


**Vista Charter Academy**  
A Resolution of the Board of Directors  
2019-2020 Final Amended

RESOLVED, that this resolution shall be the general appropriations act of the Academy for the Fiscal Year 2019-2020.

|   | General   | School Services | Total<br>(Memorandum Only) |
|---|-----------|-----------------|----------------------------|
| <b>REVENUE</b>                                |           |                 |                            |
| State Aid                                     | 5,782,359 | -               | 5,782,359                  |
| Other State Sources                           | 774,383   | 8,197           | 782,580                    |
| Local Sources                                 | 302,505   | -               | 302,505                    |
| Federal Grants                                | 1,194,485 | 342,164         | 1,536,649                  |
| Private Sources                               | 13,900    | 253             | 14,153                     |
| Total Revenues and Transfers                  | 8,067,632 | 350,614         | 8,418,246                  |
| <b>EXPENDITURES - CONTRACTED SERVICE FEE:</b> |           |                 |                            |
| Instruction                                   |           |                 |                            |
| Basic Instruction                             | 2,514,712 | -               | 2,514,712                  |
| Added Needs                                   | 1,503,733 | -               | 1,503,733                  |
| Special Education                             | 321,377   | -               | 321,377                    |
| Support Services                              |           |                 |                            |
| Pupil Services                                | 199,612   | -               | 199,612                    |
| Instructional Staff Support                   | 823,852   | -               | 823,852                    |
| Board of Education                            | 78,895    | -               | 78,895                     |
| Executive Administration                      | 220,488   | -               | 220,488                    |
| Grant Procurement                             | 37,156    | -               | 37,156                     |
| School Admin - Office of the Principal        | 352,162   | -               | 352,162                    |
| Other School Administration                   | 200,379   | -               | 200,379                    |
| Business & Internal Services                  | 131,179   | -               | 131,179                    |
| Central Services                              | 466,357   | -               | 466,357                    |
| Operations & Maintenance                      | 1,211,026 | -               | 1,211,026                  |
| Pupil Transportation Services                 | 10,505    | -               | 10,505                     |
| Food Services                                 | -         | 278,792         | 278,792                    |
| Total Expenditures                            | 8,071,432 | 278,792         | 8,350,224                  |
| EXCESS OF REVENUES OVER EXPENDITURES          | (3,800)   | 71,822          | 68,022                     |
| Transfer Between Funds                        | -         | -               | -                          |
| FUND BALANCE, BEGINNING OF YEAR               | 22,223    | 125,144         | 147,367                    |
| CURRENT FUND BALANCE                          | 18,423    | 196,966         | 215,389                    |

**Secretary's Certification:**

I certify that the foregoing resolution was duly adopted by the Board of Directors at a properly noticed meeting, held on June 10, 2020 where a quorum of the board was present.

Signed By:   
Dated: June 10, 2020

**Vista Charter Academy**  
2019-2020 Final Amended Detail

**2019-2020**  
**Final Amended Budget**

**General Fund**

**REVENUE**

|   |                                |
|---|--------------------------------|
| State Aid   | 5,782,359                      |
| Revenue from State Sources                        | 774,383                        |
| Revenue from Local Sources                        | 302,505                        |
| Restricted-Federal 'Pass thru' Grants - Title I   | 380,040                        |
| Restricted-Federal 'Pass thru' Grants - Title II  | 69,695                         |
| Restricted-Federal 'Pass thru' Grants - Title III | 600,450                        |
| Restricted-Federal 'Pass thru' Grants - Title IV  | 29,470                         |
| Restricted-Federal 'Pass thru' Grants - IDEA      | 114,830                        |
| Revenue from Private Sources                      | 13,900                         |
| <b>Total Revenue &amp; Other Transactions</b>     | <b><u><u>8,067,632</u></u></b> |

**EXPENDITURES**

**Basic Instruction**

|                                     |                                |
|-------------------------------------|--------------------------------|
| Salaries, Taxes, & Benefits         | 2,155,619                      |
| Local Meetings                      | 9,675                          |
| Printing and Binding                | 33,065                         |
| Teaching Supplies                   | 140,567                        |
| Textbooks                           | 23,180                         |
| Software & Equipment                | 3,075                          |
| Equipment Lease                     | 63,270                         |
| Dues/Memberships                    | 1,825                          |
| Field trips                         | 4,035                          |
| Contracted Services                 | 40,451                         |
| Employment Expenses                 | 1,025                          |
| Finger Printing & Background Checks | 3,925                          |
| Board Funds                         | 35,000                         |
| <b>Total - Basic Instruction</b>    | <b><u><u>2,514,712</u></u></b> |

**Added Needs**

|                             |                                |
|-----------------------------|--------------------------------|
| Salaries, Taxes, & Benefits | 793,728                        |
| Teaching Supplies           | 710,005                        |
| <b>Total - Added Needs</b>  | <b><u><u>1,503,733</u></u></b> |

**Special Education**

|                                  |                              |
|----------------------------------|------------------------------|
| Salaries, Taxes, & Benefits      | 284,852                      |
| Local Meetings                   | 125                          |
| Workshops and Conferences        | 1,323                        |
| Teaching Supplies                | 3,800                        |
| Software & Equipment             | 1,875                        |
| Transportation                   | 190                          |
| Indirect Costs                   | 29,212                       |
| <b>Total - Special Education</b> | <b><u><u>321,377</u></u></b> |

**Pupil Services**

|                                 |                              |
|---------------------------------|------------------------------|
| Occupational Therapist Services | 29,512                       |
| Psychological Services          | 42,119                       |
| Speech Pathology                | 97,935                       |
| Social Work Services            | 30,046                       |
| <b>Total - Pupil Services</b>   | <b><u><u>199,612</u></u></b> |

**Instructional Staff Support**

|   |                |
|---|----------------|
| Salaries, Taxes, & Benefits                     | 356,845        |
| Workshops and Conferences                       | 15,130         |
| Improvement of Instruction                      | 214,414        |
| Professional Development                        | 106,655        |
| Library Books                                   | 1,200          |
| Library   | 100            |
| Technology                                      | 74,084         |
| Special Education                               | 33,550         |
| Recess Aides                                    | 21,874         |
| <b>Total - Instructional Staff Support</b>      | <b>823,852</b> |
| <b>Board of Education</b>                       |                |
| Board of Education Administration               | 53,475         |
| Legal Fees                                      | 5,050          |
| Audit   | 7,450          |
| Travel & Expense Staff                          | 970            |
| Insurance                                       | 11,900         |
| Contracted Services                             | 50             |
| <b>Total - Board of Education</b>               | <b>78,895</b>  |
| <b>Executive Administration</b>                 |                |
| Executive Administration                        | 26,117         |
| Oversight Fee                                   | 194,371        |
| <b>Total - Executive Administration</b>         | <b>220,488</b> |
| <b>Grant Procurement</b>                        |                |
| Grant Procurement                               | 37,156         |
| <b>Total - Grant Procurement</b>                | <b>37,156</b>  |
| <b>Office of the Principal</b>                  |                |
| Salaries, Taxes, & Benefits                     | 254,233        |
| Local Meetings                                  | 3,581          |
| Workshops and Conferences                       | 2,430          |
| Mailing   | 5,100          |
| Printing & Binding                              | 811            |
| Office Supplies                                 | 4,375          |
| Dues/Memberships                                | 3,600          |
| Advertising                                     | 65,615         |
| Contracted Services                             | 340            |
| Bank Charges                                    | 675            |
| Indirect Costs                                  | 11,401         |
| <b>Total - Office of the Principal</b>          | <b>352,162</b> |
| <b>Other School Administration</b>              |                |
| Admissions & Other Administrative Support       | 171,111        |
| Salaries, Taxes, & Benefits                     | 25,951         |
| Local Meetings                                  | 500            |
| Workshops and Conferences                       | 317            |
| Printing & Binding                              | 2,500          |
| <b>Total - Other School Administration</b>      | <b>200,379</b> |
| <b>Business &amp; Internal Services</b>         |                |
| Fiscal Services                                 | 125,979        |
| Internal Distribution Services                  | 5,200          |
| <b>Total - Business &amp; Internal Services</b> | <b>131,179</b> |
| <b>Operations &amp; Maintenance</b>             |                |
| Internal Building Services                      | 23,536         |
| Telephone                                       | 2,850          |
| Heat  | 11,600         |
| Electric  | 57,875         |
| Sewer   | 5,325          |
| Waste & Trash Disposal                          | 10,100         |

|  |                         |
|--|-------------------------|
| Building Maintenance & Repair  | 238,625                 |
| Equipment Maintenance & Repair   | 8,840                   |
| Lease of Building  | 736,640                 |
| Lease of Equipment   | 7,700                   |
| Supplies   | 900                     |
| Equipment Purchases  | 17,635                  |
| Liability Insurance  | 1,050                   |
| Property Taxes   | 69,175                  |
| Property Insurance   | 11,300                  |
| Safety & Security  | 7,875                   |
| <b>Total - Operations &amp; Maintenance</b>  | <b><u>1,211,026</u></b> |
| <b>Pupil Transportation Services</b>   |                         |
| Contracted Transportation  | 10,505                  |
| <b>Total - Pupil Transportation Services</b>   | <b><u>10,505</u></b>    |
| <b>Central Services</b>  |                         |
| Information Services   | 54,106                  |
| Staff/Personnel Services   | 227,599                 |
| Data Processing Services   | 131,270                 |
| Other Central Services   | 53,382                  |
| <b>Total - Central Services</b>  | <b><u>466,357</u></b>   |
| <b>Pupil Activities</b>  |                         |
| Salaries, Taxes, & Benefits  | -                       |
| Contracted Services  | -                       |
| Supplies   | -                       |
| <b>Total - Pupil Activities</b>  | <b><u>-</u></b>         |
| Outgoing Transfer to School Service Fund   | -                       |
| Total Expenditures & Other Transactions  | 8,071,432               |
| <b>Revenues and Other Financing Sources Over<br/>(Under) Expenditures and Other Uses</b> | <b>(3,800)</b>          |
| Beginning Fund Balance (7/1)   | 22,223                  |
| Ending Fund Balance  | <b><u>18,423</u></b>    |

**School Service Fund**

**REVENUE**

|                                       |                |
|---------------------------------------|----------------|
| Food Sales to Pupils                  | 253            |
| State Revenue                         | 8,197          |
| Department of Agriculture             | 253,855        |
| Department of Agriculture - Breakfast | 58,127         |
| Department of Agriculture - Fruit/Veg | -              |
| Commodities                           | 30,182         |
| Other USDA Grants                     | -              |
| <b>Total Food Service Revenue</b>     | <b>350,614</b> |

|   |                |
|---|----------------|
| Transfer In from General Fund               | -              |
| <b>Total Revenue and Incoming Transfers</b> | <b>350,614</b> |

**EXPENDITURES**

**Food Services**

|   |                |
|---|----------------|
| Supplies, Materials including Commodities expense | 275,329        |
| Salaries & Wages                                  | 3,463          |
| <b>Total Food Service Expenditures</b>            | <b>278,792</b> |

|  |               |
|--|---------------|
| <b>Revenues and Other Financing Sources Over<br/>(Under) Expenditures and Other Uses</b> | <b>71,822</b> |
|--|---------------|

|                                  |         |
|----------------------------------|---------|
| Beginning Fund Balance (7/1)     | 125,144 |
| Ending Food Service Fund Balance | 196,966 |

## Vista Charter Academy

2019-20 Final Amended Budget Comparison to 2019-20 Fall Amended Budget

|   | 2019-20<br>Fall Amended<br>Budget | 2019-20<br>Final Amended<br>Budget | Change   |
|---|-----------------------------------|------------------------------------|----------|
| <b>REVENUE</b>                                |                                   |                                    |          |
| State Aid                                     | 5,828,084                         | 5,782,359                          | (45,725) |
| Other State Sources                           | 748,973                           | 782,580                            | 33,607   |
| Local Sources                                 | 335,139                           | 302,505                            | (32,634) |
| Federal Grants                                | 1,570,346                         | 1,536,649                          | (33,697) |
| Private Sources                               | 28,500                            | 14,153                             | (14,347) |
| Total Revenues and Transfers                  | 8,511,042                         | 8,418,246                          | (92,796) |
| <b>EXPENDITURES - CONTRACTED SERVICE FEE:</b> |                                   |                                    |          |
| Instruction                                   |                                   |                                    |          |
| Basic Instruction                             | 2,458,604                         | 2,514,712                          | 56,108   |
| Added Needs                                   | 1,488,369                         | 1,503,733                          | 15,364   |
| Special Education                             | 361,870                           | 321,377                            | (40,493) |
| Support Services                              |                                   |                                    |          |
| Pupil Services                                | 204,834                           | 199,612                            | (5,222)  |
| Instructional Staff Support                   | 830,324                           | 823,852                            | (6,472)  |
| Board of Education                            | 92,041                            | 78,895                             | (13,146) |
| Executive Administration                      | 229,950                           | 220,488                            | (9,462)  |
| Grant Procurement                             | 41,529                            | 37,156                             | (4,373)  |
| School Admin - Office of the Principal        | 336,631                           | 352,162                            | 15,531   |
| Other School Administration                   | 219,833                           | 200,379                            | (19,454) |
| Business & Internal Services                  | 140,778                           | 131,179                            | (9,599)  |
| Central Services                              | 483,405                           | 466,357                            | (17,048) |
| Operations & Maintenance                      | 1,195,745                         | 1,211,026                          | 15,281   |
| Pupil Transportation Services                 | 4,985                             | 10,505                             | 5,520    |
| Food Services                                 | 353,571                           | 278,792                            | (74,779) |
| Total Expenditures                            | 8,442,469                         | 8,350,224                          | (92,245) |
| EXCESS OF REVENUES OVER EXPENDITURES          | 68,573                            | 68,022                             | (551)    |
| Transfer Between Funds                        | -                                 | -                                  | -        |
| FUND BALANCE, BEGINNING OF YEAR               | 147,367                           | 147,367                            | -        |
| CURRENT FUND BALANCE                          | 215,940                           | 215,389                            | (551)    |