Vista Charter Academy

A Resolution of the Board of Directors 2024-25 Final Amended Budget

RESOLVED, that this resolution shall be the general appropriations act of the Academy for the **Fiscal Year 2024-25**

	General	School Services	Total (Memorandum Only)
REVENUE			,
State Aid	6,428,280	-	6,428,280
Other State Sources	1,141,449	-	1,141,449
Local Sources	317,072	-	317,072
Federal Grants	1,513,174	-	1,513,174
Private Sources	24,885	-	24,885
Total Revenues and Transfers	9,424,861	-	9,424,861
EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	2,804,905	-	2,804,905
Added Needs	1,783,296	-	1,783,296
Support Services	224.422		204.400
Pupil Services	621,190	-	621,190
Instructional Staff Support General Administration	1,019,035	-	1,019,035
School Administration	384,439 762,643	-	384,439 762,643
Business & Internal Services	762,643 171,156	-	171,156
Central Services	478,182	_	478,182
Operations & Maintenance	1,294,568	_	1,294,568
Pupil Transportation Services	8.034	_	8,034
Other Support Services	24,403	-	24,403
Community Services			
Community Activities	112,137	-	112,137
Total Expenditures	9,463,987	-	9,463,987
EXCESS OF REVENUES OVER EXPENDITURES	(39,127)	-	(39,127)
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	528,296	-	528,296
CURRENT FUND BALANCE	489,169	-	489,169

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 11, 2025 where a quorum of the board was present.

Vista Charter Academy 2024-25 Final Amended Budget Detail

	2024-25 Final Amended	COVID Funding	Excluding COVID
General Fund			
REVENUE			
State Aid	6,428,280	_	6,428,280
Revenue from State Sources	1,141,449	-	1,141,449
Revenue from Local Sources	317,072	-	317,072
Restricted-Federal 'Pass thru' Grants - Title I	353,624	-	353,624
Restricted-Federal 'Pass thru' Grants - Title II	37,987	=	37,987
Restricted-Federal 'Pass thru' Grants - Title III	477,126	-	477,126
Restricted-Federal 'Pass thru' Grants - Title IV	12,602	=	12,602
IDEA Flowthrough	169,289	=	169,289
ESSER III (84.425D)	451,301	451,301	-
E-Rate (32.004)	11,246	-	11,246
Revenue from Private Sources	24,885	-	24,885
Total Revenue & Other Transactions	9,424,861	451,301	8,973,560
EXPENDITURES			
Basic Instruction			
Salaries & Wages	1,925,479	307,720	1,617,759
Payroll Taxes	153,166	23,650	129,516
Insurance Benefits	295,036	-	295,036
Other Benefits	37,095	6,532	30,564
Employment Expenses	57,770	-	57,770
Contracted Services	99,276	=	99,276
Curricular Tools	84,546	727	83,820
Student Costs	21,078	-	21,078
General Supplies	23,846	-	23,846
Equipment Expense	77,055	6,087	70,969
Dues & Subscriptions	11,248	-	11,248
Other Total - Basic Instruction	19,310	19,283	27
lotal - Basic Instruction	2,804,905	363,997	2,440,908
Added Needs			
Compensatory Education			
Salaries & Wages	1,037,740	50,002	987,739
Payroll Taxes	81,068	3,977	77,091
Insurance Benefits	163,860	(3,929)	167,789
Other Benefits	32,742	1,712	31,030
Employment Expenses	748	-	748
Curricular Tools	187,030	23,632	163,398
Student Costs	1,344	203	1,141
General Supplies	3	- 0.00	3
Equipment Expense	7,176	2,002	5,174
Dues & Subscriptions Other	902 4,314	- 5,420	902 (1,107)
Subtotal - Compensatory Education	1,516,928	83,019	1,433,908
			
Special Education	100.455		400 455
Salaries & Wages	199,455	-	199,455
Payroll Taxes	25,045	=	25,045
Insurance Benefits	19,567	-	19,567
Other Benefits Employment Expenses	8,834 1,249	-	8,834 1,249
Curricular Tools	3,754	-	3,754
Student Costs	3,754 12	-	3,754 12
Other	8,453	- -	8,453
Subtotal - Special Education	266,369	-	266,369
Total Add Alvada	4 200 000		
Total - Added Needs	1,783,296	83,019	1,700,277

Pupil Services		2024-25 Final Amended	COVID Funding	Excluding COVID
Psychological Sarvices 40,460 - 40,460 Speech Pathology - 121,209 Social Work Services 334,595 (1.457) 336,052 Other (Including recess sides) 48,342 - 6, 48,305 Other (Including recess sides) 48,342 - 6, 48,305 Other (Including recess sides) 821,190 11,457 522,647	•			
Speech Pathology 121/209 - 121/209 Social Work Parvices 334,595 1.46,7 336,052 Other (including rocess aidee) 48,342 - 48,342 Total - Pupil Services 62,196 1.47 62,247 Instructional Staff Support 341,522 4.45 330 32,223 Insurance Berefild 70,042 1.25 300 32,223 Insurance Berefild 70,042 1.26 300 32,223 Insurance Berefild 70,042 1.20			-	,
Social Work Services			-	
Other Including recess aides) 48,342 . 48,342 Total - Pupil Services 621,190 (1,47) 622,471 Instructional Staff Support Salaries & Wages 441,524 4,455 4,470,60 Payroll Taxes 32,554 330 32,223 Insurance Benefits 79,040 (1,284) 80,324 Other Benefits 111,598 1,215 14,758 Employment Expenses 111,598 7 127,808 Contracted Services 180,400 1 1,600 Curroular Tools 180,400 1 1,600 Student Costs 665 66 666		,	(4.457)	,
Instructional Staff Support			, ,	
Salaries & Wages	,			
Salaries à Wages 441,524 4,455 437,089 Payroll Taxes 32,524 330 32,223 Insurance Benefits 79,040 (1,284) 80,322 Commental Comments 141,548 2.5 14,540 Employment Expenses 111,598 - 111,788 Contracted Services 129,555 1,749 127,806 Contracted Services 165,040 - 16,750 Student Costs 668 689 - 665 General Supplies 689 - 16,755 Communication 16,750 - 16,750 Other 3,310 480 2,80 Communication 55,073 5,944 1,013,091 Total Instructional Staff Support 55,073 - 15,073 Total Contraction Administration 55,073 - 5,073 Employment Expenses 11,210 - 1,121 Professional services - Logal 3,478 - 3,478	i otai - Pupii Services	621,190	(1,457)	622,647
Payroll Taxos	Instructional Staff Support			
Insurance Benefits 79,040 (1,284) 80,324 Chore Benefits 14,745 215 14,540 Employment Expenses 111,598 - 111,598 Contracted Services 129,555 1,749 127,806 Currocular Tools 15,040 - 16,666 General Supplies 689 - 686 Improvement of Instruction 173,556 - 173,556 Communication 16,750 - 16,730 Other 3,310 480 2,830 Total - Instructional Staff Support 1,019,035 5,944 1,013,091 Board of Education Administration 55,073 - 55,073 Employment Expenses 11,210 - 11,210 Professional Services - Legal 3,478 - 3,478 Insurance 8,100 - 8,100 Other 7,7 - - Subcial - Executive Administration 50,085 - 6,365 Executive Administration <td>Salaries & Wages</td> <td>441,524</td> <td>4,455</td> <td>437,069</td>	Salaries & Wages	441,524	4,455	437,069
Diver Benefits	Payroll Taxes	32,554	330	32,223
Miniphyment Expenses 111,598 111,598 111,598 111,598 111,598 111,598 111,598 115,040 173,556 173,556 173,556 173,556 173,556 173,556 173,556 173,556 173,556 173,556 173,556 173,556 18,050	Insurance Benefits	79,040	(1,284)	80,324
Contracted Services 129,555 1,749 127,806 Courricular Tools 15,040 - 15,040 Student Costs 685 - 685 - 685 General Supplies 689 - 889 more researched of the second	Other Benefits	14,754	215	14,540
Curricular Tools 15,040 - 15,040 Student Coets 665 - 685 General Supplies 689 - 689 Improvement of Instruction 16,750 - 16,750 Other 3,310 480 2,830 Total - Instructional Staff Support 1,019,035 5,944 1,013,031 Total - Instructional Staff Support 1,019,035 5,944 1,013,031 Total - Instructional Staff Support 55,073 5,944 1,013,035 Total - Instructional Staff Support 55,073 5 5,973 5,973 5,973 5,973 1,274 1,274 1,274	Employment Expenses	111,598	-	111,598
Student Coests	Contracted Services	129,555	1,749	127,806
General Supplies 689 . 889 Improvement of Instruction 173,556 . 173,556 Communication 16,750 . 16,750 Other 3,310 480 2,830 Total - Instructional Staff Support . 1,019,035 5,944 1,013,031 General Administration Board of Education Board of Education Administration 55,073 . 55,073 Employment Expenses 11,210 . 11,210 Professional Services - Audit & Other 15,225 1,560 13,675 Professional services - Legal 3,478 . 3,478 Insurance 8,720 . 8,720 Equipment Expense 10,10 . 10,02 Other 77 77 77 Subtotal - Board of Education 10,1891 1,637 100,24 Executive Administration 282,548 2 282,548 Subtotal - Executive Administration 384,399 1,637 382,854<	Curricular Tools	15,040	-	15,040
173,556			-	
Communication			-	
Name	·		=	
			=	
Sear Administration				
Board of Education Board of Education Administration 55,073 - 55,073 Employment Expenses 11,210 - 11,210 1,3675 13,675 13,675 15,235 1,560 13,675 15,235 1,560 13,675 15,235 1,560 13,675 15,235 1,560 13,675 15,235 1,560 13,675 15,235 1,560 13,675 15,235 1,560 13,675 15,235 1,560 13,675 15,235 1,560 13,675 15,235 1,560 13,675 15,235 1,560 13,675 15,235 1,560 13,675 15,235 1,560 13,675 15,235 1,560 13,675 15,235 15,2	Total - Instructional Staff Support	1,019,035	5,944	1,013,091
Board of Education Administration 55,073 - 55,073 Employment Expenses 11,210 - 11,210 Professional Services - Audit & Other 15,235 1,560 13,675 Professional Services - Legal 3,478 - 3,478 Insurance 8,700 - 8,702 Equipment Expense 8,100 - 8,100 Other 77 77 - Subtotal - Board of Education 33,065 - 63,065 Executive Administration 33,065 - 63,065 Oversight Fee 219,483 - 282,548 Subtotal - Executive Administration 36,065 - - 63,065 Oversight Fee 219,483 - 282,548 - 282,548 Grant Procurement - - - - - - Subtotal - Grant Procurement - - - - - - - - - - - -	General Administration			
Professional Services - Audit & Other 15,235 1,560 13,675 1,560 13,675 1,560 13,675 1,560 13,675 1,560 13,675 1,560 13,675 1,560 13,675 1,560 13,675 1,560 13,675 1,560 13,675 1,560 13,675 1,560 13,675 1,560 13,675 1,560 13,675 1,560	Board of Education			
Professional services - Audit & Other 15,235 1,560 13,675 1,	Board of Education Administration	55,073	-	55,073
Professional services - Legal	Employment Expenses	11,210	=	11,210
Insurance	Professional Services - Audit & Other	15,235	1,560	13,675
Equipment Expense Other 8,100 or 77 77 77 6 6 30.65 6 63.065 6 63.065 6 63.065 9 219.483 3 219.483 3 219.483 3 219.483 3 219.483 3 219.483 3 228.2548 3 228.2548 3 228.2548 3 228.2548 3 3 328.2658 3 3 3 328.2658 3 3 328.2658 3 3 328.2658 3 3 3 328.2658 3 3 3 3 3	Professional services - Legal	3,478	-	3,478
Other Subtotal - Board of Education 77 77 Subtotal - Board of Education 101,891 1,637 100,254 Executive Administration 63,065 - 63,065 Oversight Fee 219,483 - 282,548 Subtotal - Executive Administration 282,548 - 282,548 Grant Procurement - - - - Subtotal - Grant Procurement - - - - Subtotal - Grant Procurement - - - - Total - General Administration 384,439 1,637 382,802 School Administration Office of the Principal Salaries & Wages 226,091 (2,400) 228,491 Payroll Taxes 16,416 (184) 16,600 Insurance Benefits 1,801 - 1,801 Insurance Benefits 1,801 - 1,801 Employment Expenses 6,662 - 6,662 Contracted Services 1,845 - 1	Insurance	8,720	-	8,720
Subtotal - Board of Education 101,891 1,637 100,254	Equipment Expense	8,100	-	8,100
Executive Administration Executive Administration 63,065 - 63,065 Oversignt Fee 219,483 - 219,483 - 282,548 Subtotal - Executive Administration 282,548 - 282,548				400.254
Executive Administration 63,065 - 63,065 Oversight Fee 219,483 - 219,483 Subtotal - Executive Administration 282,548 - 282,548 Grant Procurement - - 282,548 Grant Procurement -	Subtotal - Board of Education	101,091	1,037	100,254
Oversight Fee Subtotal - Executive Administration 219,483 - 219,483 Grant Procurement Grant Procurement - - - Subtotal - Grant Procurement - - - Total - General Administration 384,439 1,637 382,802 School Administration Office of the Principal Salaries & Wages 226,091 (2,400) 228,491 Payroll Taxes 16,416 (184) 16,600 Insurance Benefits 21,441 - 21,441 Other Benefits 1,801 - 1,801 Employment Expenses 6,662 - 6,662 Contracted Services 35 - 35 Student Costs 35 - 35 General Supplies 12,441 - 12,441 Insurance 980 - 980 Equipment Expense 400 - 400 Communication 3,742 - 3,742 - 3,742 Obst	Executive Administration			
Subtotal - Executive Administration 282,548 - 282,548 Grant Procurement - - - Subtotal - Grant Procurement - - - Total - General Administration 384,439 1,637 382,802 School Administration Office of the Principal Salaries & Wages 226,091 (2,400) 228,491 Payroll Taxes 16,416 (184) 16,600 Insurance Benefits 21,441 - 21,441 Other Benefits 1,801 - 1,801 Employment Expenses 6,662 - 6,662 Contracted Services 1,845 - 1,845 Student Costs 35 - 35 General Supplies 12,441 - 12,441 Insurance 980 - 980 Equipment Expense 400 - 400 Communication 3,742 - 3,742 Communication 8,349 - <td< td=""><td>Executive Administration</td><td>63,065</td><td>-</td><td></td></td<>	Executive Administration	63,065	-	
Grant Procurement Grant Procurement - </td <td>Oversight Fee</td> <td>219,483</td> <td>-</td> <td>219,483</td>	Oversight Fee	219,483	-	219,483
Grant Procurement -	Subtotal - Executive Administration	282,548	-	282,548
Grant Procurement -	Grant Procurement			
Subtotal - Grant Procurement -		-	_	_
School Administration Office of the Principal Salaries & Wages 226,091 (2,400) 228,491 Payroll Taxes 16,416 (184) 16,600 Insurance Benefits 21,441 - 21,441 Other Benefits 1,801 - 1,801 Employment Expenses 6,662 - 6,662 Contracted Services 1,845 - 1,845 Student Costs 35 - 35 General Supplies 12,441 - 12,441 Insurance 980 - 980 Equipment Expense 400 - 400 Communication 3,742 - 3,742 Dues & Subscriptions 8,349 - 8,349	Subtotal - Grant Procurement	-	-	-
Office of the Principal Salaries & Wages 226,091 (2,400) 228,491 Payroll Taxes 16,416 (184) 16,600 Insurance Benefits 21,441 - 21,441 Other Benefits 1,801 - 1,801 Employment Expenses 6,662 - 6,662 Contracted Services 1,845 - 1,845 Student Costs 35 - 35 General Supplies 12,441 - 12,441 Insurance 980 - 980 Equipment Expense 400 - 400 Communication 3,742 - 3,742 Dues & Subscriptions 8,349 - 8,349	Total - General Administration	384,439	1,637	382,802
Salaries & Wages 226,091 (2,400) 228,491 Payroll Taxes 16,416 (184) 16,600 Insurance Benefits 21,441 - 21,441 Other Benefits 1,801 - 1,801 Employment Expenses 6,662 - 6,662 Contracted Services 1,845 - 1,845 Student Costs 35 - 35 General Supplies 12,441 - 12,441 Insurance 980 - 980 Equipment Expense 400 - 400 Communication 3,742 - 3,742 Dues & Subscriptions 8,349 - 8,349	School Administration			
Salaries & Wages 226,091 (2,400) 228,491 Payroll Taxes 16,416 (184) 16,600 Insurance Benefits 21,441 - 21,441 Other Benefits 1,801 - 1,801 Employment Expenses 6,662 - 6,662 Contracted Services 1,845 - 1,845 Student Costs 35 - 35 General Supplies 12,441 - 12,441 Insurance 980 - 980 Equipment Expense 400 - 400 Communication 3,742 - 3,742 Dues & Subscriptions 8,349 - 8,349	Office of the Principal			
Payroll Taxes 16,416 (184) 16,600 Insurance Benefits 21,441 - 21,441 Other Benefits 1,801 - 1,801 Employment Expenses 6,662 - 6,662 Contracted Services 1,845 - 1,845 Student Costs 35 - 35 General Supplies 12,441 - 12,441 Insurance 980 - 980 Equipment Expense 400 - 400 Communication 3,742 - 3,742 Dues & Subscriptions 8,349 - 8,349		226,091	(2,400)	228,491
Other Benefits 1,801 - 1,801 Employment Expenses 6,662 - 6,662 Contracted Services 1,845 - 1,845 Student Costs 35 - 35 General Supplies 12,441 - 12,441 Insurance 980 - 980 Equipment Expense 400 - 400 Communication 3,742 - 3,742 Dues & Subscriptions 8,349 - 8,349	Payroll Taxes	16,416	(184)	16,600
Employment Expenses 6,662 - 6,662 Contracted Services 1,845 - 1,845 Student Costs 35 - 35 General Supplies 12,441 - 12,441 Insurance 980 - 980 Equipment Expense 400 - 400 Communication 3,742 - 3,742 Dues & Subscriptions 8,349 - 8,349	Insurance Benefits	21,441	-	21,441
Contracted Services 1,845 - 1,845 Student Costs 35 - 35 General Supplies 12,441 - 12,441 Insurance 980 - 980 Equipment Expense 400 - 400 Communication 3,742 - 3,742 Dues & Subscriptions 8,349 - 8,349	Other Benefits	1,801	-	1,801
Student Costs 35 - 35 General Supplies 12,441 - 12,441 Insurance 980 - 980 Equipment Expense 400 - 400 Communication 3,742 - 3,742 Dues & Subscriptions 8,349 - 8,349	Employment Expenses	6,662	-	6,662
General Supplies 12,441 - 12,441 Insurance 980 - 980 Equipment Expense 400 - 400 Communication 3,742 - 3,742 Dues & Subscriptions 8,349 - 8,349	Contracted Services	1,845	-	1,845
Insurance 980 - 980 Equipment Expense 400 - 400 Communication 3,742 - 3,742 Dues & Subscriptions 8,349 - 8,349	Student Costs	35	-	35
Equipment Expense 400 - 400 Communication 3,742 - 3,742 Dues & Subscriptions 8,349 - 8,349	General Supplies	12,441	-	12,441
Communication 3,742 - 3,742 Dues & Subscriptions 8,349 - 8,349	Insurance	980	-	980
Dues & Subscriptions 8,349 - 8,349			-	400
			-	
Subtotal - Office of the Principal 300,203 (2,584) 302,786			-	
	Subtotal - Office of the Principal	300,203	(2,584)	302,786

	2024-25 Final Amended	COVID Funding	Excluding COVID
Other School Administration			
Admissions & Other Administrative Support	219,039	-	219,039
Salaries & Wages	26,438	=	26,438
Payroll Taxes	2,079	-	2,079
Insurance Benefits Other Benefits	3,871 765	-	3,871 765
		-	
Employment Expenses General Supplies	1,589 264	-	1,589 264
Marketing	208,220	=	208,220
Dues & Subscriptions	176	-	176
Subtotal - Other School Administration	462,440	-	462,440
Total - School Administration	762,643	(2,584)	765,226
Business & Internal Services	407.457		407.457
Fiscal Services	167,457	-	167,457
Internal Distribution Services Total - Business & Internal Services	3,699 171,156	-	3,699 171,156
i otai - business & internai Services	171,156	<u> </u>	171,136
Central Services			
Planning, Research, and Development	6,299	-	6,299
Information Services	91,897	-	91,897
Staff/Personnel Services	285,726	-	285,726
Data Processing Services	50,261	-	50,261
Other Central Services	43,999	-	43,999
Total - Central Services	478,182	-	478,182
Operations & Maintenance			
Internal Building Services	28,454	=	28,454
Safety & Security	8,654	=	8,654
Student Costs	(203)	(203)	-
Insurance	21,760	-	21,760
Equipment Expense	17,276	-	17,276
Lease of Building	736,640	-	736,640
Janitorial Services	187,018	-	187,018
Building Repairs & Maintenance	126,334	=	126,334
Utilities	89,370	=	89,370
Taxes	79,300	- (24)	79,300
Other Total - Operations & Maintenance	(34) 1,294,568	(34) (237)	1,294,805
Pupil Transportation Services	0.005		0.005
Student Costs	8,035	-	8,035
Other Total - Pupil Transportation Services	(2) 8,034	-	(2) 8,034
Other Support Services			
Pupil Activities			
Salaries & Wages	9,940	-	9,940
Contracted Services	12,461	_	12,461
Student Costs	1,733	_	1,733
Dues & Subscriptions	270	_	270
Total - Pupil Activities	24,403	-	24,403
Community Services			
Community Activities			
Salaries & Wages	88,551	433	88,118
Payroll Taxes	5,959	33	5,926
Insurance Benefits	10,288	1	10,287
Other Benefits	1,561	6	1,555
Employment Expenses	323	-	323
Student Costs	6,135	461	5,674
General Supplies	(723)	-	(723)
Other	42	47	(5)
Total - Community Activities	112,137	981	111,156
Welfare Activities			
Total - Welfare Activities	<u> </u>	-	

	2024-25 Final Amended	COVID Funding	Excluding COVID
Outgoing Transfer to School Service Fund	-	-	-
Total Expenditures & Other Transactions	9,463,987	451,301	9,012,686
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(39,127)	-	(39,127)
Beginning Fund Balance (7/1)	528,296	-	528,296
Ending Fund Balance	489,169	-	489,169
School Service Fund			
REVENUE Total Food Service Revenue		-	-
Transfer In from General Fund	-	-	-
Total Revenue and Incoming Transfers	-	-	-
EXPENDITURES Operations & Maintenance Total Operations & Maintenance		<u>-</u>	
Food Services Total Food Service Expenditures	0	-	0
Total Expenditures & Other Transactions	0	-	0
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	-
Beginning Fund Balance (7/1)	-	-	-
Ending Food Service Fund Balance	<u> </u>	<u>-</u>	-