

Vista School Board Meeting
August 28, 2025 Agenda
585 East Center, Ivins, UT 84738

Board members present: Chase Jensen, Mellanie Page, Alicia Maldonado, Peter Dawson **Absent:** Lindsay Sharifi

Others present: Terrilyn Balaszi, Justin Blasko, Troy Bradshaw, Jocelyn Larkin, Marie Ehlers, Radley Iverson, Marie Steffensen, Amanda Robinett, Janae VanLeeuwen, Dennise Sinistera, Bruce Hatch, Shyrel Wood

5:34 PM BOARD TRAINING: Troy Bradshaw, Vista School's Financial Director, presented on the school's revenue structure. The presentation detailed the financial aspects of the institution.

6:00 PM CALL TO ORDER: Welcome and Introductions - Peter Dawson

6:00 PM APPROVAL OF MINUTES July Minutes and August Policy Meeting Minutes
Alicia Maldonado made a motion to approve the minutes from the July Board meeting. Chase Jensen seconded the motion. "Aye," Alicia Maldonado, "Aye," Chase Jensen, "Aye," Peter Dawson, "Aye," Mellanie Page. Motion approved unanimously.

Chase Jensen made a motion to approve the minutes from the August 8 Policy meeting. Alicia Maldonado seconded the motion. "Aye," Alicia Maldonado, "Aye," Chase Jensen, "Aye," Peter Dawson. The motion was approved with a vote of 3-0-1 (3 For, 0 Against, 1 Abstain). Mellanie Page abstained from the vote because she was not in attendance for the August 8 Policy meeting.

6:01 PM PUBLIC COMMENTS - Each comment is limited to two minutes

Janae VanLeeuwen commented on having the open positions for employment posted on the website so it's easier to find which positions are available.

6:03 PM BOARD CALENDAR

Next Board Meeting - Thursday September 25, 2025, at 6:00 pm with Board Training at 5:30 pm - This may be subject to change, there is a discussion on this later in the meeting.

6:03 PM REPORTS

6:03 PM Charter Presentation - Marie Steffensen (*15 minutes*) - Marie is the Assistant State Director for the Utah State Charter School Board. Vista School's charter is the original charter written when Vista School was founded. The Utah State Charter Board is working with Charter Schools across the state to rewrite the charters to make them easier to understand. Marie Steffensen spoke of the proposed changes they made to the charter, and the new Charter Agreement Template they are helping schools use to rewrite their charters.

6:26 PM Director's Report - Justin Blasko (*10 minutes*)

Professional Development - Professional Learning Communities and Every Student Every Day - The Land Trust Community Council provided funding for fourteen teachers to go to Las Vegas for the Solution Tree PLC Professional Development conference over the summer.

Enrollment and Lottery Update - Vista School's target number for October 1 is 1,083 total students enrolled and currently Vista School has 1,096 students enrolled with 131 on the waitlist.

Faculty/Staff Changes - One of the biggest changes Vista School is working on right now is the HR business coordinator position. Michelle Andes has accepted a position outside of Vista, the position is posted online and there have been a few candidates that have applied. Interviews will start next week and continue until the position is filled. One of our first grade teachers left for a teaching position in Northern Utah with little notice. The Vista Administration requested (was voted on by the Vista Board under Action Items) that Lauren Martin who has worked in the first grade fill

the position under an LEA exception.

Dr. Blasko reported to the Board that there is an overnight trip for students for the Shakespeare competition on October 3rd and 4th.

6:42 PM Financial Report - Troy Bradshaw (*10 minutes*)

Mr. Bradshaw reviewed the procurement thresholds referenced in the Procurement Document. He also spoke on the profits and losses for the prior month.

7:03 PM Committee Reports and Committee Assignments (*5 minutes each*)

Finance - Peter Dawson had a meeting with Dr. Blasko and Troy Bradshaw to prepare for the Board training tonight and financial report.

Audit - Alicia Maldonado spoke for the audit committee and they will be meeting regularly as the committee needs come up.

Governance - Chase Jensen is very excited about the future of the charter rewrite. The committee is also working at setting up a monthly recurring meeting with Dr. Blasko.

Public Affairs - Mellanie Page spoke of the two primary objectives: she's been able to develop a donor list but she's hoping to grow that list over the next school year; she also would like to set new goals for the committee such as fundraising targets.

7:10 PM DISCUSSION/ACTION ITEMS

LEA Specific Licensure (*5 minutes*) - Dr. Blasko brought forth two names for local endorsement; Madeline Haskett and Lauren Martin. Madeline Haskett is a dance teacher at Vista School, and she has a dance degree from UVU. Lauren Martin worked with the first grade at Vista School previously and it was proposed that she step into the first grade teacher position that was just vacated. She is completing her teaching degree this year and Utah law states that you can teach while finalizing your degree if you receive an LEA endorsement. Mellanie Page made a motion to approve Lauren Martin and Madeline Haskett for an LEA Specific Licensure. Alicia Maldonado seconded the motion. "Aye," Alicia Maldonado, "Aye," Chase Jensen, "Aye," Peter Dawson, "Aye," Mellanie Page. Motion approved unanimously.

SHINE Teachers Policy (*5 minutes*) - Dr. Blasko explained the need for this policy and that it benefits Vista for those hard to fill teaching positions. Peter Dawson made a motion to approve the SHINE Teachers Policy. Alicia Maldonado seconded the motion. "Aye," Alicia Maldonado, "Aye," Chase Jensen, "Aye," Peter Dawson, "Aye," Mellanie Page. Motion approved unanimously.

Development Committee (*5 minutes*) - Peter Dawson made a motion to establish the development committee with Director Sharifi acting as committee chair. Mellanie Page seconded the motion. "Aye," Alicia Maldonado, "Aye," Chase Jensen, "Aye," Peter Dawson, "Aye," Mellanie Page. Motion approved unanimously.

Change Board Meeting Days (*5 minutes*) - Due to conflicts of schedule Director Dawson presented moving the board meetings to the fourth Tuesday of every month rather than Thursday, starting in September and going through December. Peter Dawson made a motion to move the monthly board meetings to the fourth Tuesday of each month through December. Mellanie Page seconded the motion. "Aye," Alicia Maldonado, "Aye," Chase Jensen, "Aye," Peter Dawson, "Aye," Mellanie Page. Motion approved unanimously.

Broadcast Board Meetings (*15 minutes*) - Dr. Blasko explained the difficulties surrounding broadcasting the meetings and Troy spoke on the requirements found in the open and public meetings act.

Board Website and Emails (*5 minutes*) - Director Dawson presented to the Vista Board the new email signatures as well as the framing for the Vista Board page on the website.

7:59 PM COMMENTS FROM THE ADMINISTRATION TEAM - Marie Ehlers spoke of the survey that went out to parents about the upcoming parent teacher conferences and the Vista Administration's plans to accommodate parent's requests for in person conferences.

8:02 PM Peter Dawson made a motion to go into a closed session in accordance with Utah Code Section 52-4-204, for one of the purposes stated in 52-4-205; detailed discussion of school safety.

8:39 PM Peter Dawson made a motion to adjourn the meeting.

CHARTER AGREEMENT

This Charter Agreement (“Agreement”) is made and entered into this ___ day of ___ 20___ by and between the State Charter School Board, (“SCSB”) and Vista School (referred to as “Applicant”).

RECITALS

WHEREAS, SCSB is an authorizer of Charter Schools under Utah Code Ann. § 53G-5-205(1);

WHEREAS, Applicant has applied to SCSB to be allowed to operate the Charter School proposed in its application (“Charter School”);

WHEREAS, SCSB has approved Applicant’s application; and

WHEREAS, SCSB and Applicant desire to comply with Utah Code Ann. § 53G-5-304(3) by entering into this Agreement.

NOW THEREFORE, in consideration of the mutual covenants and promises contained herein and other valuable considerations, the parties agree as follows:

SECTION 1. Establishment of Charter School.

(a) Applicant shall have the right to operate the Charter School according to the terms of this Agreement. This Agreement includes the terms set forth in Schedule A, which is attached hereto and made part of this Agreement. Any conflicts between Schedule A and this Agreement will be resolved in favor of Schedule A.

(b) The name of the Charter School is set forth in Schedule A.

(c) The location of the Charter School is set forth in Schedule A.

(d) As required by Utah Code Ann. § 53G-5404(7), the Charter School shall be organized and managed under Title 16, Chapter 6a, Utah Revised Nonprofit Corporation Act.

SECTION 2. SCSB Oversight.

(a) The Charter School shall fully support SCSB’s oversight responsibilities by timely responding to all requests made by SCSB, including inquiries, requests for reports, audits, formal and informal investigations, formal and informal visits, and inspections of books and records of the Charter School.

(b) SCSB shall do its best to avoid administrative costs associated with duplicate requests.

SECTION 3. Operation of Charter School.

- (a) The mission statement and purpose of the Charter School are set forth in Schedule A.
- (b) The Charter School's opening date is set forth in Schedule A.
- (c) The grade levels the Charter School will serve are set forth in Schedule A.
- (d) The maximum number of students the Charter School may serve shall be set forth in Schedule A. This number is subject to Utah Code Ann. § 53G-6-504.
- (e) The Charter School's key elements are set forth in Schedule A.
- (f) The Charter School's enrollment preferences are set forth in Schedule A.
- (g) The Charter School has minimum governance, financial, and academic performance standards and unique performance measures that are required by statute and rule. Per SCSB policy, these performance standards and measures are referenced in the Charter School Accountability Framework as performance indicators. The Charter School Accountability Framework will be used to evaluate the operation of the Charter School.

SECTION 4. Governance of Charter School.

The Charter School shall be governed by a governing board that is subject to the following:

- (a) The governing board shall have the authority, as established in its articles and bylaws, to decide all matters relating to the operation of the Charter School and shall have the final responsibility for the academic, operational, and financial performance of the Charter School, with the understanding that the governing board may delegate decision-making authority for policy and operational decisions to officers, employees, and agents of the Charter School so long as the ultimate responsibility for and oversight of any such delegated authority remains with the governing board.
- (b) The governing board shall ensure that the Charter School's policies and programs comply with the terms and conditions of this Agreement and with all governing federal and state laws, regulations, and rules that the Charter School is subject to.
- (c) The structure of the governing board is set forth in Schedule A.
- (d) The governing board shall adopt rules of order and procedure for its meetings as required by Utah Code Ann. § 53-5-413.
- (e) SCSB may, at its discretion, and under mutual agreement provide administrative services to, or perform other school functions for the Charter School, and charge fees for the provision of those services or functions.

(f) The governing board shall meet all reporting requirements described in Utah Code Ann. § 53G-5-404.

(g) Any notice or communication that the SCSB is required to give or may give to the Applicant or the Charter School under this Agreement shall be effective after being delivered or communicated to the chair of the governing board.

(h) The governing board shall submit any reports required by state and federal law, this Agreement, and as requested by SCSB in a timely manner.

(i) The Charter School is required to be aware of and comply with any updates to the minimum governance standards made in statute, rule or SCSB policy.

SECTION 5: School Autonomy.

SCSB shall honor and preserve the core autonomies that are crucial to the Charter School’s success by doing the following:

(a) SCSB shall assist the Charter School in understanding and carrying out the Charter School’s obligations under this Agreement.

(b) SCSB shall review its compliance requirements, policies, and procedures and evaluate the potential to increase school autonomy based on flexibility in the law, streamlining requirements, demonstrated school performance, or other considerations.

SECTION 6. Transparency.

The governing board shall ensure that the Charter School is transparent by doing the following:

(a) The governing board shall comply with Title 52, Chapter 4, Open and Public Meetings Act.

(b) The Charter School shall maintain a website with the content requirements found in UT Admin. Code R277-551-5, posted at least 180 days prior to the opening day of school.

(c) The Charter School’s website shall also contain the following:

(i) links to school data and accountability reports maintained on other websites (e.g., student assessment, audited financial statement, etc.);

(ii) links to the governing board meeting dates, agendas, minutes, and recordings.

SECTION 7. Compliance with Laws, Regulations, and Rules.

Applicant acknowledges that, under Utah Code Ann. § 53G-5-401(1)(a), the Charter School is considered a public school within the state’s public education system and is subject to and must abide by

all federal and state laws, regulations, rules, and policies otherwise affecting Charter Schools as public schools.

SECTION 8. Charter School's Financial Matters.

(a) The Charter School's fiscal year shall begin on July 1 of each calendar year of the term of this Agreement and shall end on June 30 of the subsequent calendar year.

(b) The Charter School is required to be aware of and comply with any updates to the minimum financial standards made in statute, rule or SCSB policy.

SECTION 9. Insurance.

(a) The Charter School shall obtain and maintain adequate liability and other appropriate insurance through the Utah Division of Risk Management or other suitable insurance carrier with a general policyholder rating of not less than A and a financial rating of AAA as rated in the most current available "Best Guide" Insurance Report. The insurance shall include:

- (i) general liability;
- (ii) errors and omissions;
- (iii) directors and officers liability;
- (iii) workers' compensation;
- (iv) comprehensive/collision consistent with cash values of vehicles if applicable;
- (v) liability insurance specific to the Charter School's governing board's financial officer or treasurer or business administrator consistent with coverage designated in board rule; and
- (vi) tail coverage or closeout insurance covering at least one year after closure of the Charter School.

(b) The general liability, errors and omissions, and directors and officers liability coverage shall extend through the completion of the closure of the Charter School under Utah Code Ann. § 53G-5-504.

(c) The Charter School may obtain liability insurance coverage in addition to or in excess of the requirements stated in this section.

(d) SCSB shall be named as an additional insured under all general liability insurance policies required by this section, except where there is common coverage provided by Risk Management.

(e) Written proof and copies of required insurance policies shall be provided to SCSB at least 90 days prior to the initial opening of the Charter School. The Charter Schools' governing board shall provide SCSB with certificates of insurance annually within thirty days of the insurance purchase or renewal.

SECTION 10. Review of Charter School's Performance.

(a) The Charter School is required to be aware of and comply with any updates to the minimum academic performance standards and unique performance measures made in statute, rule or SCSB policy.

(b) SCSB shall review and evaluate the Charter School's performance as required by statute and rule. To facilitate this, the following shall do the following:

- (i) In keeping with the purpose of Title 53G, Chapter 5, Charter Schools, SCSB may produce for public distribution an annual report that provides clear, accurate, performance data for the Charter School according to the Charter School Accountability Framework set forth by the SCSB, as well as reporting overall portfolio performance.
- (ii) SCSB shall gather all data that are needed to determine the achievement of performance standards as referenced in the Charter School Accountability Framework. The Charter School shall assist in gathering, maintaining, and submitting all data that are needed to determine the achievement of unique performance measures as referenced in the Charter School Accountability Framework.
- (iii) SCSB will meet with the Charter School to discuss performance over time, referenced as a comprehensive review.

(c) If SCSB identifies deficiencies in its review or other investigation of the Charter School, the SCSB shall take steps it deems necessary to remediate the Charter School's deficiencies in accordance with SCSB's written policy regarding remediation of deficiencies and UT Admin. Code R277-553-3.

SECTION 11. Termination of Agreement.

Subject to the requirements of Utah Code Ann. § 53G-5-503, SCSB may terminate this Agreement for any of the following reasons:

- (a) The Charter School's failure to meet the requirements stated in this Agreement;
- (b) The Charter School's failure to meet generally accepted standards of fiscal management;
- (c) The Charter School's designation as a low-performing school under Title 53E, Chapter 5, Part 3, School Turnaround and Leadership Development; and failure to improve the Charter School's

grade under the conditions described in Title 53E, Chapter 5, Part 6, School Turnaround and Leadership Development;

(d) The Charter School's violation of requirements under Title 53G, Chapter 5, Charter Schools or another law; or

(e) other good cause.

SECTION 12. Closure of the Charter School.

If the Charter School is closed for any reason, including the termination of this Agreement in accordance with Utah Code Ann. § 53G-5-503 or the Charter School's conversion to a private school, the Applicant and the Charter School shall comply with the provisions of Utah Code Ann. § 53G-5-504. The Charter School may not dispose of its assets in violation of state board rules, SCSB's policies, Section 53G-5-504, or other related provisions of Title 53G, Chapter 5, Charter Schools.

SECTION 13. Limitation of Liability for Debts or Financial Obligations of the Charter School.

(a) Except as provided in Part 6, Charter School Credit Enhancement Program, neither SCSB nor the state, including an agency of the state, shall be liable for the debts or financial obligations of the Charter School or a person who operates the Charter School.

(b) As provided under Utah Code Ann. § 53G-5-505(2), the governing board, the nonprofit corporation under which the Charter School is organized and managed, and the Charter School are solely liable for any damages resulting from a legal challenge involving the operation of the Charter School.

SECTION 14. Waiver of State Board Rules.

The Utah State Board of Education has waived for the Charter School the rules that are set forth in Schedule A.

SECTION 15. Modification.

(a) Except as provided in Subsection (b) of this section, this Agreement may not be modified except by mutual agreement between SCSB and the Charter School's governing board. Any such amendment must be made in writing and signed by the appropriate representatives of SCSB and the governing board.

(b) The Charter School's governing board may modify this Agreement without the mutual agreement described in Subsection (a) of this section to:

(i) include an enrollment preference as described in Utah Code Ann. § 53G-6-502(4)(h); or

- (ii) only as described in Utah Code Ann. § 53G-7-221(5), include or remove an innovation plan.

SECTION 16. Indemnification.

Applicant agrees to indemnify and hold harmless SCSB, the Utah State Board of Education, the school district, and the State of Utah, their officers, agents, employees, successors and assigns from all claims, damages, losses and expenses, including attorney's fees, arising out of or resulting from any action of the Charter School caused by any intentional or negligent act or omission of the Charter School, its officers, agents, employees, and agents.

SECTION 17. Assignment.

The assignment of this Agreement or a significant part of the Charter School's assets, or any part of its operations, to another entity, related or not, is deemed an amendment and is effective only if the amendment is done according to SCSB's policy.

SECTION 18. Miscellaneous.

(a) In the performance of this Agreement, the Applicant and the Charter School shall each act in an independent capacity and not as officers or employees or agents of SCSB or the State of Utah.

(b) This Agreement constitutes the entire agreement between the parties and supersedes the Applicant's application and any other prior and contemporaneous agreements and understandings between the parties, whether oral or written.

(c) This Agreement and any amendments to it are subject to applicable state and federal laws and shall be deemed amended to reflect applicable changes to those laws.

(d) This Agreement shall be governed by the laws, rules, and regulations of the State of Utah. Any action or proceeding arising from this Agreement shall be brought in a court of competent jurisdiction in the State of Utah. The venue shall be in Salt Lake City, in the Third Judicial District Court for Salt Lake County.

(e) Photocopies or electronic copies of this Agreement shall have the same force and effect as the original.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the date first above written.

SCSB:

STATE CHARTER SCHOOL BOARD

Name:	Signature:
Dr. Stephanie Speicher, Board Chair	

APPLICANT:

APPLICANT

Name:	Signature:

MEMBERS OF THE CHARTER SCHOOL'S GOVERNING BOARD

Name:	Signature:

SCHEDULE A

Name of Charter School:	Vista School
Location of Charter School:	The charter school shall be established in Ivins, Utah, located within the Washington County School District, which is material to its authorization.
Charter School’s Mission Statement:	The Charter School mission statement, as set forth in the application is: “Vista’s mission is to create an academic enterprise that stands unique among all schools. We are dedicated to providing all students with an individualized and unparalleled educational experience through involvement with the arts, language development, and the improved use of information and technology tools. By utilizing a highly trained and committed staff to empower each student to succeed, we will offer a comprehensive program in a professional and compassionate manner and establish a model of academic and artistic excellence.”
Charter School’s Purpose:	Continuous improvement of student learning is an ongoing goal and purpose of Vista. Our approach to improvement of student learning is based on three pillars: exposure to the arts, improved use of technology, and empowerment of the teaching staff.
Key Elements of the Charter School:	<p>Provides for a high degree of student choice and personal development by ensuring access to unique arts and technology course work and extracurricular activities that provide for a well-rounded education for the whole child.</p> <ul style="list-style-type: none"> b. Integrates the arts and technology as a focus of the school. c. Uses technology as tools to prepare students for an electronic and technical world. d. Provides well-equipped Computer Information Technology Classrooms with highly trained teachers. e. Uses Mastery-based curriculum which provides clear competency objectives for students and teachers. f. Bases curriculum and instruction on the Utah Core Standards. g. Teachers provide interdisciplinary, integrated instruction. h. Teachers are provided ongoing professional development regarding instruction and the effective use of technology. i. Students receive daily instruction in the creative and performing arts taught by qualified instructors and/or visiting professionals. j. Students are engaged in lessons taught using a mixture of traditional education tools (books, handouts, written assignments, etc.) combined with technology (interactive whiteboards, computers, digital systems, online curriculum and online enhancements, etc.). k. The Director conducts regular individualized evaluations to support the teaching staffs’ understanding of the state standards and objectives. l. After conducting evaluations, the Director develops a Personal Professional Development Plan which is discussed in a subsequent meeting between the Director and the teacher. During this meeting, they establish goals that are measurable and observable for the next evaluation.

	m. Is authorized to offer online education and distance learning options.
Opening date of Charter School:	2009-2010
Grade Levels Served:	K-9
Maximum Enrollment: <i>*If the Charter School has satellite Charter Schools, the maximum number of students that will be collectively served by the Charter School is reflected as the Maximum Enrollment number.</i>	1300 students
The Charter School's enrollment preferences shall be as follows:	a. Children of current school employees, executive board members, foundation board members. b. Siblings of students currently enrolled students.
The structure of the governing board shall be as follows:	Number of members: minimum of 5, no more than 7.
	How members are appointed: Selected by a vote of the Governing Board. Candidates are vetted by a committee and recommended to the Vista Board for approval.
	Term of office: A term is two years, and board members may serve up to three terms.
The Utah State Board of Education has waived the following administrative rules for the Charter School:	None

Grade	Enrolled 2025-2026	Target October 1st 2025-2026	Number On The Waiting List And/Or Waiting To Be Lottered
Kindergarten	102	96	29
1st Grade	94	96	0
2nd Grade	104	96	25
3rd Grade	105	96	32
4th Grade	113	112	16
5th Grade	116	112	25
6th Grade	133	140	1
7th Grade	146	140	1
8th Grade	106	115	1
9th Grade	77	80	1
Totals	1096	1083	131

Vista School
Profit & Loss Budget Overview
 July 2025

	<u>Jul 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
1000 · Local Revenue	82,694.42	1,078,292.32	-995,597.90	7.67%
3000 · State Revenue	1,157,369.99	13,430,305.97	-12,272,935.98	8.62%
4000 · Federal Revenue	0.00	589,235.81	-589,235.81	0.0%
Total Income	<u>1,240,064.41</u>	<u>15,097,834.10</u>	<u>-13,857,769.69</u>	<u>8.21%</u>
Gross Profit	1,240,064.41	15,097,834.10	-13,857,769.69	8.21%
Expense				
10 · INSTRUCTION	669,819.71	8,595,980.76	-7,926,161.05	7.79%
21 · STUDENT SUPPORT SERVICES	48,693.79	742,991.28	-694,297.49	6.55%
22 · SUPPORT SERV. INSTR. STAFF	9,227.80	235,721.91	-226,494.11	3.92%
23 · SUPPORT SERVICES-BOARD	0.00	8,000.00	-8,000.00	0.0%
24 · SUPPORT SERV. ADMINISTRATION	110,497.94	1,046,240.68	-935,742.74	10.56%
25 · SUPPORT SERV. CENTRAL	38,846.67	721,859.38	-683,012.71	5.38%
26 · SUPPORT SERV. OPER. & MAINT.	38,429.53	685,721.68	-647,292.15	5.6%
27 · STUDENT TRANSPORTATION	937.42	127,906.37	-126,968.95	0.73%
31 · FOOD SERVICES LUNCH	9,317.30	592,796.35	-583,479.05	1.57%
33 · After School Program	9,093.70	121,189.03	-112,095.33	7.5%
45 · BLDG AQUISITION & CONSTRUCTION	3,652.00	181,557.15	-177,905.15	2.01%
51 · Debt Service	146,150.31	1,753,803.75	-1,607,653.44	8.33%
Total Expense	<u>1,084,666.17</u>	<u>14,813,768.34</u>	<u>-13,729,102.17</u>	<u>7.32%</u>
Net Ordinary Income	<u>155,398.24</u>	<u>284,065.76</u>	<u>-128,667.52</u>	<u>54.71%</u>
Net Income	<u><u>155,398.24</u></u>	<u><u>284,065.76</u></u>	<u><u>-128,667.52</u></u>	<u><u>54.71%</u></u>

Vista School
Profit & Loss Budget Overview
July 2025

	<u>Jul 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
1000 · Local Revenue				
1400 · Transportation Fees	560.00	55,000.00	-54,440.00	1.02%
1500 · Income--Interest on Investments	39,111.04	450,000.00	-410,888.96	8.69%
1600 · Food Services	330.00	132,942.72	-132,612.72	0.25%
1700 · Student Activities	21,171.46	179,072.14	-157,900.68	11.82%
1800 · Community Service Activities	5,606.53	155,621.61	-150,015.08	3.6%
1900 · Other Local Revenue	15,915.39	105,655.85	-89,740.46	15.06%
Total 1000 · Local Revenue	<u>82,694.42</u>	<u>1,078,292.32</u>	<u>-995,597.90</u>	<u>7.67%</u>
3000 · State Revenue				
3005 · Income -- Kindergarten WPU	31,503.05	0.00	31,503.05	100.0%
3010 · Income--K-12 WPU	367,477.50	4,795,017.58	-4,427,540.08	7.66%
3020 · Income--Professional Staff	0.00	303,326.09	-303,326.09	0.0%
3100 · Restricted Basic School Program	136,696.75	1,644,736.38	-1,508,039.63	8.31%
3200 · Related to the Basic Programs	45,412.53	544,814.10	-499,401.57	8.34%
3300 · Special Populations	0.00	2,685.00	-2,685.00	0.0%
3400 · Other Programs	576,280.16	5,480,850.12	-4,904,569.96	10.51%
3578 · Teacher & Student Success	0.00	347,409.42	-347,409.42	0.0%
3800 · Non MSP State Revenues via USBE	0.00	311,467.28	-311,467.28	0.0%
Total 3000 · State Revenue	<u>1,157,369.99</u>	<u>13,430,305.97</u>	<u>-12,272,935.98</u>	<u>8.62%</u>
4000 · Federal Revenue	<u>0.00</u>	<u>589,235.81</u>	<u>-589,235.81</u>	<u>0.0%</u>
Total Income	<u>1,240,064.41</u>	<u>15,097,834.10</u>	<u>-13,857,769.69</u>	<u>8.21%</u>
Gross Profit	<u>1,240,064.41</u>	<u>15,097,834.10</u>	<u>-13,857,769.69</u>	<u>8.21%</u>
Expense				
10 · INSTRUCTION				
10.131 · Wages--Teachers	193,715.84	4,018,708.00	-3,824,992.16	4.82%
10.131S · Wages--Teachers Special Ed	31,302.72	526,002.00	-494,699.28	5.95%
10.132 · Wages--Substitute Teacher	1,892.08	120,032.94	-118,140.86	1.58%
10.161 · Wages--Aides & Instructors	13,483.98	259,108.00	-245,624.02	5.2%
10.161S · Wages--Aides Special Education	3,900.54	247,445.00	-243,544.46	1.58%
10.210 · Local Retirement Program	41,403.12	548,367.00	-506,963.88	7.55%
10.210S · Local Retirement Special Ed	2,021.60	73,080.00	-71,058.40	2.77%
10.220 · Social Security & Medicare	28,003.70	331,087.00	-303,083.30	8.46%
10.220S · SS & Medicare Special Education	5,454.30	61,463.69	-56,009.39	8.87%
10.240 · Employee Health Benefits	83,908.09	885,582.56	-801,674.47	9.48%
10.240S · Health Benefits Special Ed	4,174.06	98,487.46	-94,313.40	4.24%
10.250 · Life Insurance	0.00	27,259.58	-27,259.58	0.0%
10.250S · Life Insurance - SpEd	0.00	5,872.50	-5,872.50	0.0%
10.270 · Worker's Compensation Insurance	936.38	16,907.20	-15,970.82	5.54%
10.320 · IT Services	0.00	8,000.00	-8,000.00	0.0%
10.587 · Field Trips Expense	0.00	2,018.00	-2,018.00	0.0%
10.600 · Concessions/Vending	0.00	1,588.00	-1,588.00	0.0%

Vista School
Profit & Loss Budget Overview
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	<u>Jul 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
10.601 · Supplies--Piano/Band	0.00	6,631.69	-6,631.69	0.0%
10.604 · Supplies-Workroom	43.58	18,850.73	-18,807.15	0.23%
10.606 · Supplies--Dance Courses	0.00	5,836.43	-5,836.43	0.0%
10.607 · Supplies--Math Counts	0.00	1,802.00	-1,802.00	0.0%
10.608 · Supplies--Theatre Productions	822.90	27,126.88	-26,303.98	3.03%
10.609 · Supplies--Shakespeare	0.00	3,989.76	-3,989.76	0.0%
10.610 · Supplies--Copier & Printers	714.67	37,106.30	-36,391.63	1.93%
10.611 · Supplies--Classroom	11,076.06	55,948.88	-44,872.82	19.8%
10.612 · Supplies-Teacher Class Funds	0.00	18,398.37	-18,398.37	0.0%
10.612S · Supplies--SPED Class Funds	0.00	679.14	-679.14	0.0%
10.613 · Supplies--Art	0.00	3,197.87	-3,197.87	0.0%
10.614 · Supplies--Performing Arts	0.00	61,728.23	-61,728.23	0.0%
10.615 · Supplies--Vista Rising Stars	500.00	15,122.42	-14,622.42	3.31%
10.616 · Supplies-Physical Education	0.00	2,041.00	-2,041.00	0.0%
10.617 · Supplies-Special Education	0.00	120,418.19	-120,418.19	0.0%
10.618 · Supplies--Choir Fundraiser \$	755.25	15,425.57	-14,670.32	4.9%
10.619 · Supplies--Dance Company Exp.	0.24	40,597.04	-40,596.80	0.0%
10.620 · Supplies--Strings (Fundraisers)	0.00	15,624.15	-15,624.15	0.0%
10.621 · Supplies -- Nutcracker	78.10	7,866.24	-7,788.14	0.99%
10.624 · Supplies--Yearbook Expense	0.00	2,100.00	-2,100.00	0.0%
10.625 · Supplies-Misc. Fundrsr. Exp.	0.00	11,000.00	-11,000.00	0.0%
10.627 · Supplies-Vocal Xpressions	0.72	2,775.11	-2,774.39	0.03%
10.641 · Curriculum & Materials	108,394.64	478,426.54	-370,031.90	22.66%
10.642 · Curriculum--Special Education	223.00	1,114.14	-891.14	20.02%
10.648 · Curriculum--Performing Arts	2,569.14	6,125.46	-3,556.32	41.94%
10.650 · Supplies--Technology	0.00	40,271.65	-40,271.65	0.0%
10.651 · Supplies--Robotics	0.00	53,067.63	-53,067.63	0.0%
10.670 · Supplies--Software	0.00	92,891.80	-92,891.80	0.0%
10.734 · Equipment--Technology	134,445.00	167,879.61	-33,434.61	80.08%
10.738 · Equipment--Performing Arts	0.00	50,929.00	-50,929.00	0.0%
10 · INSTRUCTION - Other	0.00	0.00	0.00	0.0%
Total 10 · INSTRUCTION	669,819.71	8,595,980.76	-7,926,161.05	7.79%
21 · STUDENT SUPPORT SERVICES				
21.142 · Wages--Guidance	17,006.10	235,512.58	-218,506.48	7.22%
21.143 · Wages--School Nurse	149.66	15,533.00		
21.152 · Wages-Assistant Counselor	0.00	16,918.80	-16,918.80	0.0%
21.210 · Retirement Benefits	2,583.18	33,350.00	-30,766.82	7.75%
21.220 · Social Security & Medicare	1,676.92	19,645.47	-17,968.55	8.54%
21.240 · Medical Insurance Expenses	1,503.02	20,420.51	-18,917.49	7.36%
21.250 · Life Insurance	0.00	2,084.64	-2,084.64	0.0%
21.320 · Services-Special Education	0.00	230,234.80	-230,234.80	0.0%
21.340 · Resource Officer	0.00	100,000.00	-100,000.00	0.0%
21.580 · Travel/Training Expenses	0.00	3,000.00	-3,000.00	0.0%

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	<u>Jul 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
21.601 · Supplies--Student Guidance	0.00	7,344.37	-7,344.37	0.0%
21.603 · Supplies--Medical/First Aid	0.00	4,000.00	-4,000.00	0.0%
21.605 · Supplies--Safety	0.00	1,000.00	-1,000.00	0.0%
21.610 · Supplies--Student Council	0.00	5,000.00	-5,000.00	0.0%
21.731 · Equipment--Furniture & Equipmen	25,965.35	32,347.11	-6,381.76	80.27%
21.733 · Equipmen/Furniture-Special Ed.	0.00	2,000.00	-2,000.00	0.0%
21.801 · Student Motivation	-190.44	10,000.00	-10,190.44	-1.9%
21.804 · PTO Expense	0.00	4,600.00	-4,600.00	0.0%
Total 21 · STUDENT SUPPORT SERVICES	48,693.79	742,991.28	-694,297.49	6.55%
22 · SUPPORT SERV. INSTR. STAFF				
22.115 · Wages-Title I Supervisor	4,941.80	75,365.65	-70,423.85	6.56%
22.145 · Wages--Librarian	0.00	19,002.51	-19,002.51	0.0%
22.210 · Retirement Benefits	0.00	13,835.00	-13,835.00	0.0%
22.220 · Social Security & Medicare	401.48	5,765.00	-5,363.52	6.96%
22.240 · Employee Health Benefits	0.00	5,200.00	-5,200.00	0.0%
22.310 · Live Scan Fees	0.00	9,000.00	-9,000.00	0.0%
22.330 · Prof. Dev. Teachers & Instructo	3,731.24	82,438.50	-78,707.26	4.53%
22.334 · Prof. Devipmt & Training SpEd	0.00	1,872.00	-1,872.00	0.0%
22.580 · Travel/Training Expenses	0.00	6,200.00	-6,200.00	0.0%
22.644 · Library Books & Supplies	0.00	1,000.00	-1,000.00	0.0%
22.802 · Employee Motivation	153.28	15,543.25	-15,389.97	0.99%
22.805 · Licencse & Tax	0.00	500.00	-500.00	0.0%
22 · SUPPORT SERV. INSTR. STAFF - Other	0.00	0.00	0.00	0.0%
Total 22 · SUPPORT SERV. INSTR. STAFF	9,227.80	235,721.91	-226,494.11	3.92%
23 · SUPPORT SERVICES-BOARD				
23.349 · Legal Fees	0.00	6,000.00	-6,000.00	0.0%
23.600 · Board Supplies	0.00	2,000.00	-2,000.00	0.0%
Total 23 · SUPPORT SERVICES-BOARD	0.00	8,000.00	-8,000.00	0.0%
24 · SUPPORT SERV. ADMINISTRATION				
Wages--Director	0.00	0.00	0.00	0.0%
24.121 · Wages--Principal & Assistants	47,654.08	409,261.00	-361,606.92	11.64%
24.121S · Wages-Sped. Director	0.00	85,000.00	-85,000.00	0.0%
24.152 · Wages--Secretarial	16,108.46	188,275.25	-172,166.79	8.56%
24.152S · Wages--Sped Secretary	6,908.62	44,978.00	-38,069.38	15.36%
24.210 · Retirement Benefits	16,066.48	87,556.00	-71,489.52	18.35%
24.210S · Retirmment-Sped Secretary	0.00	18,100.00	-18,100.00	0.0%
24.220 · Social Security & Medicare	7,334.86	48,580.87	-41,246.01	15.1%
24.220S · Social Security & Medicare SpED	268.40	9,943.00	-9,674.60	2.7%
24.240 · Employee Health Benefits	993.08	22,714.92	-21,721.84	4.37%
24.240S · Health Benefits-Sped Sec.	0.00	4,200.00	-4,200.00	0.0%
24.250 · Life Insurance	0.00	1,376.12	-1,376.12	0.0%
24.532 · Mail & Postage	0.00	3,500.00	-3,500.00	0.0%
24.580 · Travel/Training Expenses	1.44	9,100.00	-9,098.56	0.02%

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	<u>Jul 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
24.602 · Supplies--Administrative	0.00	28,314.95	-28,314.95	0.0%
24.670 · Administrative Software	14,979.67	80,016.67	-65,037.00	18.72%
24.800 · Misc. Admin. Expenses	106.85	4,823.90	-4,717.05	2.22%
24.810 · Dues & Subscriptions	76.00	500.00	-424.00	15.2%
Total 24 · SUPPORT SERV. ADMINISTRATION	110,497.94	1,046,240.68	-935,742.74	10.56%
25 · SUPPORT SERV. CENTRAL				
25.114 · Wages--Business Administrator	5,507.44	75,887.76	-70,380.32	7.26%
25.152 · Wages-Business Assistant	8,518.50	126,817.11	-118,298.61	6.72%
25.184 · Wages--Administrative Technolog	18,872.58	249,762.00	-230,889.42	7.56%
25.210 · Retirement Benefits	3,399.16	65,163.00	-61,763.84	5.22%
25.220 · Social Security & Medicare	1,970.98	34,884.00	-32,913.02	5.65%
25.240 · Employee Health Benefits	67.10	5,241.00	-5,173.90	1.28%
25.250 · Life Insurance	0.00	2,501.64	-2,501.64	0.0%
25.341 · Audit Fees	0.00	29,550.00	-29,550.00	0.0%
25.343 · Payroll Processing	0.00	15,000.00	-15,000.00	0.0%
25.349 · Legal Fees	0.00	6,000.00	-6,000.00	0.0%
25.521 · ERISA Bond Premium	0.00	1,000.00	-1,000.00	0.0%
25.522 · Liability Insurance	0.00	33,881.00	-33,881.00	0.0%
25.540 · Advertising & Promotions	410.11	72,571.87	-72,161.76	0.57%
25.580 · Travel/Training Expenses	0.00	2,000.00	-2,000.00	0.0%
25.844 · Bank Fees	100.80	1,600.00	-1,499.20	6.3%
Total 25 · SUPPORT SERV. CENTRAL	38,846.67	721,859.38	-683,012.71	5.38%
26 · SUPPORT SERV. OPER. & MAINT.				
26.181 · Wages--Oper. & Maint. Superviso	7,035.36	89,198.00	-82,162.64	7.89%
26.182 · Wages--Maintenance/Custodial	7,806.08	115,670.00	-107,863.92	6.75%
26.210 · Retirement Benefits	988.16	18,857.00	-17,868.84	5.24%
26.220 · Social Security & Medicare	1,175.26	15,420.92	-14,245.66	7.62%
26.240 · Employee Health Benefits	230.36	3,437.01	-3,206.65	6.7%
26.250 · Life Insurance	0.00	3,122.16	-3,122.16	0.0%
26.411 · Ivins City	1,877.25	22,300.00	-20,422.75	8.42%
26.412 · Waste Removal	535.94	7,000.00	-6,464.06	7.66%
26.413 · Storage Unit Expense	445.52	5,000.00	-4,554.48	8.91%
26.430 · Property Repairs & Maintenance	8,529.95	110,264.00	-101,734.05	7.74%
26.431 · Equipment Repairs & Maintenance	77.70	54,420.08	-54,342.38	0.14%
26.433 · Custodial (Pest Control)	169.00	1,200.00	-1,031.00	14.08%
26.531 · Telephone	7,282.16	18,831.01	-11,548.85	38.67%
26.580 · Travel for Training Costs	0.00	1,200.00		
26.621 · Utilities--Natural Gas	126.61	16,816.85	-16,690.24	0.75%
26.622 · Utilities--Electricity	0.00	110,711.65	-110,711.65	0.0%
26.680 · Supplies--Mainten. & Custodial	2,149.95	67,273.00	-65,123.05	3.2%
26.730 · Equipment--Maintenance & Op.	0.00	25,000.00		
26 · SUPPORT SERV. OPER. & MAINT. - Other	0.23			
Total 26 · SUPPORT SERV. OPER. & MAINT.	38,429.53	685,721.68	-647,292.15	5.6%

Vista School
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	Jul 25	Budget	\$ Over Budget	% of Budget
27 · STUDENT TRANSPORTATION				
27.172 · Wages -- Bus Drivers	501.44	53,832.00	-53,330.56	0.93%
27.220 · Social Security & Medicare	285.98	4,118.00	-3,832.02	6.95%
27.240 · Employee Health Benefits	0.00	1,000.00		
27.490 · Bus Maintenance & Repairs	150.00	56,656.37	-56,506.37	0.27%
27.513 · Commercial Travel	0.00	11,700.00	-11,700.00	0.0%
27.732 · School Bus	0.00	600.00	-600.00	0.0%
Total 27 · STUDENT TRANSPORTATION	937.42	127,906.37	-126,968.95	0.73%
31 · FOOD SERVICES LUNCH				
Wages-Lunchroom Worker	0.00	0.00	0.00	0.0%
31.152 · Wages-Food Service Secretary		42,000.00		
31.191 · Wages-Food Service	6,846.80	185,407.00	-178,560.20	3.69%
31.210 · Retirement Benefits	578.68	13,944.16	-13,365.48	4.15%
31.220 · Social Security & Medicare	1,702.14	19,393.84	-17,691.70	8.78%
31.240 · Employee Health Benefits	0.00	23,000.00	-23,000.00	0.0%
31.250 · Life Insurance	0.00	1,542.88	-1,542.88	0.0%
31.430 · Kitchen Repairs & Maintenance	0.00	12,000.00	-12,000.00	0.0%
31.580 · Training/Travel	189.68			
31.610 · Supplies-Nonfood	0.00	19,332.19	-19,332.19	0.0%
31.630 · Food for School Lunch Program	0.00	225,934.42	-225,934.42	0.0%
31.660 · Supplies-Kitchen Tools	0.00	8,397.00	-8,397.00	0.0%
31.730 · Food Services Equipment	0.00	41,844.86	-41,844.86	0.0%
Total 31 · FOOD SERVICES LUNCH	9,317.30	592,796.35	-583,479.05	1.57%
33 · After School Program				
33.161 · Vista Conservatory Director Fee	9,093.70	90,247.06	-81,153.36	10.08%
33.300 · After School Program Services	0.00	525.00	-525.00	0.0%
33.600 · Concessions/Vending Supplies	0.00	8,761.76	-8,761.76	0.0%
33.602 · Vista Conservatory Supplies	0.00	1,428.15	-1,428.15	0.0%
33.605 · VCE Supplies - SAINT	0.00	18,227.06	-18,227.06	0.0%
33.800 · Other Expense	0.00	2,000.00	-2,000.00	0.00
Total 33 · After School Program	9,093.70	121,189.03	-112,095.33	0.10
45 · BLDG AQUISITION & CONSTRUCTION				
45.720 · Buildings	3,652.00	51,324.00	-42,230.30	17.72%
45.750 · Facility Improvements		130,233.15		
45.755 · New Phase 3 Building Expan	0.00	0.00	0.00	0.00
Total 45 · BLDG AQUISITION & CONSTRUCTION	3,652.00	181,557.15	-42,230.30	0.18
51 · Debt Service				
51.831 · Interest Expense Building	82,535.31	990,423.75	-907,888.44	8.33%
51.833 · Bond Issuance and other Related	9,698.33	116,380.00	-106,681.67	8.33%
51.841 · Principal Payments Building	53,750.00	645,000.00	-591,250.00	8.33%
51.845 · Cost of Bond Issuance	166.67	2,000.00	-1,833.33	8.33%
Total 51 · Debt Service	146,150.31	1,753,803.75	-1,607,653.44	8.33%

Vista School
Profit & Loss Budget Overview
 July 2025

	Jul 25	Budget	\$ Over Budget	% of Budget
Total Expense	1,084,666.17	14,813,768.34	-13,729,102.17	7.32%
Net Ordinary Income	155,398.24	284,065.76	-128,667.52	54.71%
Net Income	155,398.24	284,065.76	-128,667.52	54.71%

Donations, Gifts & Sponsorships Policy

A. Purpose

The purpose of this policy is to establish Vista School policy and procedure governing the acceptance, valuation, and recognition of all types of donations, gifts, and sponsorships for Vista School. This policy is intended to create practices that adequately safeguard public funds, provide for accountability, and ensure compliance with all state and federal laws.

Vista School encourages and supports community and business partnerships that enhance and supplement the public education system. Vista School is committed to work effectively with donors and sponsors to provide donation receipts, as required by law, and to facilitate the donor's charitable intent to the extent that the intent of the donation is in harmony with Vista School goals and the law, and is appropriately approved.

Vista School is ultimately responsible for the accounting, custody, expenditure, and allocation of all monies, including those that are obtained through donations, gifts, and sponsorships. Vista School is accountable for and must comply with all federal and state laws and rules, regardless of the source of funds.

The board also desires to protect students, parents, teachers, and school administrators from over-commercialization and restrictions or requirements that are coercive, distracting, or disruptive to the education processes, threatening to the health and welfare of students, or lacking in educational merit. Vista School reserves the rights to decline, restrict, or redirect donations, gifts, and sponsorships.

B. Scope

This policy applies to all Vista School administrators, licensed educators, staff members, students, organizations, volunteers, and individuals who receive, authorize, accept, value, or record donations, gifts, or sponsorships for Vista School. It is expected that in all dealings, Vista School and school employees will act ethically, consistent with Vista School's ethics training, the Utah Educators' Standards (R277-515), the Public Officers' and Employees' Ethics Act (Utah Code 67-16), and State procurement law (Utah Code 63G-6a).

C. General Policy Statements for Vista School

1. "Public funds" are defined as money, funds, and accounts, regardless of the source from which the funds are derived, that are owned, held, or administered by the state or any of its political subdivisions, including Vista School [Utah Code 51-7-3(26)]. All monies received through donations, gifts, or sponsorships are considered public funds.
2. All funds, property, or goods donated become public funds and the property of Vista School, and should be used for the purpose for which they were donated and in accordance with State and Vista School policies.

3. Vista School recognizes that fundraising efforts, donations, gifts, sponsorships, and public support vary among schools. Vista School is committed to appropriate distribution of un-restricted funds and the management of donations and gifts to ensure that the educational opportunities for all students are equal and fair.
4. Vista School is committed to principles of gender equity and compliance with Title IX guidance. Vista School commits to use all facilities, unrestricted donations and gifts, and other available funds in harmony with these principles. Vista School reserves the right to decline or restrict donations, gifts, and fundraising proceeds, including those that might result in gender inequity or a violation of Title IX. The benefits derived from donations and gifts should be equitable for all students, comply with Title IX, and be in harmony with Article X of the Utah Constitution.
5. Donors may donate directly to Vista School's foundation, if applicable, for tax purposes. The donation or gift shall follow the foundation's policies and procedures.
6. Vista School will comply with all applicable state and federal laws; the State procurement code (Utah Code 63G-6a); State Board of Education rules, including construction and improvements; IRS Publication 526 "Charitable Contributions"; and other applicable IRS regulations.
7. The collection of funds or assets associated with donations, gifts, or sponsorships will comply with Vista School cash receipting policies. The expenditure of any public funds associated with donations, gifts, or sponsorships will comply with Vista School cash disbursement policies.
8. Donations, whether in-kind, cash, or otherwise, shall be complete transfers of ownership, rights, privileges, and/or title in or to the donated goods or services and become exclusive property of Vista School upon delivery.
9. Vista School employees may not direct operating expenditures to outside funding sources to avoid Vista School procurement rules (operating expenditures include equipment, uniforms, salaries or stipends, improvements or maintenance for facilities, etc.).
10. Vista School employees must comply with Vista School procurement policies and procedures, including complying with obtaining competitive quotes; bid splitting; and not accepting gifts, gratuities, or kickbacks from vendors or other interested parties.
11. Donations and gifts should be accounted for at an individual contribution level.
12. Donations, gifts, and sponsorships shall be directed to Vista School or Vista School program(s). Donations, gifts, and sponsorships shall not be directed at specific Vista School employees, individual students, vendors, or brand name goods or services.
13. Donated funds shall not compensate public employees, directly or indirectly.
14. If donations or gifts are offered in exchange for advertising or other services, an objective valuation will be performed and a charitable receipt will be issued by the foundation or the business administrator.
15. Donations or gifts shall not be accepted that advertise or depict products that are prohibited by law for sale or use by minors, such as alcohol, tobacco, or other

substances that are known to endanger the health and well-being of students.

16. Donations, gifts, and sponsorships given by vendors to specific programs (e.g., drama, sports teams) or Vista School employees shall be evaluated for compliance with Utah Code 63G-6a-2304.5, “Gratuities, Kickbacks, Unlawful use of position or influence.” As required by state law, donations will only be accepted where there is no expectation or promise, expressed or implied, of remuneration or any undue influence or special consideration. Vista School employees are not permitted to accept personal payment or gratuities in any form from a vendor or potential vendor as a precondition for purchase of any product or service.
17. Donations and gifts over \$250 will be provided with an acknowledgment of the contribution from Vista School for IRS purposes. The acknowledgment will be in the form of a receipt issued by the foundation or business administrator. These receipts will be generated from the information

D. Procedures for Donations, Gifts, and Sponsorships

1. Types of Donations, Gifts, and Sponsorships

a. Products

Vista School may accept donated products which carry the donor company’s name, trademark, logo, or limited advertising on the product (e.g., cups, T-shirts, hats, instructional materials, furniture, office equipment, etc.). These items shall be valued at fair market value at the time of the contribution. If advertising or other services are offered in exchange for the donation or gift, this may alter the contribution amount.

b. Cash Donations

- (1) Cash donations are welcomed and may be accepted from private individuals, companies, organizations, clubs, foundations, and other appropriate entities. All cash donations will be received in compliance with Vista School’s cash receipting policies.
- (2) Cash donations may be used to fund or enhance programs, facilities, equipment, supplies, services, etc.
- (3) Cash donations may not be used to hire regular classroom teachers, thereby altering the staffing ratios. However, classroom assistants, coaching assistants, or specialists of any kind, including individuals who may hold educator licenses, may be hired using the funds received. Donations to fund such positions shall be made to a program, school, division, or department—not directly to individuals—and employment will be processed through Vista School’s Human Resources Department and Payroll Department. Vista School or school administration reserves the right to decline or restrict these types of donations if they create inequitable environments in the school or inequities that violate Title IX or other

laws, are not economically in the best interest of Vista School, interfere with educational goals, or for any other reason determined by Vista School or school.

(4) Cash donations shall not be used to augment an employee's remuneration beyond the remuneration associated with the salary schedule of the employee's position.

c. Donor and Business Partner Recognition

(1) Donor and business partner recognitions may be placed on equipment, furniture, and other donated gifts that are not considered capital or fixed assets. Non-permanent recognitions may be placed on Vista School buildings or structures with written approval from the director. The board may grant approval for the naming of buildings, structures, rooms, or other facilities; see Section E.

(2) Principals may authorize banners, flyers, posters, signs, or other notices recognizing a donor or school business partner. Such materials shall feature the school-business partnership and not promote or endorse the business named.

d. Equipment, Supplies, or Goods

Vista School may accept donated equipment, supplies, or goods for use in Vista School or school programs. These items shall be valued at the fair market value at the time of the contribution. If advertising or other services are offered in exchange for the donation or gift, this may alter the valuation amount.

2. Approval and Acceptance of Donations, Gifts, and Sponsorships

- a. Donations, gifts, and sponsorships valued at more than \$250 must be documented on Vista School "Donation, Contribution, or Sponsorship" form. This form must be completed prior to the acceptance of money or goods, and must be retained in Vista School or school accounting records. A copy of the completed form will be sent to the foundation or business administrator, and a receipt for charitable contribution purposes will be issued to the donor.
- b. Approval levels are as follows:
 - (1) Money, goods, supplies, or in-kind donations, gifts, or sponsorships valued at \$250–\$10,000 must be documented on Vista School "Donation, Contribution, or Sponsorship" form and be approved by the director.
 - (2) Money, goods, supplies or in-kind donations, gifts, or sponsorships valued at \$10,000–\$50,000 must be documented on Vista School "Donation, Contribution, or Sponsorship" form and be approved by the business administrator and director prior to acceptance.
 - (3) Money, goods, supplies or in-kind donations, gifts, or sponsorships valued at more than \$50,000 must be documented on Vista School "Donation, Contribution, or Sponsorship" form and be approved by Vista School board prior to acceptance.

E. Capital Donations or Gifts/Large Donations or Gift Projects

1. All donations or gifts for construction, maintenance, facilities renovation or improvement, and other capital equipment purchases must be approved in writing by the business administrator, the director, and the board. Prior to the initiation of a large capital drive or specific fundraising drive, the following will be provided to the business administrator for evaluation and recommendation to the director:
 - a. Prospective construction, maintenance or renovation plans and estimated costs
 - b. Proposed naming opportunities
 - c. Proposed donation or gift timeline
 - d. Loans or financing agreements
 - e. Maintenance or upkeep requirements and costs
 - f. Assurances of compliance with Title IX
2. The director will make a recommendation to the board. The board reserves the right to tentatively approve plans, pending donations, gifts, equity, or other conditions.
3. All physical facilities are owned and operated by Vista School. No part of any school facility or capital equipment may be named for a donor without the express written consent of the board.
4. Vista School shall only grant naming opportunities that are consistent with the mission and educational objectives of Vista School. Decisions regarding naming opportunities are within the sole discretion of the board.

F. Advertising

1. To avoid disruption of students' instructional activities, schools shall not be used for distribution of partisan, religious, or commercial advertisements, fliers, bulletins, newspapers, etc.; nor shall such items be placed on vehicles parked on school grounds.
2. Principals may permit the school distribution of fliers, bulletins, newspapers, etc. with information regarding nonprofit community youth programs such as Boy Scouts of America, Girl Scouts of America, county and municipal programs, and little league-type recreation programs.
3. Students and employees of Vista School, including teachers and administrators, shall not act as agents for commercial agents during school hours or contract time.
4. Vista School employee's participation in a private, but education-related, activity must be separate and distinguishable from the employee's public employment. Vista School employees may purchase advertising space to promote private or non-school-sponsored events in the same manner as the general public. Vista School employee's employment and experience can be used to demonstrate qualifications. The advertisement must clearly state that the activity is not school sponsored. See R277-107 for specific direction.

Approved by the Vista School Board 3/19/2014

Cash Disbursement Policy

Purpose

To establish policies and procedures governing the initiation, authorization, and review of all expenditures of Vista School.

Scope

These policies, guidelines, and procedures are applicable without exception to all funds owned or administered by Vista School. All expenditures are to be consistent with applicable state and federal laws and regulations; any restrictions, rules, or regulations placed on the use of the funds by donors and granting agencies; and prudent management practices. In addition, all expenditures must be reasonable and necessary for carrying out the programs and activities of the school, and are to be documented in a way which clearly substantiates such reasonableness and necessity. This policy applies to all school administration, licensed educators, staff, students, organizations, and individuals that initiate, authorize, or process cash disbursements on behalf of Vista School. The scope includes all activities at the school and in all locations where school sponsored activities and public funds are expended.

It is expected that in all dealings, school employees will act in an ethical manner that is consistent with the school's code of ethics, the Utah Educators' Standards, the Public Officers' and Employees' Ethics Act, and State procurement law.

Segregation of Duties

Wherever possible, duties such as custody of purchase cards and blank checks, initiating expenditures, approving expenditures, maintaining documentation, issuing checks and reconciling records should be segregated among different individuals. When segregation of duties is not possible, compensating controls such as management supervision and review of cash disbursement records by independent parties should be implemented.

Definitions

- 1. "Public funds" are defined as money, funds, and accounts, regardless of the source from which the funds are derived, that are owned, held, or administered by the state or any of its political subdivisions, including schools or other public bodies [Utah Code 51-7-3(26)].*

General Disbursement Policies

1. All checks, purchase cards, access to bank accounts and statements, etc. shall be secured and controlled by the business office with limited access.
2. All disbursing of funds at the school should be done through the business office.
3. Expenditure transactions must be approved by the individual(s) having sufficient knowledge and authority to evaluate the transaction for reasonableness and

- appropriateness. The school shall designate employees by title or job descriptions who are authorized to approve various dollar amount levels of disbursements and instructed never to sign blank checks (see Decision Chart For Purchasing Thresholds).
4. All expenditures made using cash, checks, purchase cards, electronic fund transfers, etc. shall be recorded in the school accounting records.
 5. Passwords should be established on user access to the accounting system and changed periodically.
 6. Checks should be made payable to specified payees and never to "cash" or "bearer."
 7. All disbursement activity should be substantiated by supporting documents. Documents should be available, and should demonstrate that proper disbursement controls are in place (signatures for approval, purchase orders, receipts, invoices, bids or quotes, reimbursement forms, travel forms, journal entries, reconciliations, etc.).
 - a. Quotes shall contain the following information:
 - (1) Date received or dates that the quoted price is valid, delivery date
 - (2) Company name, address, salesperson
 - (3) Each item, description or specifications, unit, total price, and quantity listed
 - (4) Shipping and freight charges
 - (5) Salesperson and contact information
 - b. Quotes may be obtained and documented by printing pages from a website; however, all of the quote elements must be documented. Better prices are usually obtained by contacting vendors directly. Telephone quotes must be documented and include all quote elements. Written quotes should be requested on vendor's letterhead.
 8. Bank and credit card statements should be reviewed and accounts reconciled in a timely manner. Activity accounts should be reviewed quarterly by the custodian of the activity.
 9. The school must comply with applicable LEA and state purchasing laws.
 10. Expenditures will follow the guidelines outlined in the State Procurement Code (Utah Code 63G-6a) and federal purchasing laws, or the school or LEA will adopt stricter policies (see Decision Chart for Purchasing Thresholds).
 11. Contracts must follow guidelines outlined in the State Procurement Code, specifically regarding the length of multi-year contracts [Utah Code 63G-6a-1204(7)].
 12. Construction and improvements must comply with the provisions of the State Procurement Code (Utah Code 63G-6a), Utah Code concerning school construction (Utah Code 53A-20), the Utah State School Board Administrative Rules, and Title IX.
 13. Exclusive contracts must comply with the guidelines outlined in the State Procurement Code (Utah Code 63G-6a), the LEA's procurement policy, and the Utah Public Officers' and Employees' Ethics Act (Utah Code 67-16).
 14. Purchases of goods or services with school funds for personal use or personal gain are strictly prohibited; see the Utah Public Officers' and Employees' Ethics Act (Utah Code 67-16).
 15. Multi-year contracts must comply with Utah Code 63G-6a-1204.

Procurement Thresholds

The procurement policy shall be followed for all qualifying purchases of goods or services. The procurement policy should include the basic items:

1. Small Purchases

- a. The "individual procurement threshold" for Vista School is \$1,000. This is the maximum amount that the school can expend to obtain a single item/service

from one vendor at one time without requiring competitive purchasing (Utah Code 63G-6a-408, Administrative Code R33-3).

- b. The “single procurement aggregate threshold” for Vista School is \$5,000. This is the maximum amount that the school can expend to obtain any combination of individual procurement items/services costing less than \$1,001 from one vendor at one time up to \$5,000. (Utah Code 63G-6a-408, Administrative Code R33-3).
- c. The “annual cumulative threshold” for Vista School is \$50,000. This is the maximum total annual amount that the school can expend to obtain individual procurement item(s) costing less than \$1,001 purchased from the same vendor during the fiscal year (July 1 – June 30) not to exceed \$50,000. If a purchase exceeds \$50,000, it is not considered a small purchase and shall be processed through a bidding process or a request for proposal (RFP) process (Utah Code 63G-6a-408 and Administrative Code R33-3).
- d. Professional services, such as architectural, engineering, accounting, legal, or consulting services less than \$100,001 shall be acquired using a competitive bidding or RFP process, or by selecting a provider from an approved potential vendor list created using an invitation for bids or an RFP under provisions in Utah Code 63G-6a-403 and 404 (Administrative Code R33-3).
- e. Small construction projects:
 - (1) Costing less than \$25,001 may be procured by direct award without seeking competitive bids or quotes after documenting that all applicable building code approvals, licensing requirements, permitting and other construction related requirements are met.
 - (2) Costing between \$25,001 and \$80,000 may be procured by obtaining a minimum of two (2) competitive bids or quotes that include minimum specifications and be awarded to the contractor with the lowest bid or quote that meets the specification after documenting that the requirements are met from (1).
 - (3) Costing more than \$80,000 are not considered small construction projects and must follow the requirements outlined in Utah Code 53A-20.

2. Reoccurring Purchase Over Annual Cumulative Threshold

- a. If purchases from the same vendor are ongoing, continuous, and regularly scheduled, and exceed the annual cumulative threshold of \$50,000 during the fiscal year, a contract shall be utilized if feasible [Utah Code 63G-6a-408(6)].

3. Artificially dividing a purchase:

- a. Utah Code 63G-6a-408 makes it unlawful to intentionally divide a procurement purchase into one or more smaller purchases to divide an invoice or purchase order into two or more invoices or purchase orders, or to make smaller purchases over a period of time.
 - (1) This means that intentionally splitting a purchase of similar items that would typically be purchased at the same time from the same vendor to avoid requiring competitive quotes is unlawful (.e.g., uniforms, club or athletic equipment, textbook orders, etc.). This includes dividing the purchases or invoices over a short period of time, or making separate purchases over a period of time. Purchase splitting often occurs when making purchases on a purchase card. Employees should not split

invoices to stay under daily purchase limits on purchase cards or the established purchasing thresholds.

- (2) It may be determined after an order is placed or received that a large enough quantity was not ordered, or the correct sizes were not obtained, and that additional items must be ordered. If this occurs, the employee initiating the purchase must include a written explanation of the purpose of the purchase and justification as to why it is not considered splitting a purchase. This should be retained with the vendor invoice.
- (3) Penalties for violating this statute are outlined in Utah Code 63G-6a-2305 and 2306. Penalties range from a class B misdemeanor to a second degree felony, depending on the total value of the divided procurements.

4. Hospitality Gifts, Gratuities, Kickbacks, or Position and Influence:

- a. **“Contract administrator”** means a person who administers a current contract, on behalf of Vista School, including making payments relating to the contract, ensuring compliance with the contract, auditing a contractor in relation to the contract, or enforcing the contract (Utah Code 63G-6a-2304.5).
- b. **“Interested person”** is a person interested in any way in the sale of a procurement item or insurance to Vista School (Utah Code 63G-6a-2304.5).
- c. **“Procurement participant”** means a person involved in:
 - (1) Administering, conducting, or making decisions regarding a standard procurement process.
 - (2) Making a recommendation regarding award of a contract or regarding a decision to obtain a procurement item for a particular person.
 - (3) Evaluating a quote, bid, or response.
 - (4) Awarding a contract or otherwise making a decision to obtain a procurement item from a particular person (Utah Code 63G-6a-2304.5).
- d. **Hospitality Gift**
“Hospitality gift” means a promotional or hospitality item, including, a pen, pencil, stationery, toy, pin, trinket, snack, nonalcoholic beverage, or appetizer. This does not include money, a meal, a ticket, admittance to an event, entertainment for which a charge is normally made, travel, or lodging (Utah Code 63G-6a-2304.5).
 - (1) Utah Code 63G-6a-2304.5 states that the total value of all hospitality gifts given, offered or promised to, or received or accepted by, the “procurement participant” or “contract administrator” in relation to a particular procurement or contract must be less than \$10; the total value of all hospitality gifts given, offered or promised to, or received or accepted by, the “procurement participant” or “contract administrator” from any one person, vendor, bidder, responder, or contractor in a fiscal year must be less than \$50.
 - (2) Any hospitality gift exceeding the \$10 and \$50 threshold is considered a gratuity, and the provisions below apply.
- e. **Gratuities**
“Gratuity” means anything of value, including money, a loan at an interest rate below the market value or with terms that are more advantageous to the person receiving the loan than terms offered generally on the market, an award,

employment, admission to an event, a meal, lodging, travel, or entertainment for which a charge is normally made (Utah Code 63G-6a-2304.5).

- (1) Utah Code 63G-6a-2304.5 makes it unlawful:
 - (a) For an “interested person” to give, offer, or promise to give a gratuity to a “procurement participant” or an individual the person knows is a family member of the procurement participant.
 - (b) For a “procurement participant” to ask, receive, offer to receive, accept, or ask for a promise to receive a gratuity from an “interested person.”
 - (c) For a contractor to give a gratuity to a “contract administrator” of the contractor’s contract or an individual the contractor knows is a family member of a “contract administrator” of the contractor’s contract.
 - (d) For a “contract administrator” of a contract to ask, receive, offer to receive, accept, or ask for a promise to receive, for the “contract administrator” or a family member of a “contract administrator,” a gratuity from a contractor for that contract.
- (2) Penalties for violating this statute are established in *Utah Code* 63G-6a-2304.5 and 2306. Vista School will adhere to these penalties and report violations to the attorney general’s office, as required by statute.
 - (a) *Interested person and contractors*: penalties range from a class B misdemeanor to a second degree felony.
 - (b) *Procurement participant and contract administrator*: penalties range from a class B misdemeanor to a second degree felony and make employees subject to disciplinary action up to and including dismissal from employment.

f. Kickback

“Kickback” means a gratuity given in exchange for favorable treatment in a pending procurement or the administration of a contract (Utah Code 63G-6a-2304.5).

- (1) Utah Code 63G-6a-2304.5 makes it unlawful:
 - (a) For a person to give, offer, or promise to give a “kickback” to a “procurement participant” or to another person for the benefit of a “procurement participant.”
 - (b) For a “procurement participant” to ask, receive, offer to receive, accept or ask for a promise to receive a kickback for the “procurement participant” or for another person.
 - (c) For person to give a kickback to a “contract administrator,” or to another person for the benefit of a “contract administrator.”
 - (d) For a “contract administrator” to ask, receive, offer to receive, accept or ask for a promise to receive a kickback for the “contract administrator” or for another person.
- (2) Penalties for violating this statute are established in *Utah Code* 63G-6a-2304.5 and 2306. Vista School will adhere to these penalties and report violations to the attorney general’s office, as required by statute.
 - (a) *Person and contractors*: penalties range from a class B misdemeanor to a second degree felony.
 - (b) *Procurement participant and contract administrator*: penalties range from a class B misdemeanor to a second degree felony and

individuals are subject to disciplinary action up to and including dismissal from employment.

g. Position or Influence

Utah Code 63G-6a-2304.5 makes it unlawful for a “procurement participant” to use the “procurement participant’s” position or influence to obtain a personal benefit for the “procurement participant,” or for a family member of the “procurement participant,” from an “interested person.”

(1) Penalties for violating this statute are established in *Utah Code* 63G-6a-2304.5 and 2306. Vista School will adhere to these penalties and report violations to the attorney general’s office, as required by statute.

(a) *Interested person*: penalties range from a class B misdemeanor to a second degree felony.

(b) *Procurement participant*: penalties range from a class B misdemeanor to a second degree felony and subject to disciplinary action up to and including dismissal from employment.

Cash Disbursements Model Procedures

A. General Model Procedures

1. Vista School’s tax exempt status number should only be used in conformity with the Utah State Tax Commission’s guidelines.
2. Vista School has designated State Procurement Code as its purchasing policy.
3. If an outside entity reimburses employee expenses (meals, travel, etc.), these expenses should not also be submitted to the school for reimbursement.
4. No disbursing of funds is to be done outside the business office or at unapproved off-site activities or functions.
5. Purchases of goods or services for personal use or personal benefit of any amount are strictly prohibited.
6. Any purchases should be equitable for both male and female students and comply with Title IX.

B. Procurement Decision Tree

How does an employee initiate a purchase?

1. Is the purchase available from a state agency or a state cooperative contract? If so, you are encouraged to purchase the item from the agency or state contract. If not, follow the decision chart below.
2. *If the total purchase is between:*
 - a. **\$0-\$1,000**

The purchaser may select the best source without seeking competitive quotes. The signature of the business manager and principal are required on all purchase orders or check request forms. If the purchase is made using the state purchase card, the employee should follow the purchase card policy below.
 - b. **\$1,001-\$5,000**

The purchaser shall obtain at least two (2) competitive quotes and purchase item/service from supplier offering the lowest quote that meeting specifications. Quotes must be attached to the purchase documentation and maintained as part of the school's records. The signature of the business manager and principal are required on the purchase order or check request form.

c. **\$5,001-\$10,000**

The purchaser shall obtain at least two (2) competitive quotes and purchase item/service from supplier offering the lowest quote meeting specifications. Quotes must be attached to the purchase documentation and maintained as part of the school's records. **The signature of the business administrator, principal and board chair are all required on the purchase order or check request form on all purchases over \$5000.**

d. **\$10,001-\$50,000**

The purchaser shall obtain at least two (2) competitive quotes and purchase item/service from the supplier offering the lowest quote meeting specifications. Quotes must be attached to the purchase documentation and maintained as part of the school's records. Completed bids and an approved purchase order shall be sent to Vista School business manager for initiation and purchase. The signature requirements include: business manager, principal and board chair.

e. **Greater than \$50,001**

The LEA shall enter into a competitive bid process or RFP in compliance with Utah Code 63G-6a sections 601-612 and 701-711, or use an approved vendor list with an invitation for bids or an RFP in compliance with Utah Code 63G-6a-403 and 404. The bid or RFP process shall be managed by school purchasing. If a bid process is utilized, select the lowest responsive and responsible bidder that meets the objective criteria described in the invitation to bid. If an RFP process is utilized, select the responsive and responsible offer or with the highest total score. Supporting documents must be retained and maintained as part of the school's records. The signature requirements include: business manager, principal and board chair.

f. **Less than \$100,001 for professional services**

When acquiring professional services such as accounting, legal, consulting, architectural, or engineering goods or services valued less than \$100,001, the LEA shall follow the policy in section e. above.

g. **Small construction projects**

(1) Costing less than \$25,001 may be procured by direct award without seeking competitive bids or quotes after documenting that all applicable building code approvals, licensing requirements, permitting and other construction related requirements are met. The signature requirements include: business manager, principal and board chair.

(2) Costing between \$25,001 and \$80,000 may be procured by obtaining a minimum of two (2) competitive bids or quotes that include minimum specifications and be awarded to the contractor with the lowest bid or quote that meets the specification after documenting that the requirements are met from (1). The signature requirements include: business manager, principal and board chair.

(3) Costing more than \$80,000 are not considered small construction projects and must follow the requirements outlined in Utah Code 53A-20, and the board shall advertise for bids at least 10 days before the bid due date. The signature requirements include: business manager, principal and board chair.

h. **Greater than \$100,000 for professional services**

Vista School shall enter into a competitive bid process or RFP in compliance with Utah Code 63G-6a sections 601-612 and 701-711. The bid or RFP process shall be managed by school purchasing. If a bid process is utilized, select the lowest responsive and responsible bidder that meets the objective criteria described in the invitation to bid. If an RFP process is utilized, select the responsive and responsible offer or with the highest total score. Supporting documents must be retained and maintained as part of the LEA's records. The signature requirements include: business manager, principal and board chair for the invitation to bid or RFP.

(Please see the Decision Chart for Purchasing Thresholds)

C. Sole Source

1. Sole source procurement shall only be used if a product or service is unique and can be easily proven as one of a kind, offered by only one vendor. If there is more than one potential bidder or offer or for a particular item, sole source does not apply. All sole source determinations must be completed through the school purchasing department.
2. All sole source requests estimated to be \$50,000 and above must be posted for public comment, in accordance with Utah Code 63G-6a-802 and 406.
3. Sole source justification should be documented according to Utah Code 63G-6a-802 and be approved by administration.

D. Purchase Cards

1. All purchase cards shall be kept secured and controlled by the business and director's offices with limited access. The PIN number for the operational account debit card should be kept secured.
2. Card users shall follow school and state purchasing policies and comply with the Utah State Tax Commission's guidelines regarding the school's tax exempt status number.
3. Purchases exceeding \$1,000 made using the credit or purchase card should be pre-approved, using an expenditure authorization form, prior to making the purchase.
4. If a card is issued to the school as a whole, a log should be kept documenting which employee checked out the card and the period of time the card was checked out. Receipts shall be retained for all purchases and turned into the business office. Card reconciliations should be performed monthly to ensure all receipts are present and all purchases have been made in accordance with school and state policy.
5. Administration (or designee) must review each card holder's statement, along with all receipts, for approval. Approval should be documented.
6. The business manager and director should be responsible for providing authorization for purchases.
7. Individual expenditures made on purchase or credit cards shall be recorded in the school or school's accounting records according to approved NCES chart of accounts. The issuance of a check or an electronic funds transfer to pay the monthly card

statement balance shall be documented and approved by administration prior to issuance.

8. ATM transactions, cash advances, or personal use are strictly prohibited.
9. Violation of purchase card policy, including not retaining documentation of purchases or making personal purchases, may result in card cancellation, disciplinary action, or criminal prosecution.
10. Transaction, daily, or monthly limits will be established based on purchasing authority.
11. Administration or employees designated by the finance committee will develop an internal review plan to periodically select purchase card statements to verify that school policies and procedures are being followed, and that purchases are appropriate, documented, and coded to the proper funding sources.
12. If the card is lost or stolen, immediately contact the appropriate authority.

E. Travel

1. Mileage

- a. Mileage reimbursement forms must be completed by employees within 45 days of return from travel. The form must include the dates and purpose of travel, destination(s), and a verifiable mileage report, such as mapquest.
- b. A travel authorization form must be completed prior to registration for conferences and events, and approved by the employees' immediate supervisor. The form must include the dates and purpose of travel, destination, estimate of travel cost, lodging and per diem costs. Supporting documentation is required for each traveler. Each traveler must complete an authorization form. Authorizations must be approved prior to purchase or booking of any travel arrangements. In-state travel must be approved by the employee's immediate supervisor. The director and business manager travel may be approved by the board chair.
- c. Out-of-state travel must be approved by immediate supervisor and applicable administrator. The director and business manager travel may be approved by the board chair.

2. Travel Reimbursement

- a. A travel reimbursement form must be completed within 30 days of return from travel. Lodging, airfare, taxi, parking, or other transportation and baggage fees paid by the employee require receipts to be reimbursed. Expenditures not supported by receipts will not be reimbursed, unless expressly approved by the supervisor in extraordinary circumstances. Per diem reimbursement requests must be included on the travel reimbursement form or on a completed mileage log. Conference agendas, completed mileage logs, or other documentation supporting times of departure and return are required for per diem meal reimbursements (see state travel per diem schedule). It is the policy of Vista School to reimburse food by actual costs up to the per diem limits.

F. Reimbursement Requests

1. Employees seeking reimbursement for school expenditures made with employee funds must complete and sign a reimbursement request form. The form will be authorized by the director and business manager.
2. Supporting documentation, including detailed receipts and justification for departure from the standard purchase order process, is required. Authorization must be documented by the immediate supervisor.

G. Purchase Orders

1. An expenditure authorization form (purchase order or requisition) is required for all purchases with the exception of the board pre-approved monthly expenditures. Employees initiating an expenditure shall complete the authorization form, including documentation of any required quotes, **before** a purchase is initiated. The completed form and documentation shall be submitted to the business manager.
2. The business manager will review the completed expenditure forms and any supporting quotes and attain the proper signatures based on the purchase levels.
3. Shipment of goods should always be addressed and delivered to the school.
4. Invoices and complete packing slips should be marked by the receiver of the goods, indicating that all goods were received and that payment should be processed.
5. The business office shall compare invoices and packing slips to the expenditure authorization form prior to processing payment (see Issuance of checks).

H. Issuance of Checks

1. All checks, check stock, access to bank accounts, and bank statements shall be kept secured and controlled by the business office with limited access. Passwords should be kept secured and changed periodically.
2. The director shall review the issued check and accompanying supporting documentation to ensure all policies and procedures are followed prior to signing the check.
3. Each disbursement shall be substantiated with supporting documentation, such as a purchase order, invoice, receipts, quotes (according to the procurement policy above), reimbursement forms, shipping documents, contracts, travel forms, etc. All expenditures shall be recorded in the school's accounting records using the NCES chart of accounts, or under the school's roll-up process to convert to the NCES chart of accounts.
4. Signature stamps should not be utilized, and blank checks or checks made payable to "cash" or "bearer" should never be signed.
5. Endorsed checks should be mailed by an employee outside of the cash disbursement process, if possible.
6. It may be necessary to void a check. If this occurs, the word "VOID" should be written on the check, and the actual check shall be retained.

I. Journal Entries/Electronic Fund Transfers

1. All electronic fund transfers and journal entries shall be kept secured and controlled by the business office with limited access. Password should be kept secured and changed periodically.
2. Each journal entry or electronic fund transfer should be substantiated by supporting documentation.
3. Each journal entry or electronic fund transfer should be recorded in school's accounting records.
4. Administration or an individual without cash disbursement duties shall document approval of journal entries or electronic fund transfers.
5. Monthly, the school's audit committee or designee should review and approve the journal entries and electronic fund transfers.

J. Review process

1. Monthly, bank reconciliation(s) should be performed on all school-approved accounts, including purchase card transactions
2. Monthly, administration should review bank statements and bank reconciliations, as well as credit card statements, and document the review and approval. The school's audit committee or school management should ensure that monthly bank reconciliations and purchase card statement reconciliations are occurring.
3. A check register should be reviewed when signing checks to ensure all disbursements are reviewed and approved.
4. Periodically, administration or designated members of management shall review cash disbursements to verify that all school and State policies and procedures are being followed.

Salary Supplement for Highly Needed Educators (SHiNE) Program

Board Approved: August 2025

I. Purpose

The purpose of this policy is to establish the qualifications, eligibility requirements, and appeal procedures for the administration of the Salary Supplement for Highly Needed Educators (SHiNE) Program in accordance with Utah Code §[53F-2-504](#).

II. Policy

- A. Each year, the Vista School Administration will determine the high-needs assignment areas and establish a list of qualifying approved assignments. Those areas will be identified in Section III. A. 5.
- B. The annual salary supplement award is up to \$4,563.30 for an eligible full time educator who is assigned 100% to an approved high-needs assignment. An eligible full time or part time educator who is partially assigned to an approved high-needs assignment area, shall receive a partial salary supplement award based on the total percentage of the approved assignment and the employee's calculated FTE.
- C. If the educator is in an unpaid status, the payment of the award will pause until the educator returns to a paid status and will be prorated for the remaining paid days.
- D. If the educator terminates employment, prior to the end of the contract year, the total award amount will be prorated based on the days worked in the contract year prior to the last day of work.

III. Procedure

A. Definitions

- 1. "Eligible Educator" means an educator who:
 - a) has a qualifying approved assignment
 - b) has a qualifying educational or teaching background
 - c) is in good standing as either
 - (1) a new employee; or
 - (2) an employee who has not received an unsatisfactory rating on their three most recent evaluations.
- 2. "Qualifying Educational Teaching Background" means the educator has:
 - a) a bachelor's degree major, master's degree, or doctoral degree in the appropriate area that corresponds with the approved assignment area (mathematics, computer science, computer information technology, integrated

science, chemistry, physics, physical science, general science, or special education); **or**

- b) a bachelor's degree major, master's degree, or doctoral degree that has course requirements that are substantially equivalent to the course requirements for a bachelor's degree major, master's degree, or doctoral degree in the appropriate area that corresponds with the approved assignment area (mathematics, computer science, computer information technology, integrated science, chemistry, physics, physical science, general science, or special education).
3. "Qualifying Teaching Background" means the educator has been teaching the same approved assignment area in accredited public schools for at least 10 years.
 4. "High-needs Area" means teaching assignments areas that the Vista School Administration designates in Section III. A. 5 of this policy as difficult to fill or retain.
 5. "Qualifying Approved Assignment" means the following approved high-needs assignment areas for the 2025-2026 academic year:
 - a) secondary mathematics;
 - b) integrated science in grade 7 and grade 8;
 - c) grade 9 biology;
 - d) computer science;
 - e) special education.
 6. "Calculated FTE" means the FTE reported to USBE in CACTUS or USIMS based on the following USBE formula:
Remaining Employment Days/186 days * Contract FTE
 7. "Calculated Award Amount" means the amount of the annual award based on the following formula:
Maximum Award Amount * Calculated FTE * Total Percentage of Approved SHiNE Program Assignment Areas

B. Eligibility Requirements:

1. The following process will be used to determine if an educator is eligible for the SHiNE Program:
 - a) Educators will be identified if eligible under the definition in Section III. A. 1. Educators that have a degree major that is determined to be an equivalent major will be reviewed by the Vista School Administration to determine Qualifying Educational Teaching Background eligibility.
 - b) The educator's assignments will be reviewed to identify the approved SHiNE Program assignment areas based on course information available in Aspire. A total percentage of approved SHiNE Program assignment areas will be determined.

- c) The Vista School Administration will certify a list of Eligible Educators who have met all requirements set forth in the program and are eligible to receive the salary supplement. The list will include the Calculated Award Amount.
- d) Those that qualify will be notified by the Vista School Administration within five (5) days of eligibility determination.
- e) The Vista School Administration will conduct an audit in October and January each year of approved SHiNE Program educators to determine if a change in the educator's assignment or FTE results in a change in the Calculated Award Amount. If a change results in a different Calculated Award Amount, the educator will be notified via email and the adjustment will be made with the Payroll Department.

C. Appeals Procedures

This section establishes an appeal process for an educator to follow if the educator was not selected due to Qualifying Educational Teaching Background, Qualifying Teaching Background, or Qualifying Approved Assignment.

1. The educator must appeal to Vista School Administration.
2. The educator must submit all supporting documentation no later than September 15, 2025. Supporting documentation may include transcripts, verification of experience, or evidence of assignment changes.
3. Once the supporting documentation has been received, the documentation will be reviewed by Vista School Administration to determine if the appeal will be granted.
4. All appeal determinations by the Vista School Administration are final.

IV. Policy Review

This policy shall be reviewed at least annually by the Director and the Vista Board and updated as needed to remain compliant with federal and Utah law and best practices.

DRAFT BOARD DEVELOPMENT COMMITTEE

The Board Development Committee supports the school Director's strategic role in the school's vital fundraising activities. Members of this committee work closely with administrators to engage the Board in regular and effective fundraising activities for the school. The school leader, the director of development (where applicable), and at least two board members—one of whom serves as the committee chair—comprise the development committee. The committee meets at least once between every board meeting and submits committee minutes to the full board to communicate progress.

As its first order of business, the Committee will discuss with Vista school leadership the school's financial structure, including how it prioritizes expenses, and identify and define the various funding sources within and outside the school. The Committee must clarify the roles of the PTO and other Vista fundraising arms and their position within the financial structure of Vista.

The Development Committee will hold itself accountable for the following:

- Setting goals
 - Recommends organizational fundraising goals for the charter school to ensure short- and long-term sustainability and success
 - Identifies its own committee goals to track the committee's progress over time
- Leading the board's culture of gift cultivation
 - Establishes the board-giving policy
 - Develops policies for the board and school leadership regarding gift solicitation and recognition
 - Crafts a compelling and accurate case for support
- Motivating individual board members to get involved in the development and acquisition of gifts
 - Leads by example
 - Arranges fundraising training for the Board as needed
 - Reinforces the commitment of every Board member to contribute with time or treasure
- Ensuring the board reaches its fundraising goals
 - Monitors progress toward annual fulfillment of fundraising goals
 - Shares the case for support and specific fundraising projects during board meetings
 - Partners with school leadership to make sure the Board is aware of the school's specific fundraising needs
- Raising awareness for the school
 - Leverages the Board to attend key community, school social, and political events
 - Speaks highly of the school outside of the board meeting, cultivating new donors and champions

Draft Vista School Development Director rv1

Essential Responsibilities and Functions:

1. Development (Primary Focus)

- Collaborate with the Executive Director to plan and execute fundraising campaigns that advance Vista's mission.
- Build and maintain strong relationships with potential donors, ensuring consistent engagement and stewardship.
- Oversee donor communication strategies, including personalized outreach and acknowledgment.
- Write grant proposals and manage relationships with grant makers.

2. General Support

As a small team, all members are responsible for helping to coordinate and manage event logistics and to staff the events.

- Undertake special projects and other tasks assigned by the Director.

Qualifications:

Bachelor's degree in communications, Public Relations or a related field (master's preferred).

- At least five years of fundraising experience – including donor cultivation and stewardship – or a related role in stakeholder engagement, preferably in the nonprofit or advocacy sector.
- Excellent project management and organizational skills, with competence to fully drive projects and make independent, strategic decisions.
- Outstanding writing and oral communication skills, including public speaking and interpersonal relationship management.