

Vista Charter Academy
A Resolution of the Board of Directors
2023-2024 Initial Budget

RESOLVED, that this resolution shall be the general appropriations act of the Academy for the
Fiscal Year 2023-2024

	General	School Services	Total (Memorandum Only)
REVENUE			
State Aid	6,032,016	-	6,032,016
Other State Sources	733,343	5,626	738,969
Local Sources	364,338	-	364,338
Federal Grants	2,354,455	371,591	2,726,046
Private Sources	8,500	-	8,500
Total Revenues and Transfers	9,492,652	377,217	9,869,869
 EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	2,562,098	-	2,562,098
Added Needs	2,195,363	-	2,195,363
Support Services			
Pupil Services	535,794	-	535,794
Instructional Staff Support	1,068,625	-	1,068,625
General Administration	368,809	-	368,809
School Administration	751,761	-	751,761
Business & Internal Services	154,402	-	154,402
Central Services	448,372	-	448,372
Operations & Maintenance	1,330,143	-	1,330,143
Pupil Transportation Services	5,614	-	5,614
Other Support Services	-	378,591	378,591
Community Services			
Community Activities	59,991	-	59,991
Welfare Activities	11,679	-	11,679
Total Expenditures	9,492,652	378,591	9,871,243
EXCESS OF REVENUES OVER EXPENDITURES	-	(1,374)	(1,374)
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	373,987	290,895	664,882
CURRENT FUND BALANCE	373,987	289,521	663,508

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Board of Directors at a properly noticed meeting, held on May 10, 2023 where a quorum of the board was present.

Signed By: 
Dated: May 10, 2023

Vista Charter Academy
2023-2024 Initial Budget Detail

General Fund	2023-2024 Initial	COVID Funding	Excluding COVID
REVENUE			
State Aid	6,032,016	-	6,032,016
Revenue from State Sources	733,343	-	733,343
Revenue from Local Sources	364,338	-	364,338
Restricted-Federal 'Pass thru' Grants - Title I	475,320	-	475,320
Restricted-Federal 'Pass thru' Grants - Title II	81,307	-	81,307
Restricted-Federal 'Pass thru' Grants - Title III	591,144	-	591,144
Restricted-Federal 'Pass thru' Grants - Title IV	29,263	-	29,263
IDEA Flowthrough	142,122	-	142,122
ESSER II (84.425D)	217,628	217,628	-
ESSER III (84.425D)	817,672	817,672	-
Revenue from Private Sources	8,500	-	8,500
Total Revenue & Other Transactions	9,492,652	1,035,300	8,457,352
EXPENDITURES			
Basic Instruction			
Salaries & wages	1,366,647	-	1,366,647
Payroll taxes	108,931	-	108,931
Insurance benefits	261,283	-	261,283
Other benefits	39,058	-	39,058
Employment expenses	15,625	-	15,625
Contracted services	90,875	-	90,875
Curricular tools	143,694	34,199	109,495
Student costs	15,650	-	15,650
General supplies	26,190	-	26,190
Equipment expense	430,588	367,768	62,820
Dues & subscriptions	8,016	-	8,016
Board funds	35,000	-	35,000
Other	20,542	20,355	187
Total - Basic Instruction	2,562,098	422,322	2,139,777
Added Needs			
Compensatory Education			
Salaries & wages	1,284,293	299,360	984,932
Payroll taxes	93,258	13,362	79,897
Insurance benefits	200,516	30,526	169,990
Other benefits	26,966	3,864	23,103
Curricular tools	184,683	5,272	179,411
Student costs	22,750	18,000	4,750
Equipment expense	6,854	-	6,854
Other	11,495	7,953	3,542
Subtotal - Compensatory Education	1,830,815	378,337	1,452,479
Special Education			
Salaries & wages	257,066	-	257,066
Payroll taxes	20,779	-	20,779
Insurance benefits	45,375	-	45,375
Other benefits	7,128	-	7,128
Employment expenses	1,477	-	1,477
Curricular tools	2,415	-	2,415
Dues & subscriptions	1,399	-	1,399
Other	28,909	-	28,909
Subtotal - Special Education	364,548	-	364,548
Total - Added Needs	2,195,363	378,337	1,817,026

Pupil Services			
Health services	52,896	-	52,896
Psychological services	40,223	-	40,223
Speech pathology	119,680	-	119,680
Social work services	311,594	26,265	285,329
Other (including recess aides)	11,401	-	11,401
Total - Pupil Services	535,794	26,265	509,529
Instructional Staff Support			
Salaries & wages	412,206	38,312	373,895
Payroll taxes	27,151	1,536	25,615
Insurance benefits	82,121	3,896	78,226
Other benefits	11,916	444	11,472
Employment expenses	132,584	25,860	106,724
Contracted services	124,592	-	124,592
Curricular tools	74,643	63,943	10,700
General supplies	910	-	910
Improvement of instruction	188,456	-	188,456
Communication	2,600	-	2,600
Other	11,444	5,527	5,917
Total - Instructional Staff Support	1,068,625	139,518	929,107
General Administration			
Board of Education			
Board of education administration	74,813	-	74,813
Employment expenses	510	-	510
Professional services - audit & other	10,742	-	10,742
Professional services - legal	7,250	-	7,250
Insurance	7,300	-	7,300
Other	79	-	79
Subtotal - Board of Education	100,695	-	100,695
Executive Administration			
Executive administration	64,985	-	64,985
Oversight fee	203,130	-	203,130
Subtotal - Executive Administration	268,114	-	268,114
Grant Procurement			
Grant Procurement	-	-	-
Subtotal - Grant Procurement	-	-	-
Total - General Administration	368,809	-	368,809
School Administration			
Office of the Principal			
Salaries & wages	211,062	-	211,062
Payroll taxes	15,383	-	15,383
Insurance benefits	34,751	-	34,751
Other benefits	5,008	-	5,008
Employment expenses	21,977	-	21,977
Contracted services	1,970	-	1,970
General supplies	7,560	-	7,560
Insurance	1,200	-	1,200
Communication	4,995	-	4,995
Dues & subscriptions	7,005	-	7,005
Subtotal - Office of the Principal	310,912	-	310,912
Other School Administration			
Admissions & other administrative support	232,173	-	232,173
Salaries & wages	25,035	-	25,035
Payroll taxes	2,078	-	2,078
Insurance benefits	286	-	286
Other benefits	601	-	601

Employment expenses	1,080	-	1,080
Marketing	179,597	-	179,597
Subtotal - Other School Administration	440,850	-	440,850
Total - School Administration	751,761	-	751,761
Business & Internal Services			
Fiscal services	150,136	-	150,136
Internal distribution services	4,266	-	4,266
Total - Business & Internal Services	154,402	-	154,402
Central Services			
Planning, research, development	13,266	-	13,266
Information services	58,554	-	58,554
Staff/Personnel services	267,717	-	267,717
Data processing services	60,442	-	60,442
Other central services	48,392	-	48,392
Total - Central Services	448,372	-	448,372
Operations & Maintenance			
Internal building services	34,262	-	34,262
Safety & security	5,115	-	5,115
Insurance	17,100	-	17,100
Equipment expense	42,551	19,321	23,230
Lease of building	736,640	-	736,640
Janitorial services	206,557	23,557	183,000
Building repairs & maintenance	107,600	-	107,600
Communication	2,500	-	2,500
Utilities	99,800	-	99,800
Taxes	75,840	-	75,840
Other	2,178	2,178	-
Total - Operations & Maintenance	1,330,143	45,057	1,285,087
Pupil Transportation Services			
Student costs	5,515	-	5,515
Other	99	-	99
Total - Pupil Transportation Services	5,614	-	5,614
Other Support Services			
Pupil Activities			
Total - Pupil Activities	-	-	-
Community Services			
Community Activities			
Salaries & wages	30,658	-	30,658
Payroll taxes	2,545	-	2,545
Insurance benefits	110	-	110
Other benefits	736	-	736
Student costs	24,950	14,500	10,450
Other	992	713	279
Total - Community Activities	59,991	15,213	44,777
Welfare Activities			
Student costs	11,146	8,146	3,000
Other	533	443	90
Total - Welfare Activities	11,679	8,589	3,090

Outgoing Transfer to School Service Fund	-	-	-
Total Expenditures & Other Transactions	9,492,652	1,035,300	8,457,352
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	-
Beginning Fund Balance (7/1)	373,987	-	373,987
Ending Fund Balance	<u>373,987</u>	<u>-</u>	<u>373,987</u>

School Service Fund

REVENUE

State revenue	5,626	-	5,626
Department of Agriculture - lunch	281,129	-	281,129
Department of Agriculture - breakfast	60,607	-	60,607
Commodities	29,855	-	29,855
Total Food Service Revenue	<u>377,217</u>	<u>-</u>	<u>377,217</u>
Transfer In from General Fund	-	-	-
Total Revenue and Incoming Transfers	377,217	-	377,217

EXPENDITURES

Operations & Maintenance

Total Operations & Maintenance	<u>-</u>	<u>-</u>	<u>-</u>
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Food Services

Supplies, materials including commodities expense	347,030	-	347,030
Salaries & wages	5,561	-	5,561
Equipment purchases & repairs	26,000	-	26,000
Total Food Service Expenditures	<u>378,591</u>	<u>-</u>	<u>378,591</u>

Total Expenditures & Other Transactions	378,591	-	378,591
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,374)	-	(1,374)
Beginning Fund Balance (7/1)	290,895	-	290,895
Ending Food Service Fund Balance	<u>289,521</u>	<u>-</u>	<u>289,521</u>