

**Vanguard Charter Academy**  
A Resolution of the Board of Directors  
2023-24 Final Amended Budget

RESOLVED, that this resolution shall be the general appropriations act of the Academy for the  
**Fiscal Year 2023-24**

	General	School Services	Total (Memorandum Only)
<b>REVENUE</b>			
State Aid	7,555,543	-	7,555,543
Other State Sources	647,590	-	647,590
Local Sources	232,170	-	232,170
Federal Grants	1,043,006	-	1,043,006
Private Sources	50,452	-	50,452
Total Revenues and Transfers	9,528,761	-	9,528,761
 <b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	3,195,643	-	3,195,643
Added Needs	914,434	-	914,434
Support Services			
Pupil Services	447,385	-	447,385
Instructional Staff Support	1,066,038	-	1,066,038
General Administration	514,074	-	514,074
School Administration	769,827	-	769,827
Business & Internal Services	296,700	-	296,700
Central Services	883,094	-	883,094
Operations & Maintenance	1,377,579	-	1,377,579
Pupil Transportation Services	8,059	-	8,059
Other Support Services	5,943	-	5,943
Community Services			
Community Activities	49,684	-	49,684
Welfare Activities	300	-	300
Total Expenditures	9,528,761	-	9,528,761
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	423,571	-	423,571
CURRENT FUND BALANCE	423,571	-	423,571

**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 20, 2024  
where a quorum of the board was present.

Signed By: Michelle Simoes  
Dated: June 20, 2024

**Vanguard Charter Academy**  
2023-24 Final Amended Budget Detail

	<b>2023-24 Final Amended</b>	<b>COVID Funding</b>	<b>Excluding COVID</b>
<b>General Fund</b>			
<b>REVENUE</b>			
State Aid	7,555,543	-	7,555,543
Revenue from State Sources	647,590	-	647,590
Revenue from Local Sources	232,170	-	232,170
Restricted-Federal 'Pass thru' Grants - Title I	159,726	-	159,726
Restricted-Federal 'Pass thru' Grants - Title II	36,083	-	36,083
Restricted-Federal 'Pass thru' Grants - Title III	67	-	67
Restricted-Federal 'Pass thru' Grants - Title IV	18,997	-	18,997
IDEA Flowthrough	110,855	-	110,855
ESSER II (84.425D)	155,159	155,159	-
ESSER III (84.425D)	540,082	540,082	-
ESSER ARP IDEA FT - PRC 173	8,886	8,886	-
E-Rate (32.004)	13,151	-	13,151
Revenue from Private Sources	50,452	-	50,452
<b>Total Revenue &amp; Other Transactions</b>	<b>9,528,761</b>	<b>704,127</b>	<b>8,824,634</b>
<b>EXPENDITURES</b>			
<b>Basic Instruction</b>			
Salaries & Wages	2,093,687	320,375	1,773,312
Payroll Taxes	161,059	25,952	135,108
Insurance Benefits	308,354	(775)	309,129
Other Benefits	48,499	7,819	40,680
Employment Expenses	25,543	-	25,543
Contracted Services	115,770	7,000	108,770
Curricular Tools	159,870	9,616	150,253
Student Costs	29,767	-	29,767
General Supplies	30,045	-	30,045
Marketing	364	-	364
Equipment Expense	153,093	85,650	67,442
Dues & Subscriptions	9,239	2,746	6,494
Board Funds	9,195	-	9,195
Other	51,157	50,924	233
<b>Total - Basic Instruction</b>	<b>3,195,643</b>	<b>509,307</b>	<b>2,686,336</b>
<b>Added Needs</b>			
<b>Compensatory Education</b>			
Salaries & Wages	492,218	55,656	436,563
Payroll Taxes	38,860	6,625	32,235
Insurance Benefits	61,757	5,567	56,190
Other Benefits	10,034	1,911	8,122
Employment Expenses	150	-	150
Curricular Tools	83,655	24,827	58,829
Student Costs	528	-	528
Other	8,155	6,657	1,498
<b>Subtotal - Compensatory Education</b>	<b>695,358</b>	<b>101,243</b>	<b>594,115</b>
<b>Special Education</b>			
Salaries & Wages	152,017	6,023	145,995
Payroll Taxes	10,802	1,280	9,522
Insurance Benefits	45,079	3,141	41,938
Other Benefits	3,326	359	2,968
Employment Expenses	36	-	36
Curricular Tools	992	-	992
Other	6,824	132	6,692
<b>Subtotal - Special Education</b>	<b>219,076</b>	<b>10,934</b>	<b>208,143</b>
<b>Total - Added Needs</b>	<b>914,434</b>	<b>112,176</b>	<b>802,258</b>

	2023-24 Final Amended	COVID Funding	Excluding COVID
<b>Pupil Services</b>			
Guidance Services	14,862	-	14,862
Health Services	26,066	-	26,066
Psychological Services	35,396	-	35,396
Speech Pathology	122,533	-	122,533
Social Work Services	220,320	69,965	150,355
Other (including recess aides)	28,207	-	28,207
<b>Total - Pupil Services</b>	<b>447,385</b>	<b>69,965</b>	<b>377,420</b>
<b>Instructional Staff Support</b>			
Salaries & Wages	361,830	11,707	350,122
Payroll Taxes	27,802	1,296	26,506
Insurance Benefits	53,676	(1,708)	55,384
Other Benefits	10,941	253	10,688
Employment Expenses	63,196	-	63,196
Contracted Services	128,320	-	128,320
Curricular Tools	8,149	-	8,149
General Supplies	120	-	120
Improvement of Instruction	394,203	-	394,203
Communication	11,201	-	11,201
Other	6,600	1,131	5,469
<b>Total - Instructional Staff Support</b>	<b>1,066,038</b>	<b>12,679</b>	<b>1,053,359</b>
<b>General Administration</b>			
<b>Board of Education</b>			
Board of Education Administration	125,985	-	125,985
Employment Expenses	1,159	-	1,159
Professional Services - Audit & Other	16,650	-	16,650
Professional services - Legal	7,250	-	7,250
General Supplies	40	-	40
Insurance	8,795	-	8,795
<b>Subtotal - Board of Education</b>	<b>159,879</b>	<b>-</b>	<b>159,879</b>
<b>Executive Administration</b>			
Executive Administration	126,842	-	126,842
Oversight Fee	227,354	-	227,354
<b>Subtotal - Executive Administration</b>	<b>354,195</b>	<b>-</b>	<b>354,195</b>
<b>Grant Procurement</b>			
Grant Procurement	-	-	-
<b>Subtotal - Grant Procurement</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total - General Administration</b>	<b>514,074</b>	<b>-</b>	<b>514,074</b>
<b>School Administration</b>			
<b>Office of the Principal</b>			
Salaries & Wages	223,974	-	223,974
Payroll Taxes	17,196	-	17,196
Insurance Benefits	27,985	-	27,985
Other Benefits	7,207	-	7,207
Employment Expenses	21,471	-	21,471
Contracted Services	1,804	-	1,804
Student Costs	224	-	224
General Supplies	6,802	-	6,802
Insurance	1,110	-	1,110
Marketing	825	-	825
Equipment Expense	1,577	-	1,577
Communication	4,343	-	4,343
Dues & Subscriptions	10,909	-	10,909
<b>Subtotal - Office of the Principal</b>	<b>325,425</b>	<b>-</b>	<b>325,425</b>

	2023-24 Final Amended	COVID Funding	Excluding COVID
<b>Other School Administration</b>			
Admissions & Other Administrative Support	405,891	-	405,891
Salaries & Wages	15,213	-	15,213
Payroll Taxes	1,080	-	1,080
Insurance Benefits	7,525	-	7,525
Other Benefits	409	-	409
General Supplies	401	-	401
Marketing	13,851	-	13,851
Dues & Subscriptions	32	-	32
<b>Subtotal - Other School Administration</b>	<b>444,401</b>	<b>-</b>	<b>444,401</b>
<b>Total - School Administration</b>	<b>769,827</b>	<b>-</b>	<b>769,827</b>
<b>Business &amp; Internal Services</b>			
Fiscal Services	290,616	-	290,616
Internal Distribution Services	6,085	-	6,085
<b>Total - Business &amp; Internal Services</b>	<b>296,700</b>	<b>-</b>	<b>296,700</b>
<b>Central Services</b>			
Planning, Research, and Development	22,702	-	22,702
Information Services	91,986	-	91,986
Staff/Personnel Services	552,794	-	552,794
Data Processing Services	122,054	-	122,054
Other Central Services	93,558	-	93,558
<b>Total - Central Services</b>	<b>883,094</b>	<b>-</b>	<b>883,094</b>
<b>Operations &amp; Maintenance</b>			
Internal Building Services	58,283	-	58,283
Safety & Security	4,613	-	4,613
Insurance	20,460	-	20,460
Equipment Expense	47,556	-	47,556
Lease of Building	802,560	-	802,560
Janitorial Services	154,928	-	154,928
Building Repairs & Maintenance	112,729	-	112,729
Communication	3,777	-	3,777
Utilities	75,230	-	75,230
Taxes	97,442	-	97,442
<b>Total - Operations &amp; Maintenance</b>	<b>1,377,579</b>	<b>-</b>	<b>1,377,579</b>
<b>Pupil Transportation Services</b>			
Student Costs	7,997	-	7,997
Other	62	-	62
<b>Total - Pupil Transportation Services</b>	<b>8,059</b>	<b>-</b>	<b>8,059</b>
<b>Other Support Services</b>			
<b>Pupil Activities</b>			
Employment Expenses	60	-	60
Contracted Services	2,255	-	2,255
Student Costs	3,628	-	3,628
<b>Total - Pupil Activities</b>	<b>5,943</b>	<b>-</b>	<b>5,943</b>
<b>Community Services</b>			
<b>Community Activities</b>			
Salaries & Wages	44,044	-	44,044
Payroll Taxes	3,813	-	3,813
Insurance Benefits	771	-	771
Other Benefits	438	-	438
Contracted Services	600	-	600
Other	18	-	18
<b>Total - Community Activities</b>	<b>49,684</b>	<b>-</b>	<b>49,684</b>

	2023-24 Final Amended	COVID Funding	Excluding COVID
<b>Welfare Activities</b>			
Student Costs	300	-	300
<b>Total - Welfare Activities</b>	<b>300</b>	<b>-</b>	<b>300</b>
Outgoing Transfer to School Service Fund	-	-	-
Total Expenditures & Other Transactions	9,528,761	704,127	8,824,634
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beginning Fund Balance (7/1)	423,571	-	423,571
Ending Fund Balance	<u>423,571</u>	<u>-</u>	<u>423,571</u>
<b>School Service Fund</b>			
<b>REVENUE</b>			
<b>Total Food Service Revenue</b>	<u>-</u>	<u>-</u>	<u>-</u>
Transfer In from General Fund	-	-	-
<b>Total Revenue and Incoming Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>			
<b>Operations &amp; Maintenance</b>			
<b>Total Operations &amp; Maintenance</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Food Services</b>			
<b>Total Food Service Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures & Other Transactions	-	-	-
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beginning Fund Balance (7/1)	-	-	-
Ending Food Service Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>