

**Vanguard Charter Academy**

A Resolution of the Board of Directors  
2022-2023 Final Amended Budget

RESOLVED, that this resolution shall be the general appropriations act of the Academy for the  
**Fiscal Year 2022-2023**

	<b>General</b>	<b>School Services</b>	<b>Total (Memorandum Only)</b>
<b>REVENUE</b>			
State Aid	7,258,558	-	7,258,558
Other State Sources	427,388	3,980	431,368
Local Sources	164,658	-	164,658
Federal Grants	1,292,921	234,502	1,527,422
Private Sources	37,295	49,694	86,989
Total Revenues and Transfers	<u>9,180,820</u>	<u>288,176</u>	<u>9,468,996</u>
 <b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	3,264,767	-	3,264,767
Added Needs	880,342	-	880,342
Support Services			
Pupil Services	401,622	-	401,622
Instructional Staff Support	989,955	-	989,955
General Administration	450,807	-	450,807
School Administration	697,631	-	697,631
Business & Internal Services	279,366	-	279,366
Central Services	763,901	-	763,901
Operations & Maintenance	1,416,624	500	1,417,124
Pupil Transportation Services	5,715	-	5,715
Other Support Services	26,006	317,002	343,008
Community Services			
Community Activities	4,085	-	4,085
Total Expenditures	<u>9,180,820</u>	<u>317,502</u>	<u>9,498,322</u>
EXCESS OF REVENUES OVER EXPENDITURES	-	(29,326)	(29,326)
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	430,547	197,099	627,645
CURRENT FUND BALANCE	<u><u>430,547</u></u>	<u><u>167,773</u></u>	<u><u>598,319</u></u>

**Secretary's Certification:**

I certify that the foregoing resolution was duly adopted by the Board of Directors  
at a properly noticed meeting, held on 6/15/2023  
where a quorum of the board was present.

Signed By: Michelle Simoes  
Dated: 6/15/2023

**Vanguard Charter Academy**  
2022-2023 Final Amended Budget Detail

	<b>2022-2023 Final Amended Budget</b>	<b>COVID Funding</b>	<b>Excluding COVID</b>
<b>General Fund</b>			
<b>REVENUE</b>			
State Aid	7,258,558	-	7,258,558
Revenue from State Sources	427,388	-	427,388
Revenue from Local Sources	164,658	-	164,658
Restricted-Federal 'Pass thru' Grants - Title I	184,708	-	184,708
Restricted-Federal 'Pass thru' Grants - Title II	23,721	-	23,721
Restricted-Federal 'Pass thru' Grants - Title IV	3,060	-	3,060
Restricted-Federal 'Pass thru' Grants - IDEA	109,637	-	109,637
Restricted-Federal 'Pass thru' Grants - GEER	3,604	3,604	-
Restricted-Federal 'Pass thru' Grants - ESSER	968,191	968,191	-
Revenue from Private Sources	33,179	-	33,179
Revenue from Pupil Activities	4,116	-	4,116
<b>Total Revenue &amp; Other Transactions</b>	<b>9,180,820</b>	<b>971,795</b>	<b>8,209,025</b>
<b>EXPENDITURES</b>			
<b>Basic Instruction</b>			
Salaries, Taxes, & Benefits	2,700,903	402,632	2,298,271
Local Meetings	8,895	-	8,895
Printing and Binding	29,722	-	29,722
Teaching Supplies	42,550	-	42,550
Textbooks, Workbooks & Digital Curriculum	116,847	9,443	107,404
Software & Equipment	1,774	-	1,774
Equipment Lease	71,136	-	71,136
Equipment Purchases	125,558	121,781	3,776
Dues/Memberships	1,866	-	1,866
Field trips	16,781	-	16,781
Contracted Services	100,197	-	100,197
Employment Expenses	16,835	-	16,835
Finger Printing & Background Checks	4,116	-	4,116
Board Funds	4,211	-	4,211
Indirect Costs	21,732	21,732	-
Miscellaneous	1,646	-	1,646
<b>Total - Basic Instruction</b>	<b>3,264,767</b>	<b>555,588</b>	<b>2,709,178</b>
<b>Added Needs</b>			
<b>Compensatory Education</b>			
Salaries, Taxes, & Benefits	587,967	144,300	443,667
Teaching Supplies	27,301	-	27,301
Textbooks, Workbooks & Digital Curriculum	31,718	2,000	29,718
Equipment Purchases	4,384	-	4,384
Indirect Costs	11,005	8,861	2,145
Miscellaneous	7	-	7
<b>Subtotal - Compensatory Education</b>	<b>662,382</b>	<b>155,161</b>	<b>507,221</b>

<b>Special Education</b>			
Salaries, Taxes, & Benefits	200,283	-	200,283
Local Meetings	16	-	16
Teaching Supplies	2,941	-	2,941
Indirect Costs	14,664	-	14,664
Miscellaneous	57	-	57
<b>Subtotal - Special Education</b>	<b>217,961</b>	<b>-</b>	<b>217,961</b>
<b>Total - Added Needs</b>	<b>880,342</b>	<b>155,161</b>	<b>725,181</b>
<b>Pupil Services</b>			
Guidance Services	1,212	-	1,212
Occupational Therapist Services	32,033	-	32,033
Psychological Services	35,333	-	35,333
Speech Pathology	144,236	-	144,236
Social Work Services	156,149	55,150	100,999
Other (Including Recess Aides)	32,657	-	32,657
<b>Total - Pupil Services</b>	<b>401,622</b>	<b>55,150</b>	<b>346,471</b>
<b>Instructional Staff Support</b>			
Salaries, Taxes, & Benefits	458,437	10,800	447,637
Local Meetings	167	-	167
Workshops and Conferences	1,465	1,465	-
Office Supplies	1,725	-	1,725
Improvement of Instruction	307,542	-	307,542
Professional Development	29,460	13,565	15,895
Library Books	1,652	-	1,652
Technology	119,063	-	119,063
Special Education	37,602	-	37,602
Contracted Services	24,450	24,450	-
Indirect Costs	8,328	3,598	4,730
Miscellaneous	64	-	64
<b>Total - Instructional Staff Support</b>	<b>989,955</b>	<b>53,877</b>	<b>936,077</b>
<b>General Administration</b>			
<b>Board of Education</b>			
Board of Education Administration	109,228	-	109,228
Legal Fees	11,850	-	11,850
Audit	8,092	-	8,092
Travel & Expense Staff	1,260	-	1,260
Insurance	8,823	-	8,823
<b>Subtotal - Board of Education</b>	<b>139,254</b>	<b>-</b>	<b>139,254</b>
<b>Executive Administration</b>			
Executive Administration	93,154	-	93,154
Oversight Fee	218,400	-	218,400
<b>Subtotal - Executive Administration</b>	<b>311,554</b>	<b>-</b>	<b>311,554</b>
<b>Grant Procurement</b>			
Grant Procurement	-	-	-
<b>Subtotal - Grant Procurement</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total - General Administration</b>	<b>450,807</b>	<b>-</b>	<b>450,807</b>

**School Administration****Office of the Principal**

Salaries, Taxes, & Benefits	279,660	-	279,660
Local Meetings	19,440	-	19,440
Mailing	2,952	-	2,952
Printing & Binding	3,907	-	3,907
Office Supplies	5,415	-	5,415
Dues/Memberships	6,628	-	6,628
Equipment Purchases	3,666	-	3,666
Contracted Services	1,689	-	1,689
Employment Services	968	-	968
Finger Printing & Background Checks	13	-	13
Bank Charges	1,181	-	1,181
Indirect Costs	81	-	81
Miscellaneous	4,236	-	4,236

**Subtotal - Office of the Principal**

---

---

**329,837**      -      **329,837****Other School Administration**

Admissions & Other Administrative Support	343,061	-	343,061
Salaries, Taxes, & Benefits	18,209	-	18,209
Advertising	6,162	-	6,162
Local Meetings	43	-	43
Printing & Binding	289	-	289
Miscellaneous	30	-	30

**Subtotal - Other School Administration**

---

---

**367,794**      -      **367,794****Total - School Administration**

---

---

**697,631**      -      **697,631****Business & Internal Services**

Fiscal Services	270,965	-	270,965
Internal Distribution Services	8,401	-	8,401

**Total - Business & Internal Services**

---

---

**279,366**      -      **279,366****Central Services**

Planning, Research, Development	19,314	-	19,314
Information Services	91,078	-	91,078
Staff/Personnel Services	481,346	-	481,346
Data Processing Services	93,962	-	93,962
Other Central Services	75,029	-	75,029
Indirect Costs	194	194	-
Miscellaneous	2,977	2,977	-

**Total - Central Services**

---

---

**763,901**      **3,171**      **760,729****Operations & Maintenance**

Internal Building Services	46,067	-	46,067
Other Purchased Service (Janitorial)	167,900	-	167,900
Telephone	12,647	-	12,647
Gas	14,875	-	14,875
Electric	49,025	-	49,025
Water & Sewer	10,000	-	10,000
Waste & Trash Disposal	10,800	-	10,800
Building Maintenance & Repair	142,420	1,375	141,046
Equipment Maintenance & Repair	7,960	-	7,960
Lease of Building	802,560	-	802,560
Lease of Equipment	8,350	-	8,350

Supplies	1,000	-	1,000
Software & Equipment	800	-	800
Equipment Purchases	28,770	-	28,770
Liability Insurance	98	-	98
Property Taxes	92,820	-	92,820
Property Insurance	17,800	-	17,800
Safety & Security	2,600	-	2,600
Indirect Costs	132	132	-
<b>Total - Operations &amp; Maintenance</b>	<b>1,416,624</b>	<b>1,506</b>	<b>1,415,118</b>
<b>Pupil Transportation Services</b>			
Field Trips	5,715	-	5,715
<b>Total - Pupil Transportation Services</b>	<b>5,715</b>	<b>-</b>	<b>5,715</b>
<b>Other Support Services</b>			
<b>Pupil Activities</b>			
Salaries, Taxes, & Benefits	7,479	-	7,479
Contracted Services	15,220	-	15,220
Supplies	3,307	-	3,307
<b>Total - Pupil Activities</b>	<b>26,006</b>	<b>-</b>	<b>26,006</b>
<b>Community Services</b>			
<b>Community Activities</b>			
Contracted Services	4,000	-	4,000
Indirect Costs	85	-	85
<b>Total - Community Activities</b>	<b>4,085</b>	<b>-</b>	<b>4,085</b>
<b>Welfare Activities</b>			
<b>Total - Welfare Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>
Outgoing Transfer to School Service Fund	-	-	-
Total Expenditures & Other Transactions	9,180,820	824,455	8,356,365
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	<b>-</b>	<b>147,340</b>	<b>(147,340)</b>
Beginning Fund Balance (7/1)	430,547	-	430,547
Ending Fund Balance	430,547	147,340	283,207

**School Service Fund****REVENUE**

Food Sales to Pupils	49,694	-	49,694
State Revenue	3,980	-	3,980
Department of Agriculture - Lunch	201,229	-	201,229
Department of Agriculture - Breakfast	28,273	-	28,273
Commodities	5,000	-	5,000
<b>Total Food Service Revenue</b>	<b>288,176</b>	<b>-</b>	<b>288,176</b>
Transfer In from General Fund	-	-	-
<b>Total Revenue and Incoming Transfers</b>	<b>288,176</b>	<b>-</b>	<b>288,176</b>

**EXPENDITURES****Operations & Maintenance**

Supplies, Materials including Commodities expense	500	-	500
<b>Total Operations &amp; Maintenance</b>	<b>500</b>	<b>-</b>	<b>500</b>

**Food Services**

Supplies, Materials including Commodities expense	308,126	-	308,126
Salaries & Wages	8,876	-	8,876
<b>Total Food Service Expenditures</b>	<b>317,002</b>	<b>-</b>	<b>317,002</b>

Total Expenditures & Other Transactions	317,502	-	317,502
---	---------	---	---------

**Revenues and Other Financing Sources Over  
(Under) Expenditures and Other Uses**

<b>(29,326)</b>	<b>-</b>	<b>(29,326)</b>	
Beginning Fund Balance (7/1)	197,099	-	197,099
Ending Food Service Fund Balance	167,773	-	167,772