank Interest Fund 2012	2,779	(23,524)	23,524	-	-	-
8115.3	USBank Reserve 2012	0	(102,079)	102,079	-	-	-
8115.4	USBank Project Fund 2012	0.00	(1,733.00)	1,733.00	-	-	-
8115.5	USBank Tax & Insurance 2012	27,210	(28,971)	28,971	-	-	-
8115.6	USBank Repair & Replacemnt 2012	0	(8,241)	8,241	-	-	-
8115.7	USBank Expense Fund 2012	1	(355)	355	-	-	-
8115.9	USBank Escrow Fund 2012	12,035,606	(46,600)	46,600	-	-	-
8116.0	USBank Revenue Fund 2020(A)(B)	0.00	1,088,005.00	(1,088,005.00)	-	-	-
8116.1	USBank Debt Servie Account 2020	251,746	718,152	22,471	740,623	-	740,623
8116.2	USBank Debt Service Reserve 20	1,669,073	1,691,345	(22,272)	1,669,073	-	1,669,073
8116.3	USBank Project Fund 2020 (A)(B)	4,033,059	(249,460)	1,082,535	833,075	-	833,075
8116.4	USBank Expense Fund 2020 (A)(B)	50,979	53,860	0	53,860	-	53,860
8199.99	Restricted Cash Offset	(88,281)	0	0	-	(140,798)	(140,798)
Subtotal [1.8120]	Investments	17,982,344	3,330,469	(33,838)	3,296,631	(140,798)	3,155,833
Subgroup : [1.8131]	Local Receivables						
8130	Receivables - Other	3,786	14,081	0	14,081	0	14,081
8131	Local	370	370	0	370	0	370
Subtotal [1.8131]	Local Receivables	4,156	14,451	0	14,451	0	14,451
Subgroup : [1.8133]	State Receivables						
8133	State	37,238	88,408	0	88,408	0	88,408
Subtotal [1.8133]	State Receivables	37,238	88,408	0	88,408	0	88,408
Subgroup : [1.8134]	Federal Receivables						
8134	Federal	214,526	291,695	0	291,695	0	291,695
Subtotal [1.8134]	Federal Receivables	214,526	291,695	0	291,695	0	291,695
Subgroup : [1.8150]	Prepaid Items						
8150	Prepaid Expenditures	10,143	10,142	0	10,142	0	10,142
Subtotal [1.8150]	Prepaid Items	10,143	10,142	0	10,142	0	10,142
Total [1.8100]	Current Assets	27,049,924	14,231,791	(33,838)	14,197,953	0	14,197,953
Group : [1.8200]	Capital Assets						
Subgroup : [1.8210]	Land						
8205	Land	955,939	0	0	0	955,939	955,939
Subtotal [1.8210]	Land	955,939	0	0	0	955,939	955,939
Subgroup : [1.8220]	Buildings						
8210	Building	10,853,156	0	0	0	10,853,156	10,853,156
8220	Building Improvements	1,283,989	0	0	0	1,274,901	1,274,901
Subtotal [1.8220]	Buildings	12,137,145	0	0	0	12,128,057	12,128,057
Subgroup : [1.8230]	Construction in Progress						
8251	CIP	12,622,658	0	0	0	15,542,809	15,542,809
Subtotal [1.8230]	Construction in Progress	12,622,658	0	0	0	15,542,809	15,542,809
Subgroup : [1.8250]	Equipment						
8230	Computer Equipment	452,612	0	0	0	452,612	452,612
8240	Other Equipment	649,724	0	0	0	622,642	622,642
8250	Furniture & Fixtures	122,715	0	0	0	117,416	117,416
8260	Auto	12,000	0	0	0	12,000	12,000
Subtotal [1.8250]	Equipment	1,237,051	0	0	0	1,204,670	1,204,670
Subgroup : [1.8260]	Accumulated Depreciation / Amortization						
8290	Accumulated Depreciation	(4,675,369)	0	0	0	(5,052,665)	(5,052,665)
Subtotal [1.8260]	Accumulated Depreciation / Amortization	(4,675,369)	0	0	0	(5,052,665)	(5,052,665)

Total [1.8200]	Capital Assets	<u>22,277,424</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>24,778,810</u>	<u>24,778,810</u>
Group : [1.8300]	Leased Assets						
Subgroup : [1.8320]	Lease Assets - Buildings and Improvements						
8320	Lease Buildings	342,634	0	0	0	342,634	342,634
Subtotal [1.8320]	Lease Assets - Buildings and Improvements	<u>342,634</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>342,634</u>	<u>342,634</u>
Subgroup : [1.8330]	Lease Assets - Equipment						
8330	Lease Equipment	32,028	0	0	0	32,028	32,028
Subtotal [1.8330]	Lease Assets - Equipment	<u>32,028</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>32,028</u>	<u>32,028</u>
Subgroup : [1.8349]	Lease Assets - Accumulated Amortization						
8349	Lease Equipment Accumulated Depreciation	(85,264)	0	0	0	(144,172)	(144,172)
Subtotal [1.8349]	Lease Assets - Accumulated Amortization	<u>(85,264)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(144,172)</u>	<u>(144,172)</u>
Total [1.8300]	Leased Assets	<u>289,398</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>230,490</u>	<u>230,490</u>
Group : [2.9500]	Current Liabilities						
Subgroup : [2.9510]	Accounts Payable						
9510	Accounts Payable	(1,068,918)	(116,307)	0	(116,307)	(58,862)	(175,169)
Subtotal [2.9510]	Accounts Payable	<u>(1,068,918)</u>	<u>(116,307)</u>	<u>0</u>	<u>(116,307)</u>	<u>(58,862)</u>	<u>(175,169)</u>
Subgroup : [2.9540]	Accrued Salaries and Benefits						
240.00	Payroll Liabilities	(797)	(797)	0	(797)	0	(797)
9540	Accrued Salaries & Benefits	(484,011)	(640,361)	(1,300)	(641,661)	0	(641,661)
Subtotal [2.9540]	Accrued Salaries and Benefits	<u>(484,808)</u>	<u>(641,158)</u>	<u>(1,300)</u>	<u>(642,458)</u>	<u>0</u>	<u>(642,458)</u>
Subgroup : [2.9561]	Local Unearned Revenue						
9561	Local Unearned Revenue	(13,363)	(30,252)	0	(30,252)	0	(30,252)
Subtotal [2.9561]	Local Unearned Revenue	<u>(13,363)</u>	<u>(30,252)</u>	<u>0</u>	<u>(30,252)</u>	<u>0</u>	<u>(30,252)</u>
Subgroup : [2.9563]	State Unearned Revenue						
9563	State Unearned Revenue	(359,267)	0	(502,811)	(502,811)	0	(502,811)
Subtotal [2.9563]	State Unearned Revenue	<u>(359,267)</u>	<u>0</u>	<u>(502,811)</u>	<u>(502,811)</u>	<u>0</u>	<u>(502,811)</u>
Subgroup : [2.9590]	Other Current Liabilities						
9590	Accrued Interest	(551,137)	0	0	0	(208,489)	(208,489)
Subtotal [2.9590]	Other Current Liabilities	<u>(551,137)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(208,489)</u>	<u>(208,489)</u>
Total [2.9500]	Current Liabilities	<u>(2,477,493)</u>	<u>(787,717)</u>	<u>(504,111)</u>	<u>(1,291,828)</u>	<u>(267,351)</u>	<u>(1,559,179)</u>
Group : [2.9600]	Long-Term Liabilities						
Subgroup : [2.9610]	Bonds Payable						
9564	2012 Bonds Payable	(11,670,000)	0	0	0	0	0
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	(996,310)	(996,310)
Subtotal [2.9610]	Bonds Payable	<u>(41,508,880)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(29,781,310)</u>	<u>(29,781,310)</u>
Subgroup : [9.9611]	Bond Premium						
8196	2012 Bond Discount	133,100	0	0	0	0	0
8291	Accumulated Amortization	50,209	0	0	0	144,082	144,082
9611	Bond Premium	(1,656,938)	0	0	0	(1,656,938)	(1,656,938)
Subtotal [9.9611]	Bond Premium	<u>(1,473,629)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,512,856)</u>	<u>(1,512,856)</u>
Subgroup : [2.9630]	Lease Obligations						
9631	Obligations Under Capital Lease	(203,351)	0	0	0	(168,109)	(168,109)
Subtotal [2.9630]	Lease Obligations	<u>(203,351)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(168,109)</u>	<u>(168,109)</u>
Total [2.9600]	Long-Term Liabilities	<u>(43,185,860)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(31,462,275)</u>	<u>(31,462,275)</u>
Group : [3.9800]	Net Assets / Fund Balance						
Subgroup : [3.9810]	Net Position - Net Investment in Capital Assets						
DesignationCap	Designation for Capital Assets	2,548,413	0	0	0	3,156,344	3,156,344
Subtotal [3.9810]	Net Position - Net Investment in Capital Assets	<u>2,548,413</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,156,344</u>	<u>3,156,344</u>
Subgroup : [3.9830]	Net Position - Unrestricted						
32000	Unrestricted Net Assets	(4,483,744)	(24,899,374)	3,798,310	(21,101,064)	14,717,200	(6,383,864)
3500	Retained Earnings	(222,123)	(222,123)	0	(222,123)	0	(222,123)
Subtotal [3.9830]	Net Position - Unrestricted	<u>(4,705,867)</u>	<u>(25,121,497)</u>	<u>3,798,310</u>	<u>(21,323,187)</u>	<u>14,717,200</u>	<u>(6,605,987)</u>
Subgroup : [3.9860]	Nonspendable Fund Balance - Inventories and Prepaid Items						
9860	Nonspendable	0	0	(10,142)	(10,142)	0	(10,142)
Subtotal [3.9860]	Nonspendable Fund Balance - Inventories and F	<u>0</u>	<u>0</u>	<u>(10,142)</u>	<u>(10,142)</u>	<u>0</u>	<u>(10,142)</u>
Subgroup : [3.9870]	Restricted Fund Balance - Debt Service						
9870	Restricted for Debt Service	0	0	(3,296,631)	(3,296,631)	3,296,631	0
Subtotal [3.9870]	Restricted Fund Balance - Debt Service	<u>0</u>	<u>0</u>	<u>(3,296,631)</u>	<u>(3,296,631)</u>	<u>3,296,631</u>	<u>0</u>
Subgroup : [3.9872]	Restricted Fund Balance - Food Services						
9872	Restricted for Nutrition	(375,762)	0	(493,608)	(493,608)	0	(493,608)
Subtotal [3.9872]	Restricted Fund Balance - Food Services	<u>(375,762)</u>	<u>0</u>	<u>(493,608)</u>	<u>(493,608)</u>	<u>0</u>	<u>(493,608)</u>
Total [3.9800]	Net Assets / Fund Balance	<u>(2,533,216)</u>	<u>(25,121,497)</u>	<u>(2,071)</u>	<u>(25,123,568)</u> a-1	<u>21,170,175</u>	<u>(3,953,993)</u>

Group : [4.1000]	Local Revenue						
Subgroup : [4.1300]	Tuition						
1310.1310	Income--Student Fees	(33,336)	0	0	0	0	0
Subtotal [4.1300]	Tuition	(33,336)	0	0	0	0	0
Subgroup : [4.1400]	Transportation Fees						
1410.1400	Transportation Fees	(13,524)	(3,589)	0	(3,589)	0	(3,589)
1410.1410	Income--Transportation Fees	(33,531)	(36,775)	0	(36,775)	0	(36,775)
Subtotal [4.1400]	Transportation Fees	(47,055)	(40,364)	0	(40,364)	0	(40,364)
Subgroup : [4.1500]	Earnings on Investments						
1510.1510	Income--Interest on Investments	(8,006)	(258,870)	33,838	(225,032)	0	(225,032)
3010.1500	Income--Interest on Investments	0	(30,232)	0	(30,232)	0	(30,232)
3010.1510	Income--Interest on Investments	(70,073)	(111,418)	0	(111,418)	0	(111,418)
5619.1510	Income--Interest on Investments	(3,819)	0	0	0	0	0
Subtotal [4.1500]	Earnings on Investments	(81,898)	(400,520)	33,838	(366,682)	0	(366,682)
Subgroup : [4.1600]	Food Services Sales						
1610.1600	Food Services	(112)	0	0	0	0	0
1610.1610	Meals for Students	(3,078)	(107,584)	0	(107,584)	0	(107,584)
1610.1620	Meals for Adults	0.00	(20.00)	0.00	(20.00)	0.00	(20.00)
1610.4561	Income--National School Lunch	0.00	(168.00)	0.00	(168.00)	0.00	(168.00)
1620.1600	Food Services	0.00	(61.00)	0.00	(61.00)	0.00	(61.00)
1620.1610	Meals for Students	0.00	(236.00)	0.00	(236.00)	0.00	(236.00)
1620.1620	Meals for Adults	(3,819)	(5,040)	0	(5,040)	0	(5,040)
8071.1610	Meals for Students	128	166	0	166	0	166
8075.1600	Food Services	(85)	(367)	0	(367)	0	(367)
8075.1610	Meals for Students	259	1,165	0	1,165	0	1,165
Subtotal [4.1600]	Food Services Sales	(6,707)	(112,145)	0	(112,145)	0	(112,145)
Subgroup : [4.1700]	District Activities Fees						
1310.1700	Student Activities	0.00	30.00	0.00	30.00	0.00	30.00
1310.1743	Curricular Activity Fees	(252)	0	0	0	0	0
1310.1743.43	Curricular Visual Arts Fees	(915)	(1,047)	0	(1,047)	0	(1,047)
1310.1743.44	Curricular Piano/Band Fees	0.00	(35.00)	0.00	(35.00)	0.00	(35.00)
1310.1743.53	Curricular Math Counts Fees	(10)	(60)	0	(60)	0	(60)
1310.1743.54	Curricular Technology Fees	(4,021)	(4,128)	0	(4,128)	0	(4,128)
1310.1743.55	Curricular Science Fees	(901)	(995)	0	(995)	0	(995)
1310.1743.56	Curricular Cycling Fees	(90)	(390)	0	(390)	0	(390)
1710.1747.10	Ex-Curr Admissions Perf. Arts	0	(50)	0	(50)	0	(50)
1710.1747.12	Ex-Curr Shakespeare	(583)	0	0	0	0	0
1711.1747.11	Ex-Curr Admissions Productions	(1,524)	(18,651)	0	(18,651)	0	(18,651)
1711.1747.12	Ex-Curr Shakespeare	0.00	(500.00)	0.00	(500.00)	0.00	(500.00)
1712.1747	Ex-Curr Activity Fees	0.00	698.00	0.00	698.00	0.00	698.00
1712.1747.12	Ex-Curr Shakespeare	(3,014)	(1,341)	0	(1,341)	0	(1,341)
1713.1745.13	Co Curricular Nutcracker	(2,177)	(16,484)	0	(16,484)	0	(16,484)
1715.1747.11	Ex-Curr Admissions Productions	(16,968)	(18,479)	0	(18,479)	0	(18,479)
1741.1743.41	Curricular Dance Class Fees	(2,470)	247	0	247	0	247
1741.1747.10	Ex-Curr Admissions Perf. Arts	0.00	(7,786.00)	0.00	(7,786.00)	0.00	(7,786.00)
1741.1747.11	Ex-Curr Admissions Productions	(4,757)	0	0	0	0	0
1741.1752	Income -- School Store	0.00	(2,922.00)	0.00	(2,922.00)	0.00	(2,922.00)
1742.1743.42	Curricular Choir Fees	(25,292)	0	0	0	0	0
1742.1747.10	Ex-Curr Admissions Perf. Arts	(149)	0	0	0	0	0
1743.1743	Curricular Activity Fees	0	375	0	375	0	375
1743.1747	Ex-Curr Activity Fees	0.00	2,973.00	0.00	2,973.00	0.00	2,973.00
1743.1747.43	Ex-Curr Local Expressions	(4,281)	(11,148)	0	(11,148)	0	(11,148)
1744.1743.44	Curricular Piano/Band Fees	(673)	(1,015)	0	(1,015)	0	(1,015)
1744.1744	Curricular Activity Fee Waivers	(10)	200	0	200	0	200
1745.1745	Co-Curricular Activity Fees	0	1,482	0	1,482	0	1,482
1745.1745.45	Co Curricular Rising Stars Fees	(33,803)	(9,767)	0	(9,767)	0	(9,767)
1746.1743	Curricular Activity Fees	0.00	1,250.00	0.00	1,250.00	0.00	1,250.00
1746.1743.46	Curricular String Fees	(4,921)	(8,161)	0	(8,161)	0	(8,161)
1746.1746	Co-Curricular Activity Fee Waiv	(20)	0	0	0	0	0
1747.1743	Curricular Activity Fees	0.00	2,910.00	0.00	2,910.00	0.00	2,910.00
1747.1743.41	Curricular Dance Class Fees	0.00	(247.00)	0.00	(247.00)	0.00	(247.00)
1747.1743.47	Curricular Dance Company Fees	(15,578)	(16,114)	0	(16,114)	0	(16,114)
1747.1747.11	Ex-Curr Admissions Productions	(5,000)	0	0	0	0	0
1749.1747	Ex-Curr Activity Fees	0.00	195.00	0.00	195.00	0.00	195.00
1749.1747.49	Ex-Curr 7-8 Gr Student Council	(5,107)	(5,228)	0	(5,228)	0	(5,228)
1750.1750	Income-Concessions/Vending	(12,819)	(9,250)	0	(9,250)	0	(9,250)
1751.1743.43	Curricular Visual Arts Fees	(2,246)	(532)	0	(532)	0	(532)
1751.1744	Curricular Activity Fee Waivers	0.00	280.00	0.00	280.00	0.00	280.00
1753.1700	Student Activities	0.00	(74.00)	0.00	(74.00)	0.00	(74.00)
1753.1743.53	Curricular Math Counts Fees	(619)	(2,566)	0	(2,566)	0	(2,566)
1754.1741.54	General Technology Income	(46)	(20)	0	(20)	0	(20)
1754.1743.54	Curricular Technology Fees	(1,852)	(8,326)	0	(8,326)	0	(8,326)
1754.1744	Curricular Activity Fee Waivers	0.00	6,037.00	0.00	6,037.00	0.00	6,037.00
1812.1745.45	Co Curricular Rising Stars Fees	0.00	(160.00)	0.00	(160.00)	0.00	(160.00)
1920.1743.55	Curricular Science Fees	0.00	(25.00)	0.00	(25.00)	0.00	(25.00)
1942.1743.54	Curricular Technology Fees	(5,000)	0	0	0	0	0
1946.1743.54	Curricular Technology Fees	0.00	(8,381.00)	0.00	(8,381.00)	0.00	(8,381.00)
1990.1743.53	Curricular Math Counts Fees	(15)	0	0	0	0	0
1990.1743.56	Curricular Cycling Fees	0.00	(30.00)	0.00	(30.00)	0.00	(30.00)
1992.1743.55	Curricular Science Fees	0.00	25.00	0.00	25.00	0.00	25.00
3010.1743.54	Curricular Technology Fees	(664)	(90)	0	(90)	0	(90)
3010.1743.55	Curricular Science Fees	0.00	(220.00)	0.00	(220.00)	0.00	(220.00)

3010.1743.56	Curricular Cycling Fees	0.00	(135.00)	0.00	(135.00)	0.00	(135.00)
3010.1744	Curricular Activity Fee Waivers	0.00	355.00	0.00	355.00	0.00	355.00
3010.1752	Income -- School Store	0.00	(182.00)	0.00	(182.00)	0.00	(182.00)
Subtotal [4.1700]	District Activities Fees	(155,777)	(137,482)	0	(137,482)	0	(137,482)

Subgroup : [4.1800]	Community Services Fees						
1310.1812	Income-Vista Conservatory Fees	0.00	210.00	0.00	210.00	0.00	210.00
1812.1812	Income-Vista Conservatory Fees	(86,671)	(89,019)	0	(89,019)	0	(89,019)
Subtotal [4.1800]	Community Services Fees	(86,671)	(88,809)	0	(88,809)	0	(88,809)

Subgroup : [4.1900]	Other Local Revenue						
1310.1741	General Student Fees	(9,498)	(1,370)	0	(1,370)	0	(1,370)
1310.1741.54	General Technology Income	(11,428)	(241)	0	(241)	0	(241)
1310.1960	Income -- Productions	(40)	0	0	0	0	0
1310.1990	Income -- Miscellaneous	0.00	(100.00)	0.00	(100.00)	0.00	(100.00)
1710.1960	Income -- Productions	0.00	(20.00)	0.00	(20.00)	0.00	(20.00)
1711.1960	Income -- Productions	(21,456)	0	0	0	0	0
1711.1990	Income -- Miscellaneous	0.00	(200.00)	0.00	(200.00)	0.00	(200.00)
1713.1921	Income -- Fundraisers	(2,072)	0	0	0	0	0
1713.1960	Income -- Productions	(7,603)	0	0	0	0	0
1715.1960	Income -- Productions	(842)	0	0	0	0	0
1741.1741	General Student Fees	(365)	0	0	0	0	0
1742.1921	Income -- Fundraisers	(430)	(20,408)	0	(20,408)	0	(20,408)
1745.1921	Income -- Fundraisers	(1,563)	0	0	0	0	0
1747.1921	Income -- Fundraisers	(209)	0	0	0	0	0
1750.1921	Income -- Fundraisers	(1,160)	0	0	0	0	0
1753.1921	Income -- Fundraisers	(676)	0	0	0	0	0
1754.1921	Income -- Fundraisers	(70)	0	0	0	0	0
1754.1942	Income -- Technology Grants	0	(13,821)	0	(13,821)	0	(13,821)
1754.1990	Income -- Miscellaneous	(25)	0	0	0	0	0
1910.1910	Income -- Rental of Building	(6,113)	(15,996)	0	(15,996)	0	(15,996)
1920.1910	Income -- Rental of Building	0.00	(2,000.00)	0.00	(2,000.00)	0.00	(2,000.00)
1920.1921	Income -- Fundraisers	(150)	(551)	0	(551)	0	(551)
1921.1921	Income -- Fundraisers	(22,213)	(19,339)	0	(19,339)	0	(19,339)
1921.1990	Income -- Miscellaneous	0	(1,000)	0	(1,000)	0	(1,000)
1941.1941	Income--Yearbook	(444)	(839)	0	(839)	0	(839)
1942.1741.54	General Technology Income	(6,971)	0	0	0	0	0
1942.1942	Income -- Technology Grants	(26,335)	(12,030)	0	(12,030)	0	(12,030)
1943.1943	Income -- Grants Misc	(20)	0	0	0	0	0
1946.1942	Income -- Technology Grants	0.00	(10,111.00)	0.00	(10,111.00)	0.00	(10,111.00)
1950.1950	Income -- LiveScan Fees	(1,090)	0	0	0	0	0
1990.1900	Other Local Revenue	(381)	0	0	0	0	0
1990.1921	Income -- Fundraisers	(32)	47	0	47	0	47
1990.1941	Income--Yearbook	0.00	(170.00)	0.00	(170.00)	0.00	(170.00)
1990.1990	Income -- Miscellaneous	(52,853)	(100,465)	0	(100,465)	0	(100,465)
1991.1991	Income -- Library Fines	(106)	(108)	0	(108)	0	(108)
1992.1921	Income -- Fundraisers	(1)	0	0	0	0	0
1992.1990	Income -- Miscellaneous	(2,132)	(235)	0	(235)	0	(235)
3010.1921	Income -- Fundraisers	(102)	0	0	0	0	0
3010.1951	Local Counseling Support	0.00	23.00	0.00	23.00	0.00	23.00
3010.1990	Income -- Miscellaneous	(5,707)	(2,618)	0	(2,618)	0	(2,618)
5619.1990	Income -- Miscellaneous	0	(14,989)	0	(14,989)	0	(14,989)
Subtotal [4.1900]	Other Local Revenue	(182,087)	(216,541)	0	(216,541)	0	(216,541)

Subgroup : [4.1920]	Contributions						
1715.1920	Income -- Cash Donation	(242)	0	0	0	0	0
1744.1920	Income -- Cash Donation	(96)	0	0	0	0	0
1744.1921	Income -- Fundraisers	0.00	(1,104.00)	0.00	(1,104.00)	0.00	(1,104.00)
1745.1920	Income -- Cash Donation	(242)	0	0	0	0	0
1751.1921	Income -- Fundraisers	0.00	(796.00)	0.00	(796.00)	0.00	(796.00)
1754.1920	Income -- Cash Donation	(765)	0	0	0	0	0
1920.1920	Income -- Cash Donation	(10,489)	(14,033)	0	(14,033)	0	(14,033)
1925.1925	Income -- PTO	(288)	(345)	0	(345)	0	(345)
1946.1920	Income -- Cash Donation	0.00	(100.00)	0.00	(100.00)	0.00	(100.00)
1990.1920	Income -- Cash Donation	0	(1,800)	0	(1,800)	0	(1,800)
1992.1920	Income -- Cash Donation	5	0	0	0	0	0
3010.1920	Income -- Cash Donation	(429)	0	0	0	0	0
Subtotal [4.1920]	Contributions	(12,546)	(18,178)	0	(18,178)	0	(18,178)

Total [4.1000]	Local Revenue	(606,077)	(1,014,039)	33,838	(980,201)	0	(980,201)
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Group : [4.3000]	State Revenue						
Subgroup : [4.3000]	MSP - Basic School Program						
3005.3005	Income -- Kindergarten WPU	(181,909)	(195,475)	0	(195,475)	0	(195,475)
3010.3010	Income--K-12 WPU	(3,592,176)	(3,880,239)	6,423	(3,873,816)	0	(3,873,816)
3020.3020	Income--Professional Staff	(272,755)	(294,658)	0	(294,658)	0	(294,658)
7380.3010	Income - K-12	0.00	0.00	(6,423.00)	(6,423.00)	0.00	(6,423.00)
Subtotal [4.3000]	MSP - Basic School Program	(4,046,840)	(4,370,372)	0	(4,370,372)	0	(4,370,372)

Subgroup : [4.3100]	MSP - Restricted Basic School Programs						
1205.3105	Income-Special Ed Add-On	(371,630)	(838,511)	418,722	(419,789)	0	(419,789)
1210.3110	Income-SpEd Self-Contained	(19,513)	(4,038)	3,919	(119)	0	(119)
1220.3120	Income--Ext. Year Special Educa	(800)	(10,790)	10,790	0	0	0
1225.3125	Income--Sped State Programs	(8,083)	(9,418)	9,418	0	0	0
1278.3178	SPED Ext Year Special Educators	(1,652)	(2,052)	2,052	0	0	0
5201.3130	Income--Class Size Reduction	(359,683)	(386,940)	0	(386,940)	0	(386,940)

5344.3144	Students At-Risk Add on	(76,593)	(140,104)	0	(140,104)	0	(140,104)
6903.3156	CTE Comp Counseling & Guide	(20,000)	(20,000)	0	(20,000)	0	(20,000)
Subtotal [4.3100]	MSP - Restricted Basic School Programs	(857,954)	(1,411,853)	444,901	(966,952)	0	(966,952)
Subgroup : [4.3200]	MSP - Related to Basic School Programs						
3211.3211	Charter School Funding Base Pgm	(90,453)	(104,989)	0	(104,989)	0	(104,989)
5619.3419	Income--Charter Local Replaceme	(2,968,399)	(3,283,112)	0	(3,283,112)	0	(3,283,112)
5653.3253	Public Ed Capital & Technology	0.00	(137,485.00)	0.00	(137,485.00)	0.00	(137,485.00)
Subtotal [4.3200]	MSP - Related to Basic School Programs	(3,058,852)	(3,525,586)	0	(3,525,586)	0	(3,525,586)
Subgroup : [4.3300]	MSP - Focused Populations						
5697.3305	Early Literacy Program	0.00	(2,685.00)	0.00	(2,685.00)	0.00	(2,685.00)
5805.3305	Early Literacy Program	(63,729)	0	0	0	0	0
Subtotal [4.3300]	MSP - Focused Populations	(63,729)	(2,685)	0	(2,685)	0	(2,685)
Subgroup : [4.3400]	MSP- Educator Supports						
5642.3442	Elementary School Counselor Pgm	(50,000)	(50,000)	0	(50,000)	0	(50,000)
5805.3405	Income--K-3 Reading Achievement	0	(43,670)	0	(43,670)	0	(43,670)
5807.3450	TSSP Funds	(21,423)	(21,423)	0	(21,423)	0	(21,423)
5868.3468	Teachers Supplies & Materials	(8,498)	(8,696)	0	(8,696)	0	(8,696)
5876.3476	Income--Educator Salary Adjust	(272,314)	(286,524)	0	(286,524)	0	(286,524)
5911.3411	3411 ELL Software Support	(7,920)	(6,369)	0	(6,369)	0	(6,369)
Subtotal [4.3400]	MSP- Educator Supports	(360,155)	(416,682)	0	(416,682)	0	(416,682)
Subgroup : [4.3500]	MSP - Statewide Initiatives						
5420.3420	Income--School LAND Trust	(68,897)	(216,920)	0	(216,920)	0	(216,920)
5655.3555	Digital Teaching and Learning	(61,119)	(64,032)	0	(64,032)	0	(64,032)
5666.3566	Professional Learning	(6,444)	(5,872)	0	(5,872)	0	(5,872)
5678.3578	Teacher & Student Success	(190,310)	(228,156)	0	(228,156)	0	(228,156)
5679.3579	Student Health & Counsel Suppor	(56,448)	(57,931)	0	(57,931)	0	(57,931)
5810.3410	Income--Library Books & Supplie	(1,084)	(1,084)	0	(1,084)	0	(1,084)
5882.3582	3582 Beverly Taylor Sorensen	0.00	(37,600.00)	0.00	(37,600.00)	0.00	(37,600.00)
Subtotal [4.3500]	MSP - Statewide Initiatives	(384,302)	(611,595)	0	(611,595)	0	(611,595)
Subgroup : [4.3800]	Non MSP State Revenues from USBE						
5608.3808	School Mental Health	(759)	0	0	0	0	0
5644.3844	STEM Endorsement Incentives	0.00	(700.00)	700.00	0.00	0.00	0.00
5667.3867	Educator Professional Time	0.00	(92,848.00)	56,210.00	(36,638.00)	0.00	(36,638.00)
5672.3872	Substance Abuse Prevention	(2,333)	0	0	0	0	0
5673.3873	Elec Cig Subs & Nic Prev	0.00	(4,000.00)	0.00	(4,000.00)	0.00	(4,000.00)
5674.3874	Suicide Prevention	(1,000)	(1,000)	1,000	0	0	0
8070.3870	Income--State (Liquor Tax)	(88,381)	(56,492)	0	(56,492)	0	(56,492)
Subtotal [4.3800]	Non MSP State Revenues from USBE	(92,473)	(155,040)	57,910	(97,130)	0	(97,130)
Total [4.3000]	State Revenue	(8,864,305)	(10,493,813)	502,811	(9,991,002)	0	(9,991,002)
Group : [4.4000]	Federal Revenue						
Subgroup : [4.4500]	Federal Child Nutrition Program (8000)						
8071.4561	Income--National School Lunch	(26,770)	(32,969)	0	(32,969)	0	(32,969)
8075.4561	Income--National School Lunch	(523,457)	(211,426)	0	(211,426)	0	(211,426)
8079.4561	Income--National School Lunch	(15,494)	(13,101)	0	(13,101)	0	(13,101)
Subtotal [4.4500]	Federal Child Nutrition Program (8000)	(565,721)	(257,496)	0	(257,496)	0	(257,496)
Subgroup : [4.4800]	Federal Programs Through USBE (7000)						
7215.4200	ESSER Funds to LEAs	(273,957)	0	0	0	0	0
7225.4200	ESSER Funds to LEAs	(54,530)	(113,083)	0	(113,083)	0	(113,083)
7524.4524	Income--IDEA School Age	(154,010)	(163,623)	0	(163,623)	0	(163,623)
7526.4526	MTSS Grant	(12,000)	0	0	0	0	0
7801.4801	Income--Title I	(134,775)	(134,603)	0	(134,603)	0	(134,603)
7860.4860	Income--Improving Teacher Quali	(20,218)	0	0	0	0	0
7905.4865	Income -- Supporting Effec Inst	(10,000)	0	0	0	0	0
8075.4560	Pandemic EBT Flow Through	0.00	(32,365)	0	(32,365)	0	(32,365)
8080.4560	Pandemic EBT Flow Through	0.00	(628)	0	(628)	0	(628)
Subtotal [4.4800]	Federal Programs Through USBE (7000)	(659,490)	(444,302)	0	(444,302)	0	(444,302)
Subgroup : [4.4999]	Other Federal Revenue						
7380.4700	E-Rate	0	(14,989)	0	(14,989)	0	(14,989)
Subtotal [4.4999]	Other Federal Revenue	0	(14,989)	0	(14,989)	0	(14,989)
Total [4.4000]	Federal Revenue	(1,225,211)	(716,787)	0	(716,787)	0	(716,787)
Group : [5.1000]	Instruction (Program Services - School)						
Subgroup : [5.100]	Salaries						
1205.10.131	Wages--Teachers	273	0	0	0	0	0
1205.10.131S	Wages--Teachers Special Ed	153,431	202,176	0	202,176	0	202,176
1205.10.132S	Wages--Substitute Teacher SpEd.	0	661	0	661	0	661
1205.10.161S	Wages--Aides Special Education	1,342	9,830	0	9,830	0	9,830
1210.10.131S	Wages--Teachers Special Ed	19,513	0	0	0	0	0
1220.10.161S	Wages--Aides Special Education	800	0	0	0	0	0
1278.10.131S	Wages--Teachers Special Ed	1,652	(1,300)	1,300	0	0	0
1310.10.161	Wages--Aides & Instructors	0.00	35.00	0.00	35.00	0.00	35.00
1712.10.131	Wages--Teachers	773	0	0	0	0	0
3005.10.131	Wages--Teachers	99,590	62,116	0	62,116	0	62,116
3010.10.131	Wages--Teachers	1,082,738	1,277,700	0	1,277,700	0	1,277,700
3010.10.132	Wages--Substitute Teacher	25,586	43,916	0	43,916	0	43,916
3010.10.161	Wages--Aides & Instructors	395	195	0	195	0	195

3020.10.131	Wages--Teachers	369	1,376	0	1,376	0	1,376
5201.10.131	Wages--Teachers	359,683	386,940	0	386,940	0	386,940
5344.10.131	Wages--Teachers	0.00	59,457.00	0.00	59,457.00	0.00	59,457.00
5344.10.161	Wages--Aides & Instructors	76,593	74,328	0	74,328	0	74,328
5420.10.131	Wages--Teachers	16,161	36,570	0	36,570	0	36,570
5420.10.161	Wages--Aides & Instructors	0	4,609	0	4,609	0	4,609
5655.10.131	Wages--Teachers	40,000	27,918	0	27,918	0	27,918
5666.10.131	Wages--Teachers	0.00	5,872.00	0.00	5,872.00	0.00	5,872.00
5666.10.132	Wages--Substitute Teacher	6,444	0	0	0	0	0
5667.10.131	Wages--Teachers	0.00	29,972.00	0.00	29,972.00	0.00	29,972.00
5673.10.131	Wages--Teachers	0.00	1,361.00	0.00	1,361.00	0.00	1,361.00
5678.10.131	Wages--Teachers	181,654	222,023	0	222,023	0	222,023
5807.10.131	Wages--Teachers	4,100	4,100	0	4,100	0	4,100
5807.10.131S	Wages--Teachers Special Ed	12,300	12,300	0	12,300	0	12,300
5876.10.131	Wages--Teachers	237,948	269,418	0	269,418	0	269,418
5876.10.131S	Wages--Teachers Special Ed	0	17,106	0	17,106	0	17,106
5882.10.131	Wages--Teachers	0.00	37,600.00	0.00	37,600.00	0.00	37,600.00
7215.10.131	Wages--Teachers	465	0	0	0	0	0
7215.10.161	Wages--Aides & Instructors	25,285	0	0	0	0	0
7225.10.131	Wages--Teachers	0.00	1,648.00	0.00	1,648.00	0.00	1,648.00
7524.10.131S	Wages--Teachers Special Ed	0	28,249	0	28,249	0	28,249
7524.10.161S	Wages--Aides Special Education	137,935	130,401	0	130,401	0	130,401
7801.10.131	Wages--Teachers	1,916	0	0	0	0	0
7801.10.161	Wages--Aides & Instructors	99,633	89,776	0	89,776	0	89,776
Subtotal [5.100]	Salaries	2,586,579	3,036,353	1,300	3,037,653	0	3,037,653
Subgroup : [5.210]	State Retirement						
1205.10.210S	Local Retirement Special Ed	32,014	35,587	0	35,587	0	35,587
1410.10.210	Local Retirement Program	721	0	0	0	0	0
3005.10.210	Local Retirement Program	0	34,301	0	34,301	0	34,301
3010.10.210	Local Retirement Program	317,065	335,968	0	335,968	0	335,968
5655.10.210	Local Retirement Program	1,145	0	0	0	0	0
5876.10.210	Local Retirement Program	16,339	0	0	0	0	0
7215.10.210	Local Retirement Program	102	0	0	0	0	0
7524.10.210S	Local Retirement Special Ed	1,282	0	0	0	0	0
7801.10.210	Local Retirement Program	69	0	0	0	0	0
Subtotal [5.210]	State Retirement	368,737	405,856	0	405,856	0	405,856
Subgroup : [5.220]	Social Security						
1205.10.220S	SS & Medicare Special Education	15,075	24,319	0	24,319	0	24,319
3005.10.220	Social Security & Medicare	6,576	6,095	0	6,095	0	6,095
3010.10.220	Social Security & Medicare	131,778	178,240	0	178,240	0	178,240
5420.10.220	Social Security & Medicare	0.00	2,741.00	0.00	2,741.00	0.00	2,741.00
5655.10.220	Social Security & Medicare	3,739	2,481	0	2,481	0	2,481
5678.10.220	Social Security & Medicare	8,656	0	0	0	0	0
5807.10.220	Social Security & Medicare	1,256	1,256	0	1,256	0	1,256
5807.10.220S	SS & Medicare Special Education	3,767	3,767	0	3,767	0	3,767
5876.10.220	Social Security & Medicare	18,027	0	0	0	0	0
7215.10.220	Social Security & Medicare	2,903	0	0	0	0	0
7225.10.220	Social Security & Medicare	0.00	322.00	0.00	322.00	0.00	322.00
7524.10.220S	SS & Medicare Special Education	7,331	3,902	0	3,902	0	3,902
7801.10.220	Social Security & Medicare	12,974	13,353	0	13,353	0	13,353
Subtotal [5.220]	Social Security	212,082	236,476	0	236,476	0	236,476
Subgroup : [5.240]	Insurance						
1205.10.240S	Health Benefits Special Ed	69,214	20,271	0	20,271	0	20,271
1410.10.240	Employee Health Benefits	201	326	0	326	0	326
3005.10.240	Employee Health Benefits	22,744	0	0	0	0	0
3010.10.240	Employee Health Benefits	594,663	752,764	0	752,764	0	752,764
5619.10.240	Employee Health Benefits	3,361	0	0	0	0	0
5679.10.240	Employee Health Benefits	1,167	0	0	0	0	0
7524.10.240S	Health Benefits Special Ed	7,462	49	0	49	0	49
7801.10.240	Employee Health Benefits	19,918	31,474	0	31,474	0	31,474
Subtotal [5.240]	Insurance	718,730	804,884	0	804,884	0	804,884
Subgroup : [5.299]	Other Employee Benefits						
1205.10.250S	Life Insurance - SpEd	2,798	3,101	0	3,101	0	3,101
3010.10.250	Life Insurance	16,868	14,202	0	14,202	0	14,202
3010.10.270	Worker's Compensation Insurance	11,048	9,419	0	9,419	0	9,419
5655.10.250	Life Insurance	0.00	1,263.00	0.00	1,263.00	0.00	1,263.00
7801.10.250	Life Insurance	184	0	0	0	0	0
Subtotal [5.299]	Other Employee Benefits	30,898	27,985	0	27,985	0	27,985
Subgroup : [5.300]	Purchased Professional and Technical Services						
3010.10.320	IT Services	3,090	3,000	4,408	7,408	0	7,408
5619.10.320	IT Services	0.00	4,408.00	(4,408.00)	0.00	0.00	0.00
Subtotal [5.300]	Purchased Professional and Technical Services	3,090	7,408	0	7,408	0	7,408
Subgroup : [5.500]	Other Purchased Services						
3010.10.587	Field Trips Expense	1,057	786	0	786	0	786
Subtotal [5.500]	Other Purchased Services	1,057	786	0	786	0	786
Subgroup : [5.600]	Supplies and Materials						
1205.10.606	Supplies--Dance Courses	0.00	62.00	0.00	62.00	0.00	62.00
1205.10.612	Supplies--Teacher Class Funds	0	17	0	17	0	17
1205.10.612S	Supplies--SPED Class Funds	496	630	0	630	0	630

1205.10.617	Supplies-Special Education	44,794	88,650	0	88,650	0	88,650
1205.10.642	Curriculum--Special Education	0	558	0	558	0	558
1210.10.617	Supplies-Special Education	0.00	119.00	0.00	119.00	0.00	119.00
1225.10.617	Supplies-Special Education	7,162	0	0	0	0	0
1310.10.627	Supplies-Vocal Xpressions	0.00	35.00	0.00	35.00	0.00	35.00
1310.10.643	Supplies--6-8 Student Supplies	2,647	1,824	0	1,824	0	1,824
1310.10.650	Supplies--Technology	0	115	0	115	0	115
1710.10.614	Supplies--Performing Arts	288	979	0	979	0	979
1711.10.608	Supplies--Theatre Productions	16,935	8,007	0	8,007	0	8,007
1712.10.609	Supplies--Shakespeare	3,254	1,745	0	1,745	0	1,745
1712.10.610	Supplies--Copier & Printers	176	204	0	204	0	204
1713.10.606	Supplies--Dance Courses	1,640	0	0	0	0	0
1713.10.619	Supplies--Dance Company Exp.	685	0	0	0	0	0
1713.10.621	Supplies -- Nutcracker	6,122	11,605	0	11,605	0	11,605
1715.10.608	Supplies--Theatre Productions	9,671	9,416	0	9,416	0	9,416
1715.10.614	Supplies--Performing Arts	837	(300)	0	(300)	0	(300)
1715.10.627	Supplies-Vocal Xpressions	80	0	0	0	0	0
1741.10.606	Supplies--Dance Courses	6,397	12,688	0	12,688	0	12,688
1742.10.618	Supplies--Choir Fundraiser	22,162	21,348	0	21,348	0	21,348
1742.10.627	Supplies-Vocal Xpressions	125	0	0	0	0	0
1743.10.627	Supplies-Vocal Xpressions	4,170	4,753	0	4,753	0	4,753
1744.10.601	Supplies--Piano/Band	5,063	5,112	0	5,112	0	5,112
1744.10.610	Supplies--Copier & Printers	0.00	43.00	0.00	43.00	0.00	43.00
1744.10.612	Supplies-Teacher Class Funds	0.00	70.00	0.00	70.00	0.00	70.00
1744.10.614	Supplies--Performing Arts	0	169	0	169	0	169
1744.10.648	Curriculum--Performing Arts	707	483	0	483	0	483
1745.10.615	Supplies--Vista Rising Stars	35,845	11,075	0	11,075	0	11,075
1746.10.612	Supplies-Teacher Class Funds	0.00	94.00	0.00	94.00	0.00	94.00
1746.10.620	Supplies--Strings (Fundraisers)	9,376	16,798	0	16,798	0	16,798
1746.10.648	Curriculum--Performing Arts	0.00	270.00	0.00	270.00	0.00	270.00
1747.10.619	Supplies--Dance Company Exp.	16,173	14,585	0	14,585	0	14,585
1747.10.648	Curriculum--Performing Arts	225	0	0	0	0	0
1750.10.608	Supplies--Theatre Productions	402	0	0	0	0	0
1751.10.613	Supplies--Art	0.00	1,798.00	0.00	1,798.00	0.00	1,798.00
1753.10.607	Supplies--Math Counts	961	2,797	0	2,797	0	2,797
1754.10.641	Curriculum & Materials	0.00	7,700.00	0.00	7,700.00	0.00	7,700.00
1754.10.650	Supplies--Technology	600	87	0	87	0	87
1754.10.651	Supplies--Robotics	30,728	4,719	0	4,719	0	4,719
1812.10.612	Supplies-Teacher Class Funds	0.00	264.00	0.00	264.00	0.00	264.00
1921.10.625	Supplies-Misc. Fundrsr. Exp.	8,820	0	0	0	0	0
1941.10.624	Supplies--Yearbook Expense	27	356	0	356	0	356
1942.10.650	Supplies--Technology	0	1,312	0	1,312	0	1,312
1942.10.651	Supplies--Robotics	5,360	781	0	781	0	781
1944.10.650	Supplies--Technology	1,313	0	0	0	0	0
1945.10.650	Supplies--Technology	564	0	0	0	0	0
1945.10.651	Supplies--Robotics	3,834	0	0	0	0	0
1946.10.651	Supplies--Robotics	0.00	13,423.00	0.00	13,423.00	0.00	13,423.00
1947.10.651	Supplies--Robotics	0.00	2,779.00	0.00	2,779.00	0.00	2,779.00
1990.10.625	Supplies-Misc. Fundrsr. Exp.	0.00	2,014.00	0.00	2,014.00	0.00	2,014.00
3005.10.611	Supplies--Classroom	718	1,535	0	1,535	0	1,535
3005.10.641	Curriculum & Materials	0	1,712	0	1,712	0	1,712
3005.10.648	Curriculum--Performing Arts	0.00	112.00	0.00	112.00	0.00	112.00
3010.10.601	Supplies--Piano/Band	335	759	0	759	0	759
3010.10.604	Supplies-Workroom	16,065	29,301	0	29,301	0	29,301
3010.10.606	Supplies--Dance Courses	127	0	0	0	0	0
3010.10.607	Supplies--Math Counts	150	0	0	0	0	0
3010.10.608	Supplies--Theatre Productions	99	111	0	111	0	111
3010.10.610	Supplies--Copier & Printers	18,765	24,672	0	24,672	(7,314)	17,358
3010.10.611	Supplies--Classroom	11,218	20,119	0	20,119	0	20,119
3010.10.612	Supplies-Teacher Class Funds	49	3,984	0	3,984	0	3,984
3010.10.612S	Supplies--SPED Class Funds	213	60	0	60	0	60
3010.10.613	Supplies--Art	3,920	1,239	0	1,239	0	1,239
3010.10.614	Supplies--Performing Arts	6,822	8,124	0	8,124	0	8,124
3010.10.615	Supplies--Vista Rising Stars	850	50	0	50	0	50
3010.10.616	Supplies-Physical Education	2,389	3,819	0	3,819	0	3,819
3010.10.617	Supplies-Special Education	0	453	0	453	0	453
3010.10.618	Supplies--Choir Fundraiser	50	360	0	360	0	360
3010.10.620	Supplies--Strings (Fundraisers)	0	50	0	50	0	50
3010.10.621	Supplies -- Nutcracker	0.00	212.00	0.00	212.00	0.00	212.00
3010.10.624	Supplies--Yearbook Expense	0	119	0	119	0	119
3010.10.625	Supplies-Misc. Fundrsr. Exp.	8,951	6,002	0	6,002	0	6,002
3010.10.627	Supplies-Vocal Xpressions	540	0	0	0	0	0
3010.10.641	Curriculum & Materials	25,864	12,855	0	12,855	0	12,855
3010.10.642	Curriculum--Special Education	0.00	25.00	0.00	25.00	0.00	25.00
3010.10.643	Supplies--6-8 Student Supplies	1,874	1,096	0	1,096	0	1,096
3010.10.648	Curriculum--Performing Arts	4,845	6,892	0	6,892	0	6,892
3010.10.650	Supplies--Technology	15,688	33,497	0	33,497	0	33,497
3010.10.651	Supplies--Robotics	15,626	23,015	0	23,015	0	23,015
3010.10.670	Supplies--Software	12,413	5,096	0	5,096	0	5,096
5420.10.601	Supplies--Piano/Band	68	0	0	0	0	0
5420.10.611	Supplies--Classroom	16,560	0	0	0	0	0
5420.10.641	Curriculum & Materials	54	97,941	0	97,941	0	97,941
5420.10.642	Curriculum--Special Education	0.00	299.00	0.00	299.00	0.00	299.00
5420.10.650	Supplies--Technology	11,477	0	0	0	0	0
5619.10.650	Supplies--Technology	648	0	0	0	0	0
5655.10.650	Supplies--Technology	2,739	0	0	0	0	0

5655.10.651	Supplies--Robotics	13,496	0	0	0	0	0
5678.10.612	Supplies--Teacher Class Funds	0.00	5,880.00	0.00	5,880.00	0.00	5,880.00
5678.10.612S	Supplies--SPED Class Funds	0.00	86.00	0.00	86.00	0.00	86.00
5678.10.614	Supplies--Performing Arts	0.00	31.00	0.00	31.00	0.00	31.00
5678.10.641	Curriculum & Materials	0.00	19.00	0.00	19.00	0.00	19.00
5678.10.651	Supplies--Robotics	0.00	52.00	0.00	52.00	0.00	52.00
5810.10.670	Supplies--Software	624	0	0	0	0	0
5868.10.611	Supplies--Classroom	841	8,397	0	8,397	0	8,397
5868.10.612	Supplies--Teacher Class Funds	7,566	239	0	239	0	239
5868.10.650	Supplies--Technology	20	0	0	0	0	0
7215.10.641	Curriculum & Materials	200,000	0	0	0	0	0
7215.10.670	Supplies--Software	1,474	0	0	0	0	0
7225.10.641	Curriculum & Materials	54,530	0	0	0	0	0
Subtotal [5.600]	Supplies and Materials	705,307	547,397	0	547,397	(7,314)	540,083
Subgroup : [5.700]	Property						
3010.10.734	Equipment--Technology	35,187	245,452	166	245,618	0	245,618
5420.10.734	Equipment--Technology	8,980	21,060	0	21,060	0	21,060
5420.10.738	Equipment--Performing Arts	10,019	0	0	0	0	0
5619.10.734	Equipment--Technology	0	5,231	(166)	5,065	0	5,065
5655.10.734	Equipment--Technology	0	32,370	0	32,370	0	32,370
5810.10.734	Equipment--Technology	0.00	944.00	0.00	944.00	0.00	944.00
7380.10.734	Equipment--Technology	0.00	21,412.00	0.00	21,412.00	0.00	21,412.00
Subtotal [5.700]	Property	54,186	326,469	0	326,469	0	326,469
Subgroup : [5.790]	Depreciation and Amortization						
3010.10.790	Depreciation	417,795	0	0	0	403,260	403,260
Subtotal [5.790]	Depreciation and Amortization	417,795	0	0	0	403,260	403,260
Subgroup : [5.800]	Other Objects						
1993	Gain/Loss on Sale of Assets	0	0	0	0	3,250	3,250
Subtotal [5.800]	Other Objects	0	0	0	0	3,250	3,250
Total [5.1000]	Instruction (Program Services - School)	5,098,461	5,393,614	1,300	5,394,914	399,196	5,794,110
Group : [5.2100]	Support Services - Students (Program Services - School)						
Subgroup : [5.100]	Salaries						
3010.21.142	Wages--Guidance	60,020	63,222	0	63,222	0	63,222
3010.21.143	Wages--School Nurse	231	0	0	0	0	0
3010.21.152	Wages--Assistant Counselor	8,127	441	0	441	0	441
3020.21.142	Wages--Guidance	0.00	14,601.00	0.00	14,601.00	0.00	14,601.00
5344.21.142	Wages--Guidance	0.00	6,319.00	0.00	6,319.00	0.00	6,319.00
5420.21.142	Wages--Guidance	0.00	24,185.00	0.00	24,185.00	0.00	24,185.00
5608.21.142	Wages--Guidance	759	0	0	0	0	0
5642.21.142	Wages--Guidance	24,947	18,871	0	18,871	0	18,871
5667.21.142	Wages--Guidance	0.00	1,613.00	0.00	1,613.00	0.00	1,613.00
5672.21.142	Wages--Guidance	2,333	0	0	0	0	0
5679.21.142	Wages--Guidance	38,537	51,215	0	51,215	0	51,215
6903.21.152	Wages--Assistant Counselor	20,000	18,618	0	18,618	0	18,618
7215.21.142	Wages--Guidance	34,790	0	0	0	0	0
7225.21.142	Wages--Guidance	0.00	1,577.00	0.00	1,577.00	0.00	1,577.00
7905.21.142	Wages--Guidance	10,000	0	0	0	0	0
Subtotal [5.100]	Salaries	199,744	200,662	0	200,662	0	200,662
Subgroup : [5.210]	State Retirement						
3010.21.210	Retirement Benefits	8,176	0	0	0	0	0
5642.21.210	Retirement Benefits	24,795	30,998	0	30,998	0	30,998
5679.21.210	Retirement Benefits	3,959	2,649	0	2,649	0	2,649
Subtotal [5.210]	State Retirement	36,930	33,647	0	33,647	0	33,647
Subgroup : [5.220]	Social Security						
3010.21.220	Social Security & Medicare	9,163	9,834	0	9,834	0	9,834
5420.21.220	Social Security & Medicare	0.00	1,984.00	0.00	1,984.00	0.00	1,984.00
5642.21.220	Social Security & Medicare	129	0	0	0	0	0
5679.21.220	Social Security & Medicare	3,218	3,163	0	3,163	0	3,163
6903.21.220	Social Security & Medicare	0.00	1,382.00	0.00	1,382.00	0.00	1,382.00
7215.21.220	Social Security & Medicare	2,718	0	0	0	0	0
7225.21.220	Social Security & Medicare	0.00	229.00	0.00	229.00	0.00	229.00
Subtotal [5.220]	Social Security	15,228	16,592	0	16,592	0	16,592
Subgroup : [5.240]	Insurance						
1205.21.240	Medical Insurance Expenses	1,147	0	0	0	0	0
3010.21.240	Medical Insurance Expenses	13,411	7,493	18,036	25,529	0	25,529
5420.21.240	Medical Insurance Expenses	0.00	6,841.00	0.00	6,841.00	0.00	6,841.00
5619.21.240	Medical Insurance Expenses	15,035	18,036	(18,036)	0	0	0
5679.21.240	Medical Insurance Expenses	9,567	0	0	0	0	0
7215.21.240	Medical Insurance Expenses	4,972	0	0	0	0	0
7225.21.240	Medical Insurance Expenses	0.00	1,244.00	0.00	1,244.00	0.00	1,244.00
Subtotal [5.240]	Insurance	44,132	33,614	0	33,614	0	33,614
Subgroup : [5.299]	Other Employee Benefits						
3010.21.250	Life Insurance	2,129	1,277	0	1,277	0	1,277
5679.21.250	Life Insurance	0.00	634.00	0.00	634.00	0.00	634.00
Subtotal [5.299]	Other Employee Benefits	2,129	1,911	0	1,911	0	1,911
Subgroup : [5.300]	Purchased Professional and Technical Services						

1205.21.320	Services-Special Education	22,576	0	0	0	0	0
1225.21.320	Services-Special Education	921	0	0	0	0	0
Subtotal [5.300]	Purchased Professional and Technical Services	23,497	0	0	0	0	0
Subgroup : [5.500] Other Purchased Services							
3010.21.580	Travel/Training Expenses	0	1,131	0	1,131	0	1,131
5420.21.580	Travel/Training Expenses	550	0	0	0	0	0
Subtotal [5.500]	Other Purchased Services	550	1,131	0	1,131	0	1,131
Subgroup : [5.600] Supplies and Materials							
1749.21.601	Supplies--Student Guidance	0.00	400.00	0.00	400.00	0.00	400.00
1749.21.610	Supplies--Student Council	2,186	3,259	0	3,259	0	3,259
3010.21.601	Supplies--Student Guidance	886	2,249	0	2,249	0	2,249
3010.21.603	Supplies--Medical/First Aid	1,451	2,414	0	2,414	0	2,414
3010.21.605	Supplies--Safety	809	422	0	422	0	422
3010.21.610	Supplies--Student Council	300	377	0	377	0	377
5619.21.605	Supplies--Safety	146	0	0	0	0	0
5642.21.601	Supplies--Student Guidance	129	131	0	131	0	131
5674.21.601	Supplies--Student Guidance	1,000	0	0	0	0	0
5679.21.601	Supplies--Student Guidance	0.00	270.00	0.00	270.00	0.00	270.00
Subtotal [5.600]	Supplies and Materials	6,907	9,522	0	9,522	0	9,522
Subgroup : [5.700] Property							
3010.21.731	Equipment--Furniture & Equipmen	1,940	6,600	0	6,600	0	6,600
3010.21.733	Equipment/Furniture-Special Ed.	0.00	54.00	5,098.00	5,152.00	0.00	5,152.00
5619.21.731	Equipment--Furniture & Equipmen	2,472	88,616	0	88,616	0	88,616
5619.21.733	Equipment/Furniture-Special Ed.	0.00	5,098.00	(5,098.00)	0.00	0.00	0.00
Subtotal [5.700]	Property	4,412	100,368	0	100,368	0	100,368
Subgroup : [5.800] Other Objects							
1925.21.804	PTO Expense	2,487	0	0	0	0	0
3010.21.801	Student Motivation	0	2,637	0	2,637	0	2,637
5420.21.801	Student Motivation	1,472	2,220	0	2,220	0	2,220
5619.21.801	Student Motivation	188	0	0	0	0	0
5868.21.801	Student Motivation	54	0	0	0	0	0
Subtotal [5.800]	Other Objects	4,201	4,857	0	4,857	0	4,857
Total [5.2100]	Support Services - Students (Program Services)	337,730	402,304	0	402,304	0	402,304
Group : [5.2200] Support Services - Instructional Staff Assistance (Program Services - School)							
Subgroup : [5.100] Salaries							
3010.22.145	Wages--Librarian	8,597	15,248	0	15,248	0	15,248
7801.22.115	Wages-Title I Supervisor	16	0	0	0	0	0
Subtotal [5.100]	Salaries	8,613	15,248	0	15,248	0	15,248
Subgroup : [5.210] State Retirement							
3010.22.210	Retirement Benefits	205	0	0	0	0	0
7215.22.210	Retirement Benefits	848	0	0	0	0	0
Subtotal [5.210]	State Retirement	1,053	0	0	0	0	0
Subgroup : [5.220] Social Security							
3010.22.220	Social Security & Medicare	908	1,474	0	1,474	0	1,474
Subtotal [5.220]	Social Security	908	1,474	0	1,474	0	1,474
Subgroup : [5.240] Insurance							
3010.22.240	Employee Health Benefits	121	119	0	119	0	119
Subtotal [5.240]	Insurance	121	119	0	119	0	119
Subgroup : [5.299] Other Employee Benefits							
3010.22.250	Life Insurance	48	0	0	0	0	0
7801.22.250	Life Insurance	65	0	0	0	0	0
Subtotal [5.299]	Other Employee Benefits	113	0	0	0	0	0
Subgroup : [5.300] Purchased Professional and Technical Services							
1205.22.334	Prof. Devlpmt & Training SpEd	389	59	0	59	0	59
1950.22	SUPPORT SERV. INSTR. STAFF	245	0	0	0	0	0
1950.22.310	Live Scan Fees	1,204	1,919	0	1,919	0	1,919
3010.22.310	Live Scan Fees	0.00	16.00	0.00	16.00	0.00	16.00
3010.22.330	Prof. Dev. Teachers & Instructo	445	1,795	0	1,795	0	1,795
3010.22.334	Prof. Devlpmt & Training SpEd	0	106	0	106	0	106
5420.22.330	Prof. Dev. Teachers & Instructo	2,940	18,470	0	18,470	0	18,470
5697.22.330	Prof. Dev. Teachers & Instructo	0.00	2,685.00	0.00	2,685.00	0.00	2,685.00
7215.22.330	Prof. Dev. Teachers & Instructo	400	0	0	0	0	0
7526.22.330	Prof. Dev. Teachers & Instructo	12,000	0	0	0	0	0
Subtotal [5.300]	Purchased Professional and Technical Services	17,623	25,050	0	25,050	0	25,050
Subgroup : [5.500] Other Purchased Services							
1205.22.580	Travel/Training Expenses	0.00	137.00	0.00	137.00	0.00	137.00
3010.22.580	Travel/Training Expenses	380	91	0	91	0	91
Subtotal [5.500]	Other Purchased Services	380	228	0	228	0	228
Subgroup : [5.600] Supplies and Materials							
3010.22.644	Library Books & Supplies	790	32	0	32	0	32
5810.22.644	Library Books & Supplies	460	140	0	140	0	140
Subtotal [5.600]	Supplies and Materials	1,250	172	0	172	0	172

Subgroup : [5.800]	Other Objects						
3010.22.802	Employee Motivation	10,664	14,704	0	14,704	0	14,704
3010.22.805	License & Tax	20	0	0	0	0	0
5420.22.802	Employee Motivation	600	0	0	0	0	0
Subtotal [5.800]	Other Objects	11,284	14,704	0	14,704	0	14,704
Total [5.2200]	Support Services - Instructional Staff Assistanc	41,345	56,995	0	56,995	0	56,995
Group : [5.2300]	Support Services - General Administration (Supporting Services - General)						
Subgroup : [5.300]	Purchased Professional and Technical Services						
3010.23.349	Legal Fees	0.00	10,993.00	0.00	10,993.00	0.00	10,993.00
Subtotal [5.300]	Purchased Professional and Technical Services	0	10,993	0	10,993	0	10,993
Subgroup : [5.600]	Supplies and Materials						
3010.23.600	Board Supplies	0	290	0	290	0	290
Subtotal [5.600]	Supplies and Materials	0	290	0	290	0	290
Total [5.2300]	Support Services - General Administration (Supr	0	11,283	0	11,283	0	11,283
Group : [5.2400]	Support Services - School Administration (Supporting Services - General)						
Subgroup : [5.100]	Salaries						
1205.24.121	Wages--Principal & Assistants	2,176	0	0	0	0	0
1205.24.121S	Wages-Sped. Director	12,334	0	0	0	0	0
1205.24.152	Wages--Secretarial	0.00	178.00	0.00	178.00	0.00	178.00
1205.24.152S	Wages--Sped Secretary	0	27,799	0	27,799	0	27,799
3010.24	SUPPORT SERV. ADMINISTRATION	555	0	0	0	0	0
3010.24.121	Wages--Principal & Assistants	25,951	0	0	0	0	0
3010.24.152	Wages--Secretarial	85,571	96,484	0	96,484	0	96,484
3010.24.152S	Wages--Sped Secretary	372	0	0	0	0	0
3020.24.121	Wages--Principal & Assistants	196,221	219,212	0	219,212	0	219,212
5667.24.121	Wages--Principal & Assistants	0.00	2,236.00	0.00	2,236.00	0.00	2,236.00
5805.24.121	Wages--Principal & Assistants	63,729	43,670	0	43,670	0	43,670
7225.24.152	Wages--Secretarial	0.00	25,324.00	0.00	25,324.00	0.00	25,324.00
7524.24.152S	Wages--Sped Secretary	0.00	1,022.00	0.00	1,022.00	0.00	1,022.00
7860.24.121	Wages--Principal & Assistants	20,218	0	0	0	0	0
Subtotal [5.100]	Salaries	407,127	415,925	0	415,925	0	415,925
Subgroup : [5.210]	State Retirement						
1205.24.210S	Retirmment-Sped Secretary	182	1,999	0	1,999	0	1,999
3010.24.210	Retirement Benefits	29,350	13,910	0	13,910	0	13,910
3020.24.210	Retirement Benefits	38,324	42,159	0	42,159	0	42,159
Subtotal [5.210]	State Retirement	67,856	58,068	0	58,068	0	58,068
Subgroup : [5.220]	Social Security						
1205.24.220S	Social Security & Medicare SpED	6,965	3,609	0	3,609	0	3,609
3010.24.220	Social Security & Medicare	5,433	7,513	0	7,513	0	7,513
3020.24.220	Social Security & Medicare	22,963	15,945	0	15,945	0	15,945
7225.24.220	Social Security & Medicare	0.00	1,216.00	0.00	1,216.00	0.00	1,216.00
Subtotal [5.220]	Social Security	35,361	28,283	0	28,283	0	28,283
Subgroup : [5.240]	Insurance						
1205.24.240S	Health Benefits-Sped Sec.	6,220	146	0	146	0	146
3010.24.240	Employee Health Benefits	38,798	11,535	805	12,340	0	12,340
3020.24.240	Employee Health Benefits	13,820	287	0	287	0	287
5619.24.240	Employee Health Benefits	669	805	(805)	0	0	0
Subtotal [5.240]	Insurance	59,507	12,773	0	12,773	0	12,773
Subgroup : [5.299]	Other Employee Benefits						
1205.24.250S	Life Insurance SpEd	148	0	0	0	0	0
3010.24.250	Life Insurance	346	261	0	261	0	261
3020.24.250	Life Insurance	1,058	1,078	0	1,078	0	1,078
Subtotal [5.299]	Other Employee Benefits	1,552	1,339	0	1,339	0	1,339
Subgroup : [5.500]	Other Purchased Services						
1205.24.532	Mail & Postage	56	0	0	0	0	0
1754.24.580	Travel/Training Expenses	300	0	0	0	0	0
3010.24.532	Mail & Postage	1,612	2,515	0	2,515	0	2,515
3010.24.580	Travel/Training Expenses	1,356	3,864	0	3,864	0	3,864
Subtotal [5.500]	Other Purchased Services	3,324	6,379	0	6,379	0	6,379
Subgroup : [5.600]	Supplies and Materials						
1715.24.602	Supplies--Administrative	82	0	0	0	0	0
1910.24.602	Supplies--Administrative	0.00	30.00	0.00	30.00	0.00	30.00
3005.24.670	Administrative Software	0.00	30.00	0.00	30.00	0.00	30.00
3010.24.602	Supplies--Administrative	6,337	21,828	69	21,897	0	21,897
3010.24.670	Administrative Software	19,633	36,303	377	36,680	0	36,680
5420.24.602	Supplies--Administrative	16	0	0	0	0	0
5619.24.602	Supplies--Administrative	81	69	(69)	0	0	0
5619.24.670	Administrative Software	0	377	(377)	0	0	0
5673.24.602	Supplies--Administrative	0.00	2,639.00	0.00	2,639.00	0.00	2,639.00
5678.24.602	Supplies--Administrative	0.00	20.00	0.00	20.00	0.00	20.00
5868.24.602	Supplies--Administrative	17	60	0	60	0	60
5911.24.670	Administrative Software	7,920	6,369	0	6,369	0	6,369
Subtotal [5.600]	Supplies and Materials	34,086	67,725	0	67,725	0	67,725
Subgroup : [5.790]	Depreciation and Amortization						

3010.24.790	Depreciation	24,576	0	0	0	23,721	23,721
Subtotal [5.790]	Depreciation and Amortization	24,576	0	0	0	23,721	23,721
Subgroup : [5.800] Other Objects							
1925.24.800	Misc. Admin. Expenses	0.00	277.00	0.00	277.00	0.00	277.00
1990.24.800	Misc. Admin. Expenses	540	(4,282)	2,071	(2,211)	0	(2,211)
1992.24.800	Misc. Admin. Expenses	2,582	0	0	0	0	0
3010.24.800	Misc. Admin. Expenses	9,623	8,519	329	8,848	0	8,848
3010.24.810	Dues & Subscriptions	9,110	43	0	43	0	43
5619.24.800	Misc. Admin. Expenses	900	329	(329)	0	0	0
5678.24.800	Misc. Admin. Expenses	0.00	45.00	0.00	45.00	0.00	45.00
Subtotal [5.800]	Other Objects	22,755	4,931	2,071	7,002	0	7,002
Total [5.2400]	Support Services - School Administration (Supp	656,144	595,423	2,071	597,494	23,721	621,215
Group : [5.2500] Support Services - Central (Supporting Services - General)							
Subgroup : [5.100] Salaries							
3010.25.114	Wages--Business Administrator	54,902	55,921	0	55,921	0	55,921
3010.25.152	Wages-Business Assistant	85,362	84,171	194	84,365	0	84,365
3010.25.184	Wages--Administrative Technolog	1,930	880	102,661	103,541	0	103,541
5619.25.152	Wages-Business Assistant	355	194	(194)	0	0	0
5619.25.184	Wages--Administrative Technolog	146,246	102,661	(102,661)	0	0	0
5667.25.114	Wages--Business Administrator	0.00	2,230.00	0.00	2,230.00	0.00	2,230.00
5667.25.184	Wages--Administrative Technolog	0.00	587.00	0.00	587.00	0.00	587.00
7225.25.184	Wages--Administrative Technolog	0.00	80,516.00	0.00	80,516.00	0.00	80,516.00
Subtotal [5.100]	Salaries	288,795	327,160	0	327,160	0	327,160
Subgroup : [5.210] State Retirement							
3010.25.210	Retirement Benefits	43,176	40,790	0	40,790	0	40,790
Subtotal [5.210]	State Retirement	43,176	40,790	0	40,790	0	40,790
Subgroup : [5.220] Social Security							
3010.25.220	Social Security & Medicare	13,510	11,440	8,664	20,104	0	20,104
5619.25.220	Social Security & Medicare	13,129	8,664	(8,664)	0	0	0
7225.25.220	Social Security & Medicare	0.00	1,007.00	0.00	1,007.00	0.00	1,007.00
Subtotal [5.220]	Social Security	26,639	21,111	0	21,111	0	21,111
Subgroup : [5.240] Insurance							
3010.25.240	Employee Health Benefits	19,546	4,650	1,639	6,289	0	6,289
5619.25.240	Employee Health Benefits	1,313	1,639	(1,639)	0	0	0
Subtotal [5.240]	Insurance	20,859	6,289	0	6,289	0	6,289
Subgroup : [5.299] Other Employee Benefits							
3010.25.250	Life Insurance	1,898	2,293	0	2,293	0	2,293
Subtotal [5.299]	Other Employee Benefits	1,898	2,293	0	2,293	0	2,293
Subgroup : [5.300] Purchased Professional and Technical Services							
3010.25.341	Audit Fees	22,100	24,725	0	24,725	0	24,725
3010.25.343	Payroll Processing	428	0	0	0	0	0
Subtotal [5.300]	Purchased Professional and Technical Services	22,528	24,725	0	24,725	0	24,725
Subgroup : [5.500] Other Purchased Services							
1713.25.540	Advertising & Promotions	50	0	0	0	0	0
3010.25.521	ERISA Bond Premium	326	0	0	0	0	0
3010.25.522	Liability Insurance	0	770	0	770	0	770
3010.25.540	Advertising & Promotions	9,591	20,332	0	20,332	0	20,332
3010.25.580	Travel/Training Expenses	7,810	0	0	0	0	0
3211.25.522	Liability Insurance	15,315	14,180	0	14,180	0	14,180
Subtotal [5.500]	Other Purchased Services	33,092	35,282	0	35,282	0	35,282
Subgroup : [5.800] Other Objects							
3010.25.844	Bank Fees	580	544	0	544	0	544
Subtotal [5.800]	Other Objects	580	544	0	544	0	544
Total [5.2500]	Support Services - Central (Supporting Services	437,567	458,194	0	458,194	0	458,194
Group : [5.2600] Support Services - Operation & Maintenance of Plant (Indirect)							
Subgroup : [5.100] Salaries							
3010.26.181	Wages--Oper. & Maint. Superviso	0	0	75,641	75,641	0	75,641
3010.26.182	Wages--Maintenance/Custodial	0	0	52,519	52,519	0	52,519
5619.26.181	Wages--Oper. & Maint. Supervisor	74,270	75,641	(75,641)	0	0	0
5619.26.182	Wages--Maintenance/Custodial	36,505	52,519	(52,519)	0	0	0
Subtotal [5.100]	Salaries	110,775	128,160	0	128,160	0	128,160
Subgroup : [5.210] State Retirement							
3010.26.210	Retirement Benefits	0	0	11,858	11,858	0	11,858
5619.26.210	Retirement Benefits	12,160	11,858	(11,858)	0	0	0
Subtotal [5.210]	State Retirement	12,160	11,858	0	11,858	0	11,858
Subgroup : [5.220] Social Security							
3010.26.220	Social Security & Medicare	1,060	0	10,374	10,374	0	10,374
5619.26.220	Social Security & Medicare	9,008	10,374	(10,374)	0	0	0
Subtotal [5.220]	Social Security	10,068	10,374	0	10,374	0	10,374
Subgroup : [5.240] Insurance							
3010.26.240	Employee Health Benefits	86	0	3,671	3,671	0	3,671

5619.26.240	Employee Health Benefits	15,414	3,671	(3,671)	0	0	0
Subtotal [5.240]	Insurance	15,500	3,671	0	3,671	0	3,671
Subgroup : [5.299]	Other Employee Benefits						
3010.26.250	Life Insurance	0	0	2,862	2,862	0	2,862
5619.26.250	Life Insurance	2,363	2,862	(2,862)	0	0	0
Subtotal [5.299]	Other Employee Benefits	2,363	2,862	0	2,862	0	2,862
Subgroup : [5.400]	Purchased Property Services						
3010.26.430	Property Repairs & Maintenance	0	0	40,942	40,942	0	40,942
3211.26.430	Property Repairs & Maintenance	0.00	78,659.00	0.00	78,659.00	0.00	78,659.00
5619.26.411	Ivins City	17,322	14,054	(14,054)	0	0	0
5619.26.412	Waste Removal	4,049	5,811	(5,811)	0	0	0
5619.26.413	Storage Unit Expense	0.00	399.00	(399.00)	0.00	0.00	0.00
5619.26.430	Property Repairs & Maintenance	61,690	13,877	(13,877)	0	0	0
5619.26.431	Equipment Repairs & Maintenance	24,656	6,801	(6,801)	0	0	0
5619.26.433	Custodial (Pest Control)	456	0	0	0	0	0
Subtotal [5.400]	Purchased Property Services	108,173	119,601	0	119,601	0	119,601
Subgroup : [5.500]	Other Purchased Services						
3010.26.531	Telephone	9,988	8,360	5,141	13,501	0	13,501
3211.26.521	Property Insurance	9,522	12,150	0	12,150	0	12,150
3211.26.531	Telephone	5,999	0	0	0	0	0
5619.26.531	Telephone	3,994	5,141	(5,141)	0	0	0
Subtotal [5.500]	Other Purchased Services	29,503	25,651	0	25,651	0	25,651
Subgroup : [5.600]	Supplies and Materials						
3010.26.621	Utilities--Natural Gas	0.00	0.00	19,298.00	19,298.00	0.00	19,298.00
3010.26.622	Utilities--Electricity	0.00	0.00	91,585.00	91,585.00	0.00	91,585.00
3010.26.680	Supplies--Mainten. & Custodial	217	502	53,022	53,524	0	53,524
3211.26.680	Supplies--Mainten. & Custodial	994	0	0	0	0	0
5619.26.621	Utilities--Natural Gas	7,370	19,298	(19,298)	0	0	0
5619.26.622	Utilities--Electricity	72,137	91,585	(91,585)	0	0	0
5619.26.680	Supplies--Mainten. & Custodial	35,780	53,022	(53,022)	0	0	0
Subtotal [5.600]	Supplies and Materials	116,498	164,407	0	164,407	0	164,407
Subgroup : [5.700]	Property						
5619.26	SUPPORT SERV. OPER. & MAINT.	225	0	0	0	0	0
Subtotal [5.700]	Property	225	0	0	0	0	0
Subgroup : [5.790]	Depreciation and Amortization						
3010.26.790	Depreciation	14,746	0	0	0	14,233	14,233
Subtotal [5.790]	Depreciation and Amortization	14,746	0	0	0	14,233	14,233
Total [5.2600]	Support Services - Operation & Maintenance of	420,011	466,584	0	466,584	14,233	480,817
Group : [5.2700]	Support Services - Student Transportation (Program Services - School)						
Subgroup : [5.100]	Salaries						
1410.27.172	Wages -- Bus Drivers	48,144	31,911	0	31,911	0	31,911
Subtotal [5.100]	Salaries	48,144	31,911	0	31,911	0	31,911
Subgroup : [5.220]	Social Security						
1410.27.220	Social Security & Medicare	4,335	2,492	0	2,492	0	2,492
Subtotal [5.220]	Social Security	4,335	2,492	0	2,492	0	2,492
Subgroup : [5.240]	Insurance						
1410.27.240	Employee Health Benefits	6,539	0	0	0	0	0
Subtotal [5.240]	Insurance	6,539	0	0	0	0	0
Subgroup : [5.400]	Purchased Property Services						
1410.27.490	Bus Maintenance & Repairs	16,426	16,390	0	16,390	0	16,390
3010.27.490	Bus Maintenance & Repairs	0	25	60	85	0	85
5619.27.490	Bus Maintenance & Repairs	0	60	(60)	0	0	0
Subtotal [5.400]	Purchased Property Services	16,426	16,475	0	16,475	0	16,475
Subgroup : [5.700]	Property						
1410.27.732	School Bus	299	926	0	926	0	926
Subtotal [5.700]	Property	299	926	0	926	0	926
Subgroup : [5.790]	Depreciation and Amortization						
3010.27.790	Depreciation	4,915	0	0	0	4,744	4,744
Subtotal [5.790]	Depreciation and Amortization	4,915	0	0	0	4,744	4,744
Total [5.2700]	Support Services - Student Transportation (Program Services - School)	80,658	51,804	0	51,804	4,744	56,548
Group : [5.3100]	Food Services (Program Services - Food Services)						
Subgroup : [5.100]	Salaries						
8071.31.191	Wages-Food Service	51,247	112,873	0	112,873	0	112,873
8071.31.192	Wages-Lunchroom Worker	56,219	0	0	0	0	0
Subtotal [5.100]	Salaries	107,466	112,873	0	112,873	0	112,873
Subgroup : [5.210]	State Retirement						
8071.31.210	Retirement Benefits	7,144	6,864	0	6,864	0	6,864
Subtotal [5.210]	State Retirement	7,144	6,864	0	6,864	0	6,864
Subgroup : [5.220]	Social Security						

8071.31.220	Social Security & Medicare	9,002	8,665	0	8,665	0	8,665
Subtotal [5.220]	Social Security	9,002	8,665	0	8,665	0	8,665
Subgroup : [5.240] Insurance							
8071.31.240	Employee Health Benefits	17,909	754	0	754	0	754
Subtotal [5.240]	Insurance	17,909	754	0	754	0	754
Subgroup : [5.299] Other Employee Benefits							
8071.31.250	Life Insurance	606	498	0	498	0	498
Subtotal [5.299]	Other Employee Benefits	606	498	0	498	0	498
Subgroup : [5.400] Purchased Property Services							
8070.31.430	Kitchen Repairs & Maintenance	0.00	2,069.00	0.00	2,069.00	0.00	2,069.00
8075.31.430	Kitchen Repairs & Maintenance	898	353	0	353	0	353
Subtotal [5.400]	Purchased Property Services	898	2,422	0	2,422	0	2,422
Subgroup : [5.500] Other Purchased Services							
8075.31.580	Training/Travel	186	0	0	0	0	0
Subtotal [5.500]	Other Purchased Services	186	0	0	0	0	0
Subgroup : [5.600] Supplies and Materials							
1610.31.610	Supplies-Nonfood	219	239	0	239	0	239
3010.31.610	Supplies-Nonfood	0	156	166	322	0	322
3010.31.630	Food for School Lunch Program	0	108	3,507	3,615	0	3,615
5619.31.610	Supplies-Nonfood	0	166	(166)	0	0	0
5619.31.630	Food for School Lunch Program	0.00	3,507.00	(3,507.00)	0.00	0.00	0.00
8071.31.610	Supplies-Nonfood	247	770	0	770	0	770
8071.31.630	Food for School Lunch Program	36,291	58,241	0	58,241	0	58,241
8075.31.610	Supplies-Nonfood	13,168	9,704	0	9,704	0	9,704
8075.31.630	Food for School Lunch Program	170,465	125,199	0	125,199	0	125,199
8075.31.660	Supplies-Kitchen Tools	11	7,765	0	7,765	0	7,765
Subtotal [5.600]	Supplies and Materials	220,401	205,855	0	205,855	0	205,855
Subgroup : [5.700] Property							
3010.31.730	Food Services Equipment	0.00	0.00	19,531.00	19,531.00	0.00	19,531.00
5619.31.730	Food Services Equipment	0	19,531	(19,531)	0	0	0
8071.31.730	Food Services Equipment	0	198	0	198	0	198
8075.31.730	Food Services Equipment	2,494	6,721	0	6,721	0	6,721
Subtotal [5.700]	Property	2,494	26,450	0	26,450	0	26,450
Subgroup : [5.790] Depreciation and Amortization							
3010.31.790	Depreciation	29,491	0	0	0	28,465	28,465
Subtotal [5.790]	Depreciation and Amortization	29,491	0	0	0	28,465	28,465
Subgroup : [5.800] Other Objects							
1610.31.810	Dues and Fees	0.00	321.00	0.00	321.00	0.00	321.00
8071.31.810	Dues and Fees	289	23	0	23	0	23
8075.31.810	Dues and Fees	0.00	23.00	0.00	23.00	0.00	23.00
Subtotal [5.800]	Other Objects	289	367	0	367	0	367
Total [5.3100]	Food Services (Program Services - Food Services)	395,886	364,748	0	364,748	28,465	393,213
Group : [5.3300] Community Services (Program Services - Non School)							
Subgroup : [5.100] Salaries							
1812.33	After School Program	11,701	0	0	0	0	0
1812.33.161	Vista Conservatory Director Fee	35,484	60,831	0	60,831	0	60,831
1910.33.161	Vista Conservatory Director Fee	0.00	(108.00)	0.00	(108.00)	0.00	(108.00)
3010.33.161	Vista Conservatory Director Fee	403	1,683	0	1,683	0	1,683
Subtotal [5.100]	Salaries	47,588	62,406	0	62,406	0	62,406
Subgroup : [5.300] Purchased Professional and Technical Services							
1812.33.300	After School Program Services	0.00	4,995.00	0.00	4,995.00	0.00	4,995.00
Subtotal [5.300]	Purchased Professional and Technical Services	0	4,995	0	4,995	0	4,995
Subgroup : [5.600] Supplies and Materials							
1711.33.600	Concessions/Vending Supplies	18	0	0	0	0	0
1750.33.600	Concessions/Vending Supplies	14,771	11,506	0	11,506	0	11,506
1812.33.602	Vista Conservatory Supplies	268	3,133	0	3,133	0	3,133
3010.33.600	Concessions/Vending Supplies	190	540	0	540	0	540
Subtotal [5.600]	Supplies and Materials	15,247	15,179	0	15,179	0	15,179
Total [5.3300]	Community Services (Program Services - Non School)	62,835	82,580	0	82,580	0	82,580
Group : [5.4000] Facilities Acquisition and Construction Services (Program Services - School)							
Subgroup : [5.700] Property							
3005.45.755	New Phase 3 Building Expan	0.00	89,574.00	0.00	89,574.00	(89,574.00)	0.00
3010.45.720	Buildings	0	0	43,824	43,824	(43,824)	0
3010.45.750	Facility Improvements	0	2,605	0	2,605	0	2,605
3010.45.755	New Phase 3 Building Expan	0	(570,190)	0	(570,190)	570,190	0
5619.45.720	Buildings	3,652	43,824	(43,824)	0	0	0
5619.45.750	Facility Improvements	10,800	0	0	0	0	0
5619.45.755	New Phase 3 Building Expan	0	3,204,420	0	3,204,420	(3,204,420)	0
5653.45.755	New Phase 3 Building Expan	0.00	117,381.00	0.00	117,381.00	(117,381.00)	0.00
5653.45.756	Theatre Construction	0.00	20,104.00	0.00	20,104.00	(20,104.00)	0.00
Subtotal [5.700]	Property	14,452	2,907,718	0	2,907,718	(2,905,113)	2,605

Subgroup : [5.800]	Other Objects						
3010.45.833	Building Financing Costs	0	0	6,000	6,000	0	6,000
Subtotal [5.800]	Other Objects	<u>0</u>	<u>0</u>	<u>6,000</u>	<u>6,000</u>	<u>0</u>	<u>6,000</u>
Total [5.4000]	Facilities Acquisition and Construction Services	<u>14,452</u>	<u>2,907,718</u>	<u>6,000</u>	<u>2,913,718</u>	<u>(2,905,113)</u>	<u>8,605</u>
Group : [5.5000]	Debt Service (Program Services - School)						
Subgroup : [5.800]	Other Objects						
5619.45.833	Building Financing Costs	2,000	6,000	(6,000)	0	0	0
5619.51.833	Bond Issuance and other Related	1,513	59,570	(59,570)	0	0	0
Subtotal [5.800]	Other Objects	<u>3,513</u>	<u>65,570</u>	<u>(65,570)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subgroup : [5.830]	Interest Expense						
3010.51.831	Interest Expense Building	333,382	0	1,374,745	1,374,745	(303,421)	1,071,324
3010.53.831	Lease Interest	1,523	0	0	0	15,896	15,896
5619.51.831	Interest Expense Building	1,374,745	1,374,745	(1,374,745)	0	0	0
5619.53.831	Lease Interest	17,164	0	0	0	0	0
Subtotal [5.830]	Interest Expense	<u>1,726,814</u>	<u>1,374,745</u>	<u>0</u>	<u>1,374,745</u>	<u>(287,525)</u>	<u>1,087,220</u>
Subgroup : [5.833]	Bond Issuance Costs						
3010.51.833	Bond Issuance and other Related	0.00	0.00	59,570.00	59,570.00	(57,570.00)	2,000.00
Subtotal [5.833]	Bond Issuance Costs	<u>0</u>	<u>0</u>	<u>59,570</u>	<u>59,570</u>	<u>(57,570)</u>	<u>2,000</u>
Subgroup : [5.840]	Principal Payments						
3010.51.841	Principal Payments Building	0	0	11,670,000	11,670,000	(11,670,000)	0
5619.51.841	Principal Payments Building	0	11,670,000	(11,670,000)	0	0	0
Subtotal [5.840]	Principal Payments	<u>0</u>	<u>11,670,000</u>	<u>0</u>	<u>11,670,000</u>	<u>(11,670,000)</u>	<u>0</u>
Subgroup : [5.845]	Debt Issuance Costs on Refunding						
3010.51.845	Cost of Bond Issuance	0	0	500	500	0	500
5619.51.845	Cost of Bond Issuance	0	500	(500)	0	0	0
Subtotal [5.845]	Debt Issuance Costs on Refunding	<u>0</u>	<u>500</u>	<u>0</u>	<u>500</u>	<u>0</u>	<u>500</u>
Total [5.5000]	Debt Service (Program Services - School)	<u>1,730,327</u>	<u>13,110,815</u>	<u>(6,000)</u>	<u>13,104,815</u>	<u>(12,015,095)</u>	<u>1,089,720</u>
	NET (INCOME) LOSS	<u>(1,420,177)</u>	<u>11,677,423</u>	<u>540,020</u>	<u>12,217,443</u>	<u>(14,449,849)</u>	<u>(2,232,406)</u>
	Sum of Account Groups	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Client: **6150 - Vista at Entrada School of Performing Arts & Technology**
 Engagement: **2023 Audit**
 Period Ending: **6/30/2023**
 Trial Balance: **FundTB**
 Workpaper: **AJE - Adjusting Journal Entries**
 Fund Level: **All**
 Index: **All**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 2				
Roll beginning balances				
1990.24.800	Misc. Admin. Expenses		2,071.00	
32000	Unrestricted Net Assets			2,071.00
Total			2,071.00	2,071.00
Adjusting Journal Entries JE # 11				
Record state unearned revenues				
1205.3105	Income-Special Ed Add-On		418,722.00	
1210.3110	Income-SpEd Self-Contained		3,919.00	
1220.3120	Income--Ext. Year Special Educa		10,790.00	
1225.3125	Income--Sped State Programs		9,418.00	
1278.3178	SPED Ext Year Special Educators		2,052.00	
5644.3844	STEM Endorsement Incentives		700.00	
5667.3867	Educator Professional Time		56,210.00	
5674.3874	Suicide Prevention		1,000.00	
9563	State Unearned Revenue			502,811.00
Total			502,811.00	502,811.00
Adjusting Journal Entries JE # 13				
Adjust US Bank Investments to year-end values				
1510.1510	Income--Interest on Investments		33,838.00	
8115.2	USBank Interest Fund 2012		23,524.00	
8115.3	USBank Reserve 2012		102,079.00	
8115.4	USBank Project Fund 2012		1,733.00	
8115.5	USBank Tax & Insurance 2012		28,971.00	
8115.6	USBank Repair & Replacemnt 2012		8,241.00	
8115.7	USBank Expense Fund 2012		355.00	
8115.9	USBank Escrow Fund 2012		46,600.00	
8116.1	USBank Debt Servie Account 2020		22,471.00	
8116.3	USBank Project Fund 2020 (A)(B)		1,082,535.00	
8115.0	USBank Revenue Fund 2012			60,460.00
8115.1	USBank Principal Fund 2012			179,610.00
8116.0	USBank Revenue Fund 2020(A)(B)			1,088,005.00
8116.2	USBank Debt Service Reserve 20			22,272.00
Total			1,350,347.00	1,350,347.00
Adjusting Journal Entries JE # 14				
Reverse client JE made in order to balance SpEd program 1278				
1278.10.131S	Wages--Teachers Special Ed		1,300.00	
9540	Accrued Salaries & Benefits			1,300.00
Total			1,300.00	1,300.00
Adjusting Journal Entries JE # 15				
Allocate local funds to E-Rate program				
3010.3010	Income--K-12 WPU		6,423.00	
7380.3010	Income - K-12			6,423.00
Total			6,423.00	6,423.00
Adjusting Journal Entries JE # 16				
Allocate costs from 5169 to 3010				
3010.10.320	IT Services		4,408.00	
3010.10.734	Equipment--Technology		166.00	
3010.21.240	Medical Insurance Expenses		18,036.00	
3010.21.733	Equipmen/Furniture-Special Ed.		5,098.00	
3010.24.240	Employee Health Benefits		805.00	
3010.24.602	Supplies--Administrative		69.00	
3010.24.670	Administrative Software		377.00	
3010.24.800	Misc. Admin. Expenses		329.00	
3010.25.152	Wages-Business Assistant		194.00	
3010.25.184	Wages--Administrative Technolog		102,661.00	
3010.25.220	Social Security & Medicare		8,664.00	
3010.25.240	Employee Health Benefits		1,639.00	
3010.26.181	Wages--Oper. & Maint. Superviso		75,641.00	
3010.26.182	Wages--Maintenance/Custodial		52,519.00	
3010.26.210	Retirement Benefits		11,858.00	
3010.26.220	Social Security & Medicare		10,374.00	
3010.26.240	Employee Health Benefits		3,671.00	
3010.26.250	Life Insurance		2,862.00	
3010.26.430	Property Repairs & Maintenance		14,054.00	
3010.26.430	Property Repairs & Maintenance		5,811.00	

3010.26.430	Property Repairs & Maintenance	399.00	
3010.26.430	Property Repairs & Maintenance	13,877.00	
3010.26.430	Property Repairs & Maintenance	6,801.00	
3010.26.531	Telephone	5,141.00	
3010.26.621	Utilities--Natural Gas	19,298.00	
3010.26.622	Utilities--Electricity	91,585.00	
3010.26.680	Supplies--Mainten. & Custodial	53,022.00	
3010.27.490	Bus Maintenance & Repairs	60.00	
3010.31.610	Supplies-Nonfood	166.00	
3010.31.630	Food for School Lunch Program	3,507.00	
3010.31.730	Food Services Equipment	19,531.00	
3010.45.720	Buildings	43,824.00	
3010.45.833	Building Financing Costs	6,000.00	
3010.51.831	Interest Expense Building	1,374,745.00	
3010.51.833	Bond Issuance and other Related	59,570.00	
3010.51.841	Principal Payments Building	11,670,000.00	
3010.51.845	Cost of Bond Issuance	500.00	
5619.10.320	IT Services		4,408.00
5619.10.734	Equipment--Technology		166.00
5619.21.240	Medical Insurance Expenses		18,036.00
5619.21.733	Equipmen/Furniture-Special Ed.		5,098.00
5619.24.240	Employee Health Benefits		805.00
5619.24.602	Supplies--Administrative		69.00
5619.24.670	Administrative Software		377.00
5619.24.800	Misc. Admin. Expenses		329.00
5619.25.152	Wages-Business Assistant		194.00
5619.25.184	Wages--Administrative Technolog		102,661.00
5619.25.220	Social Security & Medicare		8,664.00
5619.25.240	Employee Health Benefits		1,639.00
5619.26.181	Wages--Oper. & Maint. Superviso		75,641.00
5619.26.182	Wages--Maintenance/Custodial		52,519.00
5619.26.210	Retirement Benefits		11,858.00
5619.26.220	Social Security & Medicare		10,374.00
5619.26.240	Employee Health Benefits		3,671.00
5619.26.250	Life Insurance		2,862.00
5619.26.411	Ivins City		14,054.00
5619.26.412	Waste Removal		5,811.00
5619.26.413	Storage Unit Expense		399.00
5619.26.430	Property Repairs & Maintenance		13,877.00
5619.26.431	Equipment Repairs & Maintenance		6,801.00
5619.26.531	Telephone		5,141.00
5619.26.621	Utilities--Natural Gas		19,298.00
5619.26.622	Utilities--Electricity		91,585.00
5619.26.680	Supplies--Mainten. & Custodial		53,022.00
5619.27.490	Bus Maintenance & Repairs		60.00
5619.31.610	Supplies-Nonfood		166.00
5619.31.630	Food for School Lunch Program		3,507.00
5619.31.730	Food Services Equipment		19,531.00
5619.45.720	Buildings		43,824.00
5619.45.833	Building Financing Costs		6,000.00
5619.51.831	Interest Expense Building		1,374,745.00
5619.51.833	Bond Issuance and other Related		59,570.00
5619.51.841	Principal Payments Building		11,670,000.00
5619.51.845	Cost of Bond Issuance		500.00
Total		13,687,262.00	13,687,262.00
Adjusting Journal Entries JE # 23			
Allocate restricted fund balances			
32000	Unrestricted Net Assets	493,608.00	
32000	Unrestricted Net Assets	10,142.00	
32000	Unrestricted Net Assets	3,296,631.00	
9860	Nonspendable		10,142.00
9870	Restricted for Debt Servcie		3,296,631.00
9872	Restricted for Nutrition		493,608.00
Total		3,800,381.00	3,800,381.00
Total Adjusting Journal Entries		19,350,595.00	19,350,595.00
Total All Journal Entries		19,350,595.00	19,350,595.00

Client: **6150 - Vista at Entrada School of Performing Arts & Technology**
 Engagement: **2023 Audit**
 Period Ending: **6/30/2023**
 Trial Balance: **FundTB**
 Workpaper: **RJE - Reclassifying Journal Entries**
 Fund Level: **All**
 Index: **All**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
Roll beginning balances				
32000	Unrestricted Net Assets		21,170,175.00	
8196	2012 Bond Discount		133,100.00	
8205	Land		955,939.00	
8210	Building		10,853,156.00	
8220	Building Improvements		1,283,989.00	
8230	Computer Equipment		452,612.00	
8240	Other Equipment		649,724.00	
8250	Furniture & Fixtures		122,715.00	
8251	CIP		12,622,658.00	
8260	Auto		12,000.00	
8291	Accumulated Amortization		50,209.00	
8320	Lease Buildings		342,634.00	
8330	Lease Equipment		32,028.00	
8290	Accumulated Depreciation			4,675,369.00
8349	Lease Equipment Accumulated Depreciation			85,264.00
9564	2012 Bonds Payable			11,670,000.00
9565	2020 Bonds Payable			28,785,000.00
9566	Bond Fee Payable			1,053,880.00
9590	Accrued Interest			551,137.00
9611	Bond Premium			1,656,938.00
9631	Obligations Under Capital Lease			203,351.00
Total			48,680,939.00	48,680,939.00
Reclassifying Journal Entries JE # 17				
Record current year bond activity				
3010.51.831	Interest Expense Building		39,227.00	
8291	Accumulated Amortization		93,873.00	
9564	2012 Bonds Payable		11,670,000.00	
9566	Bond Fee Payable		57,570.00	
9590	Accrued Interest		342,648.00	
3010.51.831	Interest Expense Building			342,648.00
3010.51.833	Bond Issuance and other Related			57,570.00
3010.51.841	Principal Payments Building			11,670,000.00
8196	2012 Bond Discount			133,100.00
Total			12,203,318.00	12,203,318.00
Reclassifying Journal Entries JE # 18				
Record lease obligation activity				
3010.53.831	Lease Interest		14,661.00	
3010.53.831	Lease Interest		1,235.00	
9631	Obligations Under Capital Lease		29,163.00	
9631	Obligations Under Capital Lease		6,079.00	
3010.10.610	Supplies--Copier & Printers			7,314.00
3010.45.720	Buildings			43,824.00
Total			51,138.00	51,138.00
Reclassifying Journal Entries JE # 19				
Record current year capital asset activity				
1993	Gain/Loss on Sale of Assets		3,250.00	
3010.10.790	Depreciation		403,260.00	
3010.24.790	Depreciation		23,721.00	
3010.26.790	Depreciation		14,233.00	
3010.27.790	Depreciation		4,744.00	
3010.31.790	Depreciation		28,465.00	
8290	Accumulated Depreciation		38,219.00	
8220	Building Improvements			9,088.00
8240	Other Equipment			27,082.00
8250	Furniture & Fixtures			5,299.00
8290	Accumulated Depreciation			415,515.00
8349	Lease Equipment Accumulated Depreciation			58,908.00
Total			515,892.00	515,892.00

Reclassifying Journal Entries JE # 20

Entry to record current year additions to CIP

3010.45.755	New Phase 3 Building Expan	511,328.00	
3010.45.755	New Phase 3 Building Expan	58,862.00	
8251	CIP	2,920,151.00	
3005.45.755	New Phase 3 Building Expan		89,574.00
5619.45.755	New Phase 3 Building Expan		3,204,420.00
5653.45.755	New Phase 3 Building Expan		117,381.00
5653.45.756	Theatre Construction		20,104.00
9510	Accounts Payable		58,862.00
Total		<u><u>3,490,341.00</u></u>	<u><u>3,490,341.00</u></u>

Reclassifying Journal Entries JE # 21

Allocate Restricted Cash Balance

8199	Restricted Cash	140,798.00	
8199.99	Restricted Cash Offset		140,798.00
Total		<u><u>140,798.00</u></u>	<u><u>140,798.00</u></u>

Reclassifying Journal Entries JE # 22

Allocate Net Assets Designated for Capital Assets and remove debt service restriction

9870	Restricted for Debt Service	3,296,631.00	
DesignationCap	Designation for Capital Assets	3,156,344.00	
32000	Unrestricted Net Assets		6,452,975.00
Total		<u><u>6,452,975.00</u></u>	<u><u>6,452,975.00</u></u>

Total Reclassifying Journal Entries

71,535,401.00 71,535,401.00

Total All Journal Entries

71,535,401.00 71,535,401.00

November 6, 2023

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, 2023, 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 November 6, 2023:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 28, 2023, 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.

Signature: 
[Justin J Blasko \(Nov 6, 2023 13:01 MST\)](#)
Justin Blasko, Director

Signature: 
Troy Bradshaw, Business Manager

4 SIMPLE STEPS TO A MEDICATION-SAFE HOME

As a parent, you do everything you can to keep your children safe. You cover electrical outlets when they start to crawl. You give them bicycle helmets when they learn to ride. You talk about what to do if a stranger approaches them in public. You do these things not because you believe something will happen, but because if anything goes wrong they are much less likely to be seriously hurt.

The same goes for something most of us have in our homes: over-the-counter and prescription medications. Medications can be helpful when used according to the directions on the label, but they can become deadly if someone takes too much—on purpose or by accident—or uses a medication prescribed for someone else.



The risks to children under 5

More children are brought to the emergency room each year for potential medication poisoning than for car accidents. Most of them took medication when their caregiver wasn't looking.



The risks to preteens and adolescents

Medication overdoses—of both over-the-counter and prescription medications—are the most common method of attempting suicide and the third most common cause of suicide death.

These simple steps will help protect your children from serious harm.

1 TALK WITH YOUR KIDS ABOUT MEDICATION SAFETY



Just like you teach your 6-year-old to look both ways before they cross the street and sit your teen down to talk about drinking, you need to teach your children how to use medicines safely.

Key points for kids under 10

- Medications should be used only when they are needed.
- Adults are in charge of giving you medication when you need it.
- You should never take medication given to you by someone other than your caregivers.

Key points for teens and tweens

- If they take over-the-counter or prescription medications on their own, they should take them only when they need to and follow the directions on the label. Read dosing amounts and timing together to make sure they understand the correct dose and how often they can safely take it.

2 KEEP ONLY SMALL AMOUNTS ON HAND



- A lot of over-the-counter medications, which are safe when used as directed, can become lethal in larger amounts—and those amounts may be smaller than you realize.
- Buy and keep small bottles on hand. If you need to buy in bulk, lock up most of the medication and keep only a small supply on hand. Your pediatrician or pharmacist can advise you on safe amounts.

3 LOCK UP MEDICATIONS



- Make sure safety caps are properly closed.
- Keep all medications locked away and out of sight so you can be in charge of when and how much your children take.
- Use a cash box or other lockable container. Local health departments sometimes give away lockboxes for free.
- Throw out expired medications or leftover prescriptions you no longer need. Many police departments and pharmacies have drop boxes for old or unused meds.

4 TALK WITH YOUR CHILDREN ABOUT MENTAL HEALTH



Medication safety is important for all families, but it is especially important when you are concerned your child is struggling with their mental health.

Talk with your children about mental health. If you are concerned about them, ask directly if they have thought about harming themselves and reach out to a health-care provider you trust. It can be scary to start these conversations, but it gets easier with time and practice. Here are two guides for starting potentially lifesaving conversations:

- 10 Tips for Talking to Your Teen About Mental Health



- How to Ask Someone If They Are Thinking About Suicide



The Jed Foundation (JED) is a nonprofit that protects emotional health and prevents suicide for our nation's teens and young adults, giving them the skills and support they need to thrive today—and tomorrow.

Visit us at jedfoundation.org



The Jed Foundation

Side Effects of Social Media



Active ingredients: Connection, community, good feels, humor, information, fake news, cruelty, insults, emotional turmoil.

Uses: ■ connect with friends, family ■ communicate ■ offer and gain support
■ build relationships ■ share inspiring stories ■ find community ■ plan together ■ gain information ■ share photos, videos ■ promote work ■ create

Warnings -- May cause:

■ Sleep disruption, daytime drowsiness ■ Inattentiveness ■ Diminished feelings of accomplishment ■ Fear of Missing Out (FOMO) ■ Feelings of inadequacy
■ Feelings of exclusion ■ Decreased face-to-face interaction ■ Unrealistic appearance standards ■ Screen addiction ■ Feelings of anxiety ■ Chest or stomach pain ■ Lost motivation ■ Delays in learning ■ Increased risk-taking ■ Bullying ■ Isolating behaviors ■ Decreased physical activity ■ Depressive symptoms ■ Compromised eye health ■ Unrealistic views of self ■ Increased self-absorption
■ Relationship discord

When using this product -- keep in mind:

Short clips (posts, videos, stories) do not truly represent real life. Photoshop edits, filters, and retouching apps intensify unrealistic beauty standards.

Directions: not recommended for ages 13 yrs and under

For Ages 14 yrs and up:

■ Note which active ingredients you're consuming and various effects.
■ Be aware of associated thoughts and feelings during use.
■ Curate your feed to experience positive feelings during use.
■ Do not use a minimum of thirty minutes prior to bedtime.

Keep out of reach:

■ When feeling down, alone, or isolated-can cause negative downward spiral.
■ During breakups-can increase difficult feelings, excessive app checking, hinder ability to let go.
■ When use prevents RL interactions- opting out of in-person events, use limits eye contact.
■ If drinking alcohol-may cause excessive messaging; increase embarrassment following day.
■ If receiving unwanted advances, nude pics, scams. If instincts say "this feels off."
■ Following a crisis or trauma-seek professional help and in-person connections.

Possible Negative Interactions -- Do not mix with:

■ Insecurities-can increase current or create new self-doubts.
■ Boredom or infatuation-may cause binge scrolling.
■ Feelings of depression or anxiety-may heighten negative emotions.

Stop Use or Seek Support if:

■ Use causes obsessive behavior, excessive app checking.
■ Use exceeds more than two hours per day.
■ Confusion occurs between reality vs. non-reality.
■ You feel yourself being sucked into the illusion of perfection.
■ Comparisons cause destructive thoughts and feelings.
■ Difficult feelings worsen.

My Social Media Rx

© 2023, Susan Caso, MA, LPC

Active ingredients: Describe how social media impacts:

- your thoughts:
- your mood:
- how you view yourself:

Uses: How do you want to use your time online?

-
-
-

Warnings -- May cause:

What issues concern you about social media?

When using this product -- keep in mind:

What have you noticed about yourself or your friends when going online?

Directions: not recommended for ages 13 yrs and under

What do you recommend for yourself?

- Specific apps to delete?
- Who / What to follow?
- Who / What to unfollow?
- Hard stop for time online?

Keep out of reach:

- When...
- If...
-
-
-

Possible Negative Interactions: What should you avoid mixing with social media?

-
-
-

Stop Use or Seek Support if:

- Use causes obsessive behavior, excessive app checking.
- Use exceeds more than two hours per day.
- Confusion occurs between reality vs. non-reality.
- You feel yourself being sucked into the illusion of perfection.
- Comparisons cause destructive thoughts and feelings.
- Difficult feelings worsen.

WHAT ELSE?

written by Susan Caso, MA, LPC
Mental Health Director



designed by:
Lilly Do



**VISTA SCHOOL
BULLYING, CYBERBULLYING, HARASSMENT, HAZING AND RETALIATION
POLICY**

I. Purpose

Bullying, cyberbullying, harassment, and hazing of students and employees are against federal, state and local policy, and are not tolerated by Vista School. Vista School is committed to providing all students with a safe and civil school environment in which all members of the school community are treated with dignity and respect. To that end, Vista School has in place policies, procedures, and practices that are designed to reduce and eliminate bullying, cyberbullying, harassment and hazing—including but not limited to civil rights violations—as well as processes and procedures to deal with such incidents. Bullying, cyberbullying, harassment, and hazing of students and/or employees by students and/or employees will not be tolerated in Vista School.

School officials have the authority to discipline students for off-campus speech that causes or threatens a substantial disruption on campus or school activities, including violent altercations, or a significant interference with a student's educational performance and involvement in school activities. If after an investigation, a student is found to be in violation of this policy, the student shall be disciplined by appropriate measures up to, and including, suspension and expulsion, pursuant to Utah Code Ann. 53A-

11-904 and in accordance with the U.S. Department of Education Office for Civil Rights, loss of participation in extracurricular activities, and/or probation. If after an investigation, a school employee is found to have violated this policy, the employee shall be disciplined by appropriate measures up to, and including, termination.

II. Definitions

- A. "Bullying" means intentionally or knowingly committing an act that:
1. endangers the physical health or safety of a school employee or student;
 - a. involves any brutality of a physical nature such as whipping, beating, branding, calisthenics, bruising, electric shocking, placing of a harmful substance on the body, or exposure to the elements;
 - b. involves consumption of any food, liquor, drug, or other substance;
 - c. involves other physical activity that endangers the physical health and safety of a school employee or student; or
 - d. involves physically obstructing a school employee's or student's freedom to move; **and**
 2. is done for the purpose of placing a school employee or student in fear of:
 - a. physical harm to the school employee or student; or
 - b. harm to property of the school employee or student.
 3. The conduct described above constitutes bullying, regardless of whether the person against whom the conduct is committed directed, consented to, or acquiesced in, the conduct.
 4. In addition to the above, Vista School considers bullying to be aggressive behavior that:
 - a. is intended to cause distress and harm;
 - b. exists in a relationship in which there is an imbalance of power and strength; and
 - c. is repeated over time.
- B. "Civil rights violation" means bullying (including cyberbullying), harassing, or hazing that is targeted at a federally protected class.
- C. "Cyberbullying" means:
1. using the Internet, a cell phone, or another device to

2. send or post text, video, or an image with the intent or knowledge, or with reckless disregard, that the text, video, or image will hurt, embarrass, or threaten an individual,
 3. regardless of whether the individual directed, consented to, or acquiesced in the conduct, or voluntarily accessed the electronic communication.
- D. "Federally protected class" means any group protected from discrimination under federal law.
1. Title VI of the Civil Rights Act of 1964 prohibits discrimination on the basis of **race, color, or national origin**.
 2. Title IX of the Education Amendments of 1972 prohibits discrimination on the basis of **sex**.
 3. Section 504 of the Rehabilitation Act of 1973 and Title II of the Americans with Disabilities Act of 1990 prohibits discrimination on the basis of **disability**.
 4. Other areas included under these acts include **religion, gender identity, and sexual orientation**.
- E. "Harassment" means repeatedly communicating to another individual, in an objectively demeaning or disparaging manner, statements that contribute to a hostile learning or work environment for the individual. This includes rumor spreading and social aggression intended to demean and disparage another individual and that contributes to a hostile environment for that individual.
- F. "Hazing" means intentionally or knowingly committing an act that:
1. endangers the physical health or safety of a school employee or student;
 - a. involves any brutality of a physical nature such as whipping, beating, branding, calisthenics, bruising, electric shocking, placing of a harmful substance on the body, or exposure to the elements; b. involves consumption of any food, liquor, drug, or other substance;
 - c. involves other physical activity that endangers the physical health and safety of a school employee or student; or
 - d. involves physically obstructing a school employee's or student's freedom to move;**and**
 2. is done for the purpose of initiation or admission into, affiliation with, holding office in, or as a condition for, membership or acceptance, or continued membership or acceptance, in any school or school sponsored team, organization, program, or event; or
 3. if the person committing the act against a school employee or student knew that the school employee or student is a member of, or candidate for, membership with a school, or school sponsored team, organization, program, or event to which the person committing the act belongs to or participates in.
 4. The conduct described in Subsection "F" constitutes hazing, regardless of whether the person against whom the conduct is committed directed, consented to, or acquiesced in, the conduct.
- G. "Parent" means a student's guardian.
- H. "Retaliation" means an act of communication intended:
1. as retribution against a person for reporting bullying, cyberbullying, harassment, or hazing; or
 2. to improperly influence the investigation of, or the response to, a report of bullying or hazing.
- I. "School" means any public elementary or secondary school or charter school
- J. "School board" means:
1. a local school board; or
 2. a local charter board.
- K. "School employee" means:
1. school teachers;
 2. school staff;
 3. school administrators; and
 4. all others employed, directly or indirectly, by the school, school board, or school district.

L. "Volunteer" means a person working under direct supervision of a licensed educator.

III. Prohibitions

- A. No school employee or student may engage in **bullying** or **harassing** a school employee or student:
 - 1. on school property;
 - 2. at a school related or sponsored event;
 - 3. on a school bus;
 - 4. at a school bus stop; or
 - 5. while the school employee or student is traveling to or from a location or event described above in Subsection A(1) – (4)
- B. No school employee or student may engage in **hazing** or **cyberbullying** a school employee or student **at any time or in any location**.
- C. No school employee or student may engage in retaliation against:
 - 1. a school employee;
 - 2. a student; or
 - 3. an investigator for, or witness of, an alleged incident of bullying, harassing, cyberbullying, hazing, or retaliation
- D. No school employee or student may make a false allegation of bullying, harassing, cyberbullying, hazing, or retaliation against a school employee or student.
- E. Any bullying, harassing, or hazing that is found to be targeted at a federally protected class is further prohibited under federal anti-discrimination laws and is subject to compliance regulations from the Office for Civil Rights.

IV. **Actions Required if Prohibited Acts are Reported**

- A. Each reported complaint will include:
 - 1. name of complaining party;
 - 2. name of offender (if known);
 - 3. date and location of incident(s);
 - 4. a statement describing the incident(s), including names of witnesses (if known).
- B. Each reported violation of the prohibitions noted previously will be promptly investigated by a school administrator or an individual designated by a school administrator. A report of bullying, cyberbullying, hazing, harassment, and retaliation may be made anonymously, but Vista School will not take formal disciplinary action based solely on an anonymous reports.
- C. Verified violations of the prohibitions noted previously shall result in consequences or penalties.

Consequences or penalties may include but are not limited to:

 - 1. student suspension or removal from a school-sponsored team or activity including school sponsored transportation;
 - 2. student suspension or expulsion from school or lesser disciplinary action;
 - 3. employee suspension or termination for cause or lesser disciplinary action;
 - 4. employee reassignment; or
 - 5. other action against student or employee as appropriate.
- D. The school will notify a parent if the parent's student threatens to commit suicide, or if the student is involved in an incident of bullying, cyberbullying, harassment, hazing, or retaliation. **Pursuant to H.B. 481, when notified, parents shall also be provided with paperwork on firearm safety and suicide prevention.**
 - 1. Vista School will produce and maintain a record that verifies that the parent was notified of the incident or threat.

2. Vista School will not disclose the record described in D1 to anyone unauthorized to receive it and will not use the record for purposes not allowed under the law.
- E. Compliance with the Office for Civil Rights when Civil Rights Violations Occur:
1. Once Vista School knows or reasonably should know of possible student-on-student bullying, cyber-bullying, harassment or hazing, the school must take immediate and appropriate action to investigate or otherwise determine what occurred.
 2. If it is determined that the bullying, cyber-bullying, harassment or hazing occurred as a result of the student-victim's membership in a protected class, Vista School shall take prompt and effective steps reasonably calculated to:
 - a. end the bullying, cyber-bullying, harassment, or hazing
 - b. eliminate any hostile environment,
 - c. prevent its recurrence.
 3. These duties are Vista School's responsibilities even if the misconduct is also covered by a separate anti-bullying policy and regardless of whether the student makes a complaint, asks the school to take action, or identifies the bullying, cyberbullying, harassment or hazing as a form of discrimination.
- F. Actions must also include, as appropriate:
1. procedures for protecting the victim and other involved individuals from being subjected to:
 - a. further bullying, cyberbullying, harassment, or hazing, and
 - b. retaliation for reporting the bullying, cyberbullying, harassment, or hazing.
 2. prompt reporting to law enforcement of all acts of bullying, cyberbullying, harassment, hazing, or retaliation that constitute suspected criminal activity.
 3. prompt reporting to the Office for Civil Rights (OCR) of all acts of bullying, cyberbullying, harassment, hazing, retaliation that may be violations of student(s)' or employee(s)' civil rights.
 4. procedures for a fair and timely opportunity for the accused to explain the accusations and defend his actions prior to student or employee discipline.
 5. procedures for providing due process rights under Section 53A-8-102 (licensed staff) and local employee discipline policies prior to employee discipline or Section 53A-11-903 and local policies (students) prior to long term (more than 10 day) student discipline.

V. Investigations

Vista School will promptly and reasonably investigate allegations of bullying, cyberbullying, harassment and/or hazing. The Principal, Vice Principal or School Counseling Office will be responsible for handling all complaints by students and employees alleging bullying, cyberbullying, harassment, or hazing. Vista School procedures for reporting include anonymously online using the Bullying Reporting Tool found on the Vista School website, anonymously in writing in the Counseling Office and also in person in the Counseling Office.

It is Vista School's policy, in compliance with state and federal law, that students have a limited expectation of privacy on the school's Internet system, and routine monitoring or maintenance may lead to discovery that a user has violated district policy or law. Also, individual targeted searches will be conducted if there is reasonable suspicion that a user has violated policy or law. Personal electronic devices of any student suspected of violation of the above policy will be confiscated for investigation and may be turned over to law enforcement.

VI. Training

- A. All students, staff, and volunteers at Vista School will receive annual training from a qualified professional regarding bullying, cyberbullying, harassment, hazing. This training will address:
1. overt aggression that may include physical fighting such as punching, shoving, kicking, and verbal threatening behavior, such as name calling, or both physical and verbal aggression or threatening behavior
 2. relational aggression or indirect, covert, or social aggression, including rumor spreading, intimidation, enlisting a friend to assault a child, and social isolation;
 3. bullying, cyberbullying, harassment or hazing of a sexual nature or with sexual overtones;
 4. cyberbullying, including use of email, web pages, text messaging, instant messaging, three- way calling or messaging or any other electronic means for aggression inside or outside of school
 5. civil-rights violations including training and education specific to bullying based upon students' actual or perceived identities, and conformance or failure to conform to stereotypes. Training on civil rights violations will include compliance when civil rights violations are reported.
 6. awareness and intervention skills such as social skills training.
- B. Volunteers are under direct supervision of a licensed educator who is responsible for ensuring the volunteer is trained in the above areas.
Volunteers are required to report to their supervising licensed educator if they are notified of a bullying, cyberbullying, hazing, harassment, or retaliation incident among students or if they reason to suspect such an incident. Volunteers are prohibited from engaging in bullying activities themselves and will be asked to leave Vista School if in violation of this policy.
- C. Pursuant to 53A-15-1301, Vista School will implement a youth suicide prevention program for students.
- D. Pursuant to 53A-1-603, all licensed educators must complete 2 hours of professional development of youth suicide prevention training once every license renewal cycle. To the extent possible, other programs or initiatives designed to provide training and education regarding the prevention of bullying, cyber-bullying, harassment, hazing, and retaliation will be implemented.
- E. In addition to training for all school employees, students, employees, and volunteer coaches involved in any extra-curricular activity shall:
1. participate in bullying and hazing prevention training prior to participation in the extra-curricular activity;
 2. repeat bullying, cyberbullying, harassment, and hazing prevention training at least every three years;
 3. be informed annually of the prohibited activities list provided previously in this Policy and the potential consequences for violation of this Policy.

VII. Additional Notes

- A. 53A-11a-301 requires that this policy be developed with input from (1) students, (2) parents, (3) teachers, (4) school administrators, (5) school staff, or (6) law enforcement agencies.
- B. All information received in a complaint, names of complainants shall be treated with the utmost confidence to the extent possible. Administrators shall notify complainant before revealing his name.
- C. A student assessment of the prevalence of bullying in Vista School, specifically locations where students are unsafe and additional adult supervision may be required, such as playgrounds, hallways, and lunch areas, will be provided on a bi-annual basis.
- D. This policy does not prohibit expressive activity protected by the First Amendment of the United States Constitution. However, if off-campus speech that may constitute a bullying, cyber-bullying, hazing, or harassment incident creates a **substantial disruption** to the school environment, under Tinker v. Des Moines, Vista School may take disciplinary action against the student who initiated the speech. Factors that Vista School may consider in determining whether a substantial disruption has occurred are:
 1. whether there is a verbal or physical confrontation over the incident at school;
 2. whether there is likely to be a verbal or physical confrontation based on evidence of a prior relationship between the victim and the student who initiated the speech;
 3. whether any part of the speech that gave rise to the incident was repeated at school;
 4. whether students are discussing the incident during class or if it otherwise is disrupting school work;
 5. whether there is a widespread whispering campaign sparked by the off campus incident that disrupts the school environment and students' abilities to focus on school;
 6. whether administrators who dealt with the incident were pulled from their ordinary tasks to address the incident and how much time it took out of an administrators' day to do so;
 7. whether speech similar to the off-campus speech in this incident has occurred in the past and has resulted in violence or near violence at school;
 8. whether there is a negative effect on classroom activities as a result of the off-campus incident;
 9. whether the speech was violent or whether there is a history of violence from the student/s who initiated the speech; (Note: true threats are not protected by the First Amendment if it advocates "imminent" violence or unlawful conduct. Thus, a message that threatens physical harm, even if it isn't mean to be serious, may not be protected by the First Amendment and the person who utters such a message may be disciplined by Vista School.)

When Firearm Safety and Safe Storage is Your Goal

The **safest** thing to do while someone is at increased risk for suicide in your home is to **store your firearms outside your home**.



First, watch this **short video** about what youth experience and how you can help **protect your child**.



Next, learn about **safety planning** with help from a therapist and firearms expert to make your home safe.



Firearms are the **leading method of suicide**. Putting time and distance between a person in crisis and firearms saves lives. Protect teens and help prevent suicide by locking up guns and ammo in secure safes or moving them off-site until the crisis has been averted. **Watch this video** for one example of how gun safety can help protect lives.



► English



► Español

Take our **LiVe Well Suicide Awareness training** to learn more about suicide prevention with the tools you need to talk about suicide and help those in suicidal crisis be safe and access the resources they need.



Safe Off-Site Storage Options Include:

A Trusted Family Member or Friend: Phone a friend or family member. It will not only keep you and your loved one safe, but it will also provide you with more support to manage this difficult time.

Law Enforcement: Call local law enforcement to understand the procedures for giving them your firearms and returning them to you.

Offsite Storage at a Self-Storage Rental Facility: Some facilities have safety deposit boxes and smaller options if you are storing handguns. If you have shotguns and rifles, you may need a bigger space.

Shooting Ranges or Gun Shops: Some facilities have storage options. Call ahead to find out. You could also take your firearm(s) in to be cleaned and serviced and have them hold them until the risk is decreased.

Pawn Shops: Many pawn shops will hold your firearms either as a pawn item or for a small fee. Call ahead to verify with your local pawn shop.



When Off-Site Storage is **not** an Option, the Next Best On-Site Storage Options Include:

Store Your Firearm(s) in a Gun Safe or Firearm-Specific Storage Lock Box: Gun Safes are the most secure on-site storage option. Lock unloaded firearms with a cable-style gun lock, remove the firing pin and store them securely, change codes and secure keys. Family members often know "family passwords" to gun safes, update for added security.

Temporarily Store Ammunition Off-Site: Temporarily remove ammunition from your home or keep it in a separate locked location from secured firearms.

Trigger Locks and Cable Locks: Trigger and cable locks aren't as safe as locking in a secure gun safe, but they are better than not locking at all. In addition, they can be used with a gun safe for extra protection.

Remove a Key Component of the Firearm: Remove the firing pin, slide, or other critical component and give it to a family member or friend to hold until the risk has passed.



Other Options



Your safety is our top priority. A free, anonymous **decision support tool** can help you make decisions about temporarily reducing access to potentially dangerous things such as firearms, medicines, sharp objects, or other household items.



What Options are **not** Recommended?

Hiding Firearms is not Recommended: Family members often know each other's hiding places.

Doing Nothing is not Recommended: If someone in your home has had suicidal thoughts or made a plan or attempt, please take them seriously; make your home safe by changing the codes on your safes and following these and other safety recommendations.

If you or someone you know is experiencing a mental health crisis, please call 988



YOUR CHILD HAS TALKED ABOUT ENDING THEIR LIFE: WHAT'S NEXT?

TALKING TO YOUR CHILD ABOUT SUICIDE MAY BE THE TOUGHEST AND MOST UNCOMFORTABLE CONVERSATION YOU EVER HAVE, BUT IT MAY ALSO BE THE MOST IMPORTANT.



HERE ARE FOUR TIPS TO USE WHEN TALKING TO YOUR CHILD:

1. Discuss changes you have noticed and why you are concerned.
2. Ask your child directly, "Have you thought about killing yourself?"
3. Do not try to solve your child's issues. Instead, show care, concern, and support.
4. Let them know that you will be there for them. Give your child an opportunity to come to you when they are ready to talk.

THINGS YOU CAN DO TO HELP

1. Find treatment that works for your child. This could include a mental health counselor and a physician.
2. Lock up hazardous items like firearms and medications.
3. Encourage healthy coping strategies, including physical activity and positive sleep habits.
4. Talk with your teen about unhealthy coping habits, like substance use or social media misuse, and how to change them. Check out [Social Media Side Effects](#) from The Liv Project.

WHAT DO I NEED TO WATCH FOR?

- Increased use of alcohol or drugs
- Withdrawing from activities
- Looking for a way to kill themselves, such as searching online for materials or means
- Isolating themselves from family or friends
- Sleeping too little or too much
- Displaying one or more of the following moods: depression, anxiety, loss of interest, irritability, humiliation, agitation, rage
- A sudden or unexplained calm happiness after a long period of depression
- Saying goodbyes or tying up loose ends, such as giving away prized belongings

WHAT SHOULD I BE LISTENING FOR?

- Talk of suicide: "I just want to go to sleep and never wake up," "If ____ happens, I'll kill myself."
- Talk of hopelessness: "What is the point? Nothing is going to get better."
- Talk of feeling like a burden to others: "They would be better off without me."

WHERE CAN I TURN FOR HELP?

Pediatrician or Family Doctor
Mental Health Therapists
School Counselor
Psychologists
Psychiatrists
Free 24/7 Resources like the
988 Crisis Line or SafeUT App

Take a free suicide
prevention course
anytime by following
@LiveOnUtah on
Instagram

Live on.



HOW CAN I START THE CONVERSATION?

You don't seem like yourself. Letting your loved one know you have noticed something different about them shows them you care. It's important to let them know you are concerned about them, not upset with them.

I'm sorry I snapped at you earlier. I've had a tough week but I want to do better. How was your week? Taking accountability and being a little vulnerable can help smooth over past communication issues and encourage your teen to open up.

How are things going at school/work, or with your friends/partner? Making the question specific is a good way to get the conversation started. Remember that it might not be just one thing that is bothering them. It could be a combination of things or maybe nothing in particular - just a general mood they've been having.

Your care and support can make all the difference.