


Vista Charter Academy
A Resolution of the Board of Directors
2018-2019 Amended Budget

RESOLVED, that this resolution shall be the general appropriations act of the Academy for the Fiscal Year 2018-2019.

	General	School Services	Total (Memorandum Only)
REVENUE			
State Aid	5,480,771	-	5,480,771
Other State Sources	873,498	6,906	880,404
Local Sources	273,940	-	273,940
Federal Grants	1,058,120	337,182	1,395,302
Private Sources	25,400	-	25,400
Total Revenues and Transfers	7,711,729	344,088	8,055,817
EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	2,366,912	-	2,366,912
Added Needs	1,561,192	-	1,561,192
Special Education	311,019	-	311,019
Support Services			
Pupil Services	222,205	-	222,205
Instructional Staff Support	728,099	-	728,099
Board of Education	73,850	-	73,850
Executive Administration	210,608	-	210,608
Grant Procurement	34,134	-	34,134
School Admin - Office of the Principal	340,812	-	340,812
Other School Administration	170,995	-	170,995
Business & Internal Services	103,630	-	103,630
Central Services	389,997	-	389,997
Operations & Maintenance	1,191,541	-	1,191,541
Pupil Transportation Services	6,735	-	6,735
Food Services	-	288,975	288,975
Total Expenditures	7,711,729	288,975	8,000,704
EXCESS OF REVENUES OVER EXPENDITURES	-	55,113	55,113
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	22,921	67,001	89,922
CURRENT FUND BALANCE	22,921	122,114	145,035

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Board of Directors at a properly noticed meeting, held on November 7 2018 where a quorum of the board was present.

Signed By: 
Dated: NOV 7 2018

Vista Charter Academy
2018-2019 Amended Budget Detail

	2018-2019 Amended Budget
General Fund	
REVENUE	
State Aid	5,480,771
Revenue from State Sources	873,498
Revenue from Local Sources	273,940
Restricted-Federal 'Pass thru' Grants - Title I	385,375
Restricted-Federal 'Pass thru' Grants - Title II	47,030
Restricted-Federal 'Pass thru' Grants - Title III	463,770
Restricted-Federal 'Pass thru' Grants - Title IV	23,055
Restricted-Federal 'Pass thru' Grants - IDEA	138,890
Revenue from Private Sources	25,400
Total Revenue & Other Transactions	7,711,729
EXPENDITURES	
Basic Instruction	
Salaries, Taxes, & Benefits	2,081,029
Local Meetings	7,075
Printing and Binding	23,450
Teaching Supplies	64,305
Textbooks	36,127
Software & Equipment	1,285
Equipment Lease	59,670
Dues/Memberships	3,980
Field trips	11,840
Contracted Services	39,091
Employment Expenses	1,680
Finger Printing & Background Checks	2,380
Board Funds	35,000
Total - Basic Instruction	2,366,912
Added Needs	
Salaries, Taxes, & Benefits	646,989
Teaching Supplies	914,203
Total - Added Needs	1,561,192
Special Education	
Salaries, Taxes, & Benefits	280,402
Local Meetings	375
Workshops and Conferences	1,576
Teaching Supplies	3,385
Software & Equipment	665
Indirect Costs	24,616
Total - Special Education	311,019
Pupil Services	
Occupational Therapist Services	22,739
Psychological Services	40,538
Speech Pathology	95,068
Social Work Services	63,860
Total - Pupil Services	222,205

Instructional Staff Support	
Salaries, Taxes, & Benefits	351,147
Workshops and Conferences	6,851
Improvement of Instruction	164,777
Professional Development	76,980
Library Books	4,000
Library	915
Technology	69,428
Special Education	31,939
Recess Aides	22,062
Total - Instructional Staff Support	728,099
Board of Education	
Board of Education Administration	42,890
Legal Fees	7,500
Audit	10,350
Travel & Expense Staff	475
Insurance	12,635
Contracted Services	-
Miscellaneous	-
Total - Board of Education	73,850
Executive Administration	
Executive Administration	26,495
Oversight Fee	184,113
Total - Executive Administration	210,608
Grant Procurement	
Grant Procurement	34,134
Total - Grant Procurement	34,134
Office of the Principal	
Salaries, Taxes, & Benefits	235,905
Local Meetings	7,800
Workshops and Conferences	5,877
Mailing	6,125
Printing & Binding	3,080
Office Supplies	10,500
Dues/Memberships	3,000
Equipment Purchases	-
Advertising	67,625
Contracted Services	325
Finger Printing & Background Checks	-
Bank Charges	575
Indirect Costs	-
Accrued Unallocated Expenses	-
Total - Office of the Principal	340,812
Other School Administration	
Admissions & Other Administrative Support	145,690
Salaries, Taxes, & Benefits	20,756
Local Meetings	500
Workshops and Conferences	327
Mailing	1,722
Printing & Binding	2,000
Office Supplies	-
Dues/Memberships	-
Equipment Purchases	-
Total - Other School Administration	170,995
Business & Internal Services	

Fiscal Services	100,000
Internal Distribution Services	3,630
Interest Expense	-
Bad Debt Expense	-
Total - Business & Internal Services	103,630
Operations & Maintenance	
Internal Building Services	19,035
Other Purchased Service (Janitorial)	-
Telephone	6,315
Heat	11,026
Electric	57,415
Sewer	6,825
Waste & Trash Disposal	12,900
Building Maintenance & Repair	232,703
Equipment Maintenance & Repair	1,960
Lease of Building	736,640
Lease of Equipment	8,170
Supplies	-
Equipment Purchases	11,700
Liability Insurance	821
Miscellaneous	-
Interest Expense	-
Miscellaneous (Property Taxes)	71,294
Property Insurance	10,380
Safety & Security	4,357
Total - Operations & Maintenance	1,191,541
Pupil Transportation Services	
Contracted Transportation	6,735
Total - Pupil Transportation Services	6,735
Central Services	
Planning, Research, Development	-
Information Services	56,921
Staff/Personnel Services	180,994
Data Processing Services	113,107
Other Central Services	38,975
Total - Central Services	389,997
Outgoing Transfer to Special Service Fund	-
Total Expenditures & Other Transactions	7,711,729
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	
	-
Beginning Fund Balance (7/1)	22,921
Ending Fund Balance	22,921

Food Service Fund**REVENUE**

Food Sales to Pupils	-
State Revenue	6,906
Department of Agriculture	264,596
Department of Agriculture - Breakfast	49,201
Department of Agriculture - Fruit/Veg	-
Commodities	23,385
Other Federal Grants	-
Total Food Service Revenue	<u>344,088</u>

Transfer In from General Fund -

Total Revenue and Incoming Transfers 344,088

EXPENDITURES**Food Services**

Supplies, Materials including Commodities expense	288,975
Salaries & Wages	-
Lease of Building	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	55,113

Beginning Fund Balance (7/1) 67,001

Ending Food Service Fund Balance **122,114**

Vista Charter Academy

2018-19 Initial Budget Comparison to 2018-19 Amended Budget

	2018-19 Initial Budget	2018-19 Amended Budget	Change
REVENUE			
State Aid	5,766,442	5,480,771	(285,671)
Other State Sources	810,906	880,404	69,498
Local Sources	241,722	273,940	32,218
Federal Grants	1,301,440	1,395,302	93,862
Private Sources	34,985	25,400	(9,585)
Total Revenues and Transfers	<u>8,155,495</u>	<u>8,055,817</u>	<u>(99,678)</u>
EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	2,369,659	2,366,912	(2,747)
Added Needs	1,381,860	1,561,192	179,332
Special Education	251,494	311,019	59,525
Support Services			
Pupil Services	194,527	222,205	27,678
Instructional Staff Support	814,330	728,099	(86,232)
Board of Education	83,751	73,850	(9,901)
Executive Administration	230,628	210,608	(20,020)
Grant Procurement	41,973	34,134	(7,839)
School Admin - Office of the Principal	332,484	340,812	8,328
Other School Administration	193,363	170,995	(22,368)
Business & Internal Services	138,755	103,630	(35,125)
Central Services	554,528	389,997	(164,530)
Operations & Maintenance	1,193,921	1,191,541	(2,380)
Pupil Transportation Services	4,250	6,735	2,485
Food Services	314,329	288,975	(25,354)
Total Expenditures	<u>8,099,852</u>	<u>8,000,704</u>	<u>(99,148)</u>
EXCESS OF REVENUES OVER EXPENDITURES	55,643	55,113	(530)
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	58,321	89,922	31,601
CURRENT FUND BALANCE	<u><u>113,964</u></u>	<u><u>145,035</u></u>	<u><u>31,071</u></u>

Vista Charter Academy
2017-18 Compared to 2018-19 Amended Budget

	2017-18 Unaudited	2017-18 Final Budget	2018-19 Amended Budget Proposal
REVENUE			
State Aid	5,589,475	5,589,418	5,480,771
Other State Sources	503,959	554,092	880,404
Local Sources	160,712	189,625	273,940
Federal Grants	1,332,455	1,370,666	1,395,302
Private Sources	38,522	33,911	25,400
Total Revenues and Transfers	<u>7,625,122</u>	<u>7,737,712</u>	<u>8,055,817</u>
EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	2,311,825	2,343,016	2,366,912
Added Needs	1,077,226	1,158,089	1,561,192
Special Education	223,932	203,873	311,019
Support Services			
Pupil Services	194,034	185,937	222,205
Instructional Staff Support	824,070	785,783	728,099
Board of Education	72,831	72,186	73,850
Executive Administration	225,675	224,245	210,608
Grant Procurement	39,407	38,093	34,134
School Admin - Office of the Principal	356,282	380,881	340,812
Other School Administration	180,126	179,374	170,995
Business & Internal Services	135,906	131,330	103,630
Central Services	444,188	483,190	389,997
Operations & Maintenance	1,171,142	1,171,427	1,191,541
Pupil Transportation Services	14,756	18,838	6,735
Food Services	307,317	317,623	288,975
Total Expenditures	<u>7,578,717</u>	<u>7,693,885</u>	<u>8,000,704</u>
EXCESS OF REVENUES OVER EXPENDITURES	46,405	43,827	55,113
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	43,519	43,520	89,922
CURRENT FUND BALANCE	<u><u>89,925</u></u>	<u><u>87,347</u></u>	<u><u>145,035</u></u>