


**Vista Charter Academy**  
A Resolution of the Board of Directors  
2020-2021 Amended Budget

RESOLVED, that this resolution shall be the general appropriations act of the Academy for the Fiscal Year 2020-2021.

|   | General   | School Services | Total<br>(Memorandum Only) |
|---|-----------|-----------------|----------------------------|
| <b>REVENUE</b>                                |           |                 |                            |
| State Aid                                     | 5,757,564 | -               | 5,757,564                  |
| Other State Sources                           | 660,508   | 6,430           | 666,938                    |
| Local Sources                                 | 250,136   | -               | 250,136                    |
| Federal Grants                                | 1,381,292 | 343,297         | 1,724,589                  |
| Private Sources                               | 24,800    | -               | 24,800                     |
| Total Revenues and Transfers                  | 8,074,300 | 349,727         | 8,424,027                  |
| <b>EXPENDITURES - CONTRACTED SERVICE FEE:</b> |           |                 |                            |
| Instruction                                   |           |                 |                            |
| Basic Instruction                             | 2,775,445 | -               | 2,775,445                  |
| Added Needs                                   | 1,192,783 | -               | 1,192,783                  |
| Special Education                             | 285,122   | -               | 285,122                    |
| Support Services                              |           |                 |                            |
| Pupil Services                                | 196,829   | -               | 196,829                    |
| Instructional Staff Support                   | 823,729   | -               | 823,729                    |
| Board of Education                            | 78,914    | -               | 78,914                     |
| Executive Administration                      | 210,016   | -               | 210,016                    |
| Grant Procurement                             | 37,149    | -               | 37,149                     |
| School Admin - Office of the Principal        | 343,892   | -               | 343,892                    |
| Other School Administration                   | 234,428   | -               | 234,428                    |
| Business & Internal Services                  | 126,136   | -               | 126,136                    |
| Central Services                              | 491,621   | -               | 491,621                    |
| Operations & Maintenance                      | 1,275,001 | -               | 1,275,001                  |
| Pupil Transportation Services                 | 3,235     | -               | 3,235                      |
| Food Services                                 | -         | 309,594         | 309,594                    |
| Total Expenditures                            | 8,074,300 | 309,594         | 8,383,894                  |
| EXCESS OF REVENUES OVER EXPENDITURES          | -         | 40,133          | 40,133                     |
| Transfer Between Funds                        | -         | -               | -                          |
| FUND BALANCE, BEGINNING OF YEAR               | 31,436    | 193,952         | 225,388                    |
| CURRENT FUND BALANCE                          | 31,436    | 234,085         | 265,521                    |

**Secretary's Certification:**

I certify that the foregoing resolution was duly adopted by the Board of Directors at a properly noticed meeting, held on December 9, 2020 where a quorum of the board was present.

Signed By:   
Dated: December 9, 2020

**Vista Charter Academy**  
2020-2021 Amended Budget Detail

**2020-2021**  
**Amended Budget**

**General Fund**

**REVENUE**

|   |                  |
|---|------------------|
| State Aid   | 5,757,564        |
| Revenue from State Sources                        | 660,508          |
| Revenue from Local Sources                        | 250,136          |
| Restricted-Federal 'Pass thru' Grants - Title I   | 314,980          |
| Restricted-Federal 'Pass thru' Grants - Title II  | 84,720           |
| Restricted-Federal 'Pass thru' Grants - Title III | 419,125          |
| Restricted-Federal 'Pass thru' Grants - Title IV  | 40,520           |
| Restricted-Federal 'Pass thru' Grants - IDEA      | 146,930          |
| Restricted-Federal 'Pass thru' Grants - CRF       | 271,847          |
| Restricted-Federal 'Pass thru' Grants - GEER      | 94,846           |
| Restricted-Federal 'Pass thru' Grants - ESSER     | 8,324            |
| Revenue from Private Sources                      | 24,800           |
| <b>Total Revenue &amp; Other Transactions</b>     | <b>8,074,300</b> |

**EXPENDITURES**

**Basic Instruction**

|                                     |                  |
|-------------------------------------|------------------|
| Salaries, Taxes, & Benefits         | 2,137,110        |
| Local Meetings                      | 8,300            |
| Printing and Binding                | 33,250           |
| Teaching Supplies                   | 160,239          |
| Textbooks                           | 67,666           |
| Software & Equipment                | (403)            |
| Equipment Lease                     | 70,740           |
| Dues/Memberships                    | 4,000            |
| Field trips                         | 14,040           |
| Contracted Services                 | 241,023          |
| Employment Expenses                 | 1,680            |
| Finger Printing & Background Checks | 2,800            |
| Board Funds                         | 35,000           |
| <b>Total - Basic Instruction</b>    | <b>2,775,445</b> |

**Added Needs**

|                             |                  |
|-----------------------------|------------------|
| Salaries, Taxes, & Benefits | 934,023          |
| Teaching Supplies           | 258,760          |
| <b>Total - Added Needs</b>  | <b>1,192,783</b> |

**Special Education**

|                                  |                |
|----------------------------------|----------------|
| Salaries, Taxes, & Benefits      | 258,592        |
| Instructional Services           | 2,324          |
| Local Meetings                   | 375            |
| Workshops and Conferences        | 1,050          |
| Teaching Supplies                | 2,350          |
| Software & Equipment             | 400            |
| Indirect Costs                   | 20,031         |
| <b>Total - Special Education</b> | <b>285,122</b> |

**Pupil Services**

|                                 |        |
|---------------------------------|--------|
| Occupational Therapist Services | 27,191 |
| Psychological Services          | 37,865 |
| Speech Pathology                | 99,725 |
| Social Work Services            | 32,048 |

|   |                |
|---|----------------|
| <b>Total - Pupil Services</b>                   | <b>196,829</b> |
| <b>Instructional Staff Support</b>              |                |
| Salaries, Taxes, & Benefits                     | 347,555        |
| Workshops and Conferences                       | 3,361          |
| Improvement of Instruction                      | 212,661        |
| Professional Development                        | 128,576        |
| Library Books                                   | 4,000          |
| Library   | 450            |
| Technology                                      | 76,313         |
| Special Education                               | 31,637         |
| Recess Aides                                    | 19,176         |
| <b>Total - Instructional Staff Support</b>      | <b>823,729</b> |
| <b>Board of Education</b>                       |                |
| Board of Education Administration               | 51,790         |
| Legal Fees                                      | 7,250          |
| Audit   | 10,774         |
| Travel & Expense Staff                          | 500            |
| Insurance                                       | 8,600          |
| <b>Total - Board of Education</b>               | <b>78,914</b>  |
| <b>Executive Administration</b>                 |                |
| Executive Administration                        | 22,640         |
| Oversight Fee                                   | 187,376        |
| <b>Total - Executive Administration</b>         | <b>210,016</b> |
| <b>Grant Procurement</b>                        |                |
| Grant Procurement                               | 37,149         |
| <b>Total - Grant Procurement</b>                | <b>37,149</b>  |
| <b>Office of the Principal</b>                  |                |
| Salaries, Taxes, & Benefits                     | 238,234        |
| Local Meetings                                  | 7,975          |
| Workshops and Conferences                       | 4,287          |
| Mailing   | 6,300          |
| Printing & Binding                              | 2,100          |
| Office Supplies                                 | 7,000          |
| Dues/Memberships                                | 3,500          |
| Advertising                                     | 73,411         |
| Contracted Services                             | 460            |
| Bank Charges                                    | 625            |
| <b>Total - Office of the Principal</b>          | <b>343,892</b> |
| <b>Other School Administration</b>              |                |
| Admissions & Other Administrative Support       | 200,393        |
| Salaries, Taxes, & Benefits                     | 29,052         |
| Local Meetings                                  | 500            |
| Workshops and Conferences                       | 761            |
| Mailing   | 1,722          |
| Printing & Binding                              | 2,000          |
| <b>Total - Other School Administration</b>      | <b>234,428</b> |
| <b>Business &amp; Internal Services</b>         |                |
| Fiscal Services                                 | 121,514        |
| Internal Distribution Services                  | 4,622          |
| <b>Total - Business &amp; Internal Services</b> | <b>126,136</b> |
| <b>Operations &amp; Maintenance</b>             |                |
| Internal Building Services                      | 24,510         |
| Telephone                                       | 2,661          |
| Heat  | 10,721         |
| Electric  | 57,923         |

|  |                         |
|--|-------------------------|
| Sewer  | 6,925                   |
| Waste & Trash Disposal   | 11,800                  |
| Building Maintenance & Repair  | 251,746                 |
| Equipment Maintenance & Repair   | 5,960                   |
| Lease of Building  | 736,640                 |
| Lease of Equipment   | 9,400                   |
| Equipment Purchases  | 35,503                  |
| Liability Insurance  | 1,100                   |
| Property Taxes   | 70,212                  |
| Property Insurance   | 11,400                  |
| Safety & Security  | 38,500                  |
| <b>Total - Operations &amp; Maintenance</b>  | <b><u>1,275,001</u></b> |
| <b>Pupil Transportation Services</b>   |                         |
| Contracted Transportation  | 3,235                   |
| <b>Total - Pupil Transportation Services</b>   | <b><u>3,235</u></b>     |
| <b>Central Services</b>  |                         |
| Information Services   | 74,897                  |
| Staff/Personnel Services   | 213,659                 |
| Data Processing Services   | 147,809                 |
| Other Central Services   | 55,256                  |
| <b>Total - Central Services</b>  | <b><u>491,621</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  | 8,074,300               |
| <b>Revenues and Other Financing Sources Over<br/>(Under) Expenditures and Other Uses</b> | <b>-</b>                |
| Beginning Fund Balance (7/1)   | 31,436                  |
| Ending Fund Balance  | <b><u>31,436</u></b>    |

**School Service Fund**

**REVENUE**

|                                       |                       |
|---------------------------------------|-----------------------|
| Food Sales to Pupils                  | -                     |
| State Revenue                         | 6,430                 |
| Department of Agriculture             | 264,643               |
| Department of Agriculture - Breakfast | 50,864                |
| Department of Agriculture - Fruit/Veg | -                     |
| Commodities                           | 27,790                |
| Other USDA Grants                     | -                     |
| <b>Total Food Service Revenue</b>     | <b><u>349,727</u></b> |

|   |                |
|---|----------------|
| Transfer In from General Fund               | -              |
| <b>Total Revenue and Incoming Transfers</b> | <b>349,727</b> |

**EXPENDITURES**

**Food Services**

|   |                       |
|---|-----------------------|
| Supplies, Materials including Commodities expense | 306,339               |
| Salaries & Wages                                  | 3,255                 |
| <b>Total Food Service Expenditures</b>            | <b><u>309,594</u></b> |

|  |               |
|--|---------------|
| <b>Revenues and Other Financing Sources Over<br/>(Under) Expenditures and Other Uses</b> | <b>40,133</b> |
|--|---------------|

|                                  |                       |
|----------------------------------|-----------------------|
| Beginning Fund Balance (7/1)     | 193,952               |
| Ending Food Service Fund Balance | <b><u>234,085</u></b> |

## Vista Charter Academy

### 2020-21 Initial Budget Comparison to 2020-21 Amended Budget

|   | 2020-21<br>Initial Budget<br>Proposal | 2020-21<br>Amended Budget<br>Proposal | Change    |
|---|---------------------------------------|---------------------------------------|-----------|
| <b>REVENUE</b>                                |                                       |                                       |           |
| State Aid                                     | 5,782,295                             | 5,757,564                             | (24,731)  |
| Other State Sources                           | 762,623                               | 666,938                               | (95,685)  |
| Local Sources                                 | 286,047                               | 250,136                               | (35,911)  |
| Federal Grants                                | 1,557,727                             | 1,724,589                             | 166,862   |
| Private Sources                               | 28,500                                | 24,800                                | (3,700)   |
| Total Revenues and Transfers                  | 8,417,192                             | 8,424,027                             | 6,835     |
| <b>EXPENDITURES - CONTRACTED SERVICE FEE:</b> |                                       |                                       |           |
| Instruction                                   |                                       |                                       |           |
| Basic Instruction                             | 2,442,549                             | 2,775,445                             | 332,896   |
| Added Needs                                   | 1,421,346                             | 1,192,783                             | (228,563) |
| Special Education                             | 299,573                               | 285,122                               | (14,451)  |
| Support Services                              |                                       |                                       |           |
| Pupil Services                                | 199,527                               | 196,829                               | (2,698)   |
| Instructional Staff Support                   | 881,714                               | 823,729                               | (57,985)  |
| Board of Education                            | 93,064                                | 78,914                                | (14,150)  |
| Executive Administration                      | 235,850                               | 210,016                               | (25,834)  |
| Grant Procurement                             | 37,070                                | 37,149                                | 79        |
| School Admin - Office of the Principal        | 332,399                               | 343,892                               | 11,493    |
| Other School Administration                   | 223,876                               | 234,428                               | 10,552    |
| Business & Internal Services                  | 121,910                               | 126,136                               | 4,226     |
| Central Services                              | 494,550                               | 491,621                               | (2,929)   |
| Operations & Maintenance                      | 1,202,344                             | 1,275,001                             | 72,657    |
| Pupil Transportation Services                 | 4,485                                 | 3,235                                 | (1,250)   |
| Food Services                                 | 370,264                               | 309,594                               | (60,670)  |
| Total Expenditures                            | 8,360,521                             | 8,383,894                             | 23,373    |
| EXCESS OF REVENUES OVER EXPENDITURES          | 56,671                                | 40,133                                | (16,538)  |
| Transfer Between Funds                        | -                                     | -                                     | -         |
| FUND BALANCE, BEGINNING OF YEAR               | -                                     | 225,388                               | 225,388   |
| CURRENT FUND BALANCE                          | 56,671                                | 265,521                               | 208,850   |

## Vista Charter Academy

### Three Year Comparison

|   | 2019-20<br>Unaudited | 2019-20<br>Final<br>Budget | 2020-21<br>Amended Budget<br>Proposal |
|---|----------------------|----------------------------|---------------------------------------|
| <b>REVENUE</b>                                |                      |                            |                                       |
| State Aid                                     | 5,657,268            | 5,782,359                  | 5,757,564                             |
| Other State Sources                           | 620,975              | 782,580                    | 666,938                               |
| Local Sources                                 | 341,666              | 302,505                    | 250,136                               |
| Federal Grants                                | 1,253,498            | 1,536,649                  | 1,724,589                             |
| Private Sources                               | 13,601               | 14,153                     | 24,800                                |
| Total Revenues and Transfers                  | 7,887,008            | 8,418,246                  | 8,424,027                             |
| <b>EXPENDITURES - CONTRACTED SERVICE FEE:</b> |                      |                            |                                       |
| Instruction                                   |                      |                            |                                       |
| Basic Instruction                             | 2,541,282            | 2,514,712                  | 2,775,445                             |
| Added Needs                                   | 1,123,277            | 1,503,733                  | 1,192,783                             |
| Special Education                             | 322,295              | 321,377                    | 285,122                               |
| Support Services                              |                      |                            |                                       |
| Pupil Services                                | 198,684              | 199,612                    | 196,829                               |
| Instructional Staff Support                   | 780,997              | 823,852                    | 823,729                               |
| Board of Education                            | 73,352               | 78,895                     | 78,914                                |
| Executive Administration                      | 219,269              | 220,488                    | 210,016                               |
| Grant Procurement                             | 31,824               | 37,156                     | 37,149                                |
| School Admin - Office of the Principal        | 342,599              | 352,162                    | 343,892                               |
| Other School Administration                   | 179,561              | 200,379                    | 234,428                               |
| Business & Internal Services                  | 113,000              | 131,179                    | 126,136                               |
| Central Services                              | 403,084              | 466,357                    | 491,621                               |
| Operations & Maintenance                      | 1,203,091            | 1,211,026                  | 1,275,001                             |
| Pupil Transportation Services                 | 5,090                | 10,505                     | 3,235                                 |
| Food Services                                 | 271,583              | 278,792                    | 309,594                               |
| Total Expenditures                            | 7,808,986            | 8,350,224                  | 8,383,894                             |
| EXCESS OF REVENUES OVER EXPENDITURES          | 78,021               | 68,022                     | 40,133                                |
| Transfer Between Funds                        | -                    | -                          | -                                     |
| FUND BALANCE, BEGINNING OF YEAR               | 147,368              | 147,367                    | 225,388                               |
| CURRENT FUND BALANCE                          | 225,389              | 215,389                    | 265,521                               |