

Vista Meadows Academy

Budget Summary - FINAL 2021-2022

	20-21 ACTUAL	21-22 REVISED	21-22 FINAL
Total Revenue	\$ 1,158,113	\$ 1,309,729	\$ 1,380,343
Total Expenses	(1,157,682)	(1,358,845)	(1,373,840)
Surplus/(Deficit)	430	(49,120)	6,500
Enrollment	86.18	86.40	85.20
Foundation Allowance	\$ 8,111	\$ 8,700	\$ 8,700
Projected Fund Balance	327,163	278,047	333,666
<i>Fund Balance as % State Aid</i>	38%	32%	38%

Budget Updates:

21-22 Excess Revenue/(Expenditures) - REVISED	\$ (49,120)
<u>Revenue CHANGES: Increase/(Decrease)</u>	
- State - Special Education increase	\$ 14,747
- Federal - increase in ESSER III funds used in 21-22	43,540
- Other - 19-20 adjustment to Special Education from Wayne RESA	12,327
Revenue Change:	\$ 70,610
<u>Expenditure CHANGES: Increase/(Decrease)</u>	
- Instructional Staffing - raises, bonuses funded by ESSER	\$ 40,626
- Summer school and Tutoring - funded by Section 23	10,971
- Decrease in Software, Teaching Supplies and Uniforms	(9,405)
- Discontinuation of Dual Enrollment	(4,000)
- Grant funds realigned to Purchased Services, saving general fund dollars	(23,986)
- All other changes	785
Expense Change:	14,990
21-22 Excess Revenue/(Expenditures) - FINAL	\$ 6,500

Additional points for the Board's consideration:

- The final blended student count is 85.89, and the General Education count is 85.2.
- Summer School is moved from function 119 to Compensatory Education, function 125, using Section 23(b) funds.
- To comply with the new GASB 87 ruling, the lease payments have been moved from Operations & Maintenance to Other Transactions and Transfers, Capital Leases.
- The Academy is using all \$175,000 in ESSER II funding and \$76,650 in ESSER III funds in 2021-22. The remainder of ESSER III funds will be used over the next two years.
- All the ESSER 23(b) and (c) funds will be used in 2021-22.

ESSER funds detail

ESSER II	ESSER III	ESSER Sec 23
\$175,302	\$76,650	\$41,850
Stipends, Salaries	Salaries	Summer School
Teaching Supplies	Chromebooks	Tutoring
Teaching Equipment		
Professional Development		

**Vista Meadows Academy
20651 West Warren Avenue
Dearborn Heights, MI 48127**

A Resolution of the Vista Meadows Academy Board of Directors

RESOLVED, that this resolution shall be the general appropriations act of Vista Meadows Academy GENERAL FUND for the fiscal year 2022.

BE IT FURTHER RESOLVED that the revenues estimated to be available for appropriations in the general fund are as follows:

Revenue	
Local	\$ 1,000
State	872,265
Federal	494,751
From ISD	12,327
Total Revenue	\$ 1,380,343

BE IT FURTHER RESOLVED, that \$1,373,840 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Instruction:	
Basic Programs	\$ 406,678
Added Needs	263,007
Support Services:	
Pupil Services	172,814
Improvement of Instruction	30,426
General Administration	137,371
School Administration	163,048
Business	-
Operations/Maintenance	46,800
Support Services Technology	40,600
Security	37,596
Transportation	500
Food Service Program	-
Community Services	-
Outgoing Transfers and Other Transactions	75,000
Total Appropriated	1,373,840
Excess Revenues Over (Under) Expenditures	6,503
Fund Balance, July 1	327,163
Ending Fund Balance	\$ 333,666

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Vista Meadows Academy Board of Directors at a properly noticed open meeting held on the ____ day of _____, 2022 at which a quorum was present.

Leslie Burnett
By: Leslie Burnett (Jun 16, 2022 15:47 EDT)
Secretary of the Board

**Vista Meadows Academy
2021-22 Final Budget**



		2020-2021 ACTUAL	2021-2022 REVISED	2021-2022 FINAL
Function/ Object	Foundation Allowance	\$ 8,111	\$ 8,700	\$ 8,700
	Student Count	86	86	86
	General Education	96.70	86.40	85.20
Revenue				
Revenue from Local Sources				
199-0000- Miscellaneous		\$ 948	\$ 1,000	\$ 1,000
Revenue from State Sources				
311-0000- State Aid Foundation		790,827	748,357	741,185
312-0001- Special Education		12,268	25,815	47,837
312-0000- At Risk		63,912	80,960	80,938
312-0010- Headlee Obligation		2,581	2,386	2,305
Revenue from Federal Sources				
414-0120- IDEA		69,663	72,225	72,225
414-0250 ESSER/CARES Act		71,453	239,358	251,952
414-0250 ESSER Section 23		-	8,000	41,850
414-0250 District COVID Costs/ECF		1,259	14,200	15,700
414-0140- Title I A		86,271	80,598	80,598
414-0210- Title II A		5,000	16,145	12,426
414-0000 Title IV		6,388	20,685	20,000
Incoming Transfers and Other Transactions				
513-0000 Payments from ISD		-	-	12,327
513-0000 Millage		-	-	-
Total Revenue		\$ 1,158,113	\$ 1,309,729	\$ 1,380,343
Expenditures				
<u>Instructional Expenditures</u>				
113-3110- Purchased Serv - Salaries		209,545	198,306	140,456
113-3110 Purchased Serv - Coronavirus Relief Funds		29,447	-	-
113-3110 Purchased Serv - ESSER/CARES Act Funds		61,590	98,865	178,152
113-3110- Staff Bonuses/Raises		-	-	-
113-3110 Staff Stipends - ESSER		-	31,000	23,000
113-3110- Purchased Serv - Substitutes		-	10,000	6,884
Total Purchased Staffing		300,581	338,171	348,492
113-4220 Copier Lease/Software Licenses		18,611	25,791	19,186
113-5110- Teaching Supplies		6,593	2,500	1,700
113-5110 Teaching Supplies - ESSER		-	3,000	22,650
113-5210 Curriculum		-	-	10,400
113-5910 Uniforms		-	2,000	-
113-6420- Furniture & Equipment < \$5,000		3,614	5,000	-
113-6420- Furniture & Equipment - ESSER		-	19,650	-
113-7410- Dues & Fees		-	250	250

**Vista Meadows Academy
2021-22 Final Budget**



	2020-2021 ACTUAL	2021-2022 REVISED	2021-2022 FINAL
113-7910 Dual Enrollment	-	4,000	-
113-7910 Miscellaneous	4,631	4,000	4,000
Total	343,894	404,362	406,678
Summer School			
119-3110 Purchased Serv - Salaries	-	22,879	-
Total	-	22,879	-
Added Needs - Special Ed			
122-3110 Purchased Serv - Salaries	70,217	46,482	56,704
122-5110 Teaching Supplies	83	300	300
Total	70,300	46,782	57,004
IDEA			
122-3110 Purchased Serv - Salaries	34,750	10,423	10,423
Total	34,750	10,423	10,423
Compensatory Education - At Risk			
125-3110 Purchased Serv - Salaries	35,021	54,219	80,938
Total	35,021	54,219	80,938
Compensatory Education			
125-3110 Purchased Serv - Salaries Title IA	39,204	36,503	35,792
125-5110 Homeless Allocation - Title IA	-	1,000	-
125-3450 Teaching Supplies - Title IA (E2020)	16,995	17,000	17,000
125-3110 Purchased Serv - Title IV (E2020)	5,888	5,986	20,000
125-3110 Purchased Serv - ESSER/CARES Act Funds	-	35,356	-
125-3110 Purchased Serv - ESSER Sec 23	-	8,000	41,850
Total	62,087	103,845	114,642
Support Services			
212-3130 Purchased Serv - Guidance	42,915	48,430	51,051
212-3130 Purchased Serv - Guidance Title IA	29,932	25,596	27,306
213-3130 Purchased Serv - Occupational Therapy	3,381	4,500	1,000
214-3130 Purchased Serv - Psychology	7,661	6,000	8,500
215-3130 Purchased Serv - Speech	-	392	12,000
216-3130 Purchased Serv - Social Work	21,720	-	11,155
216-3130 Purchased Serv - Social Work (IDEA)	34,913	61,802	61,802
216-3130 Purchased Serv - Social Work (At Risk)	13,736	10,750	-
Total	154,398	157,470	172,814

**Vista Meadows Academy
2021-22 Final Budget**



	2020-2021 ACTUAL	2021-2022 REVISED	2021-2022 FINAL
Instructional Staff			
221-3150 Purchased Serv - Other - Title II	-	-	6,966
221-3220 Workshops & Conferences	349	2,700	4,500
221-3220 Workshops & Conferences - Title IIA	5,000	16,145	5,460
221-3220 Workshops & Conferences - Title IV	500	14,699	-
221-3220 Workshops & Conferences - ESSER	-	13,500	13,500
Total	5,849	47,044	30,426
General Administration - Board of Education			
231-3170 Legal Fees	9,000	9,000	9,000
231-3180 Audit Fees	8,000	8,000	8,777
231-3510 Advertising	8,547	11,500	9,000
231-7410 Dues & Fees	2,128	2,200	2,300
231-7910 Miscellaneous	35	500	500
Total	27,710	31,200	29,577
General Administration - Executive Administration			
232-3150 University Oversight Fee	26,474	25,726	25,825
232-3150 Purchased Management Services	80,000	81,969	81,969
Total	106,474	107,695	107,794
School Administration			
241-3150 Purchased Serv - Admins & Assistants	135,419	155,060	156,548
241-3220 Workshops & Conferences	-	500	500
241-3430 Mail/Postage	1,177	1,500	1,500
241-5910 Office Supplies	1,860	3,320	3,000
241-7910 Miscellaneous	1,340	500	1,500
Total	146,112	160,880	163,048
Operations & Maintenance			
261-3410 Telephone	5,431	13,258	11,000
261-3910 Insurance	12,535	12,700	12,500
261-4110 Building Maintenance & Repair	1,165	200	6,800
261-4110 Building Maintenance & Repair - ESSER	-	9,287	-
261-4230 Lease	78,433	75,000	-
261-5990 Supplies & Materials	344	-	-
261-5990 Supplies - COVID/ECF	1,259	14,200	15,700
261-7910 Miscellaneous	782	800	800
Total	99,950	125,445	46,800
Transportation			
271-3220 Transportation - Title IA	-	500	500
Total	-	1,500	500

**Vista Meadows Academy
2021-22 Final Budget**



	2020-2021 ACTUAL	2021-2022 REVISED	2021-2022 FINAL
Security			
266-3190 Security - At Risk	15,145	15,991	-
266-3190 Security	26,618	18,363	37,596
Total	41,763	34,354	37,596
Central Services			
282-3190 Purchased Serv - Marketing	-	5,847	7,100
283-3220 Administrative Workshops & Conferences	-	200	-
284-3190 Purchased Services - IT Provider	16,136	14,500	15,500
284-5990 Supplies - GEER/ESSER	11,780	28,700	14,650
284-5990 Supplies	1,459	1,500	3,350
Total	29,376	50,747	40,600
Other Transactions & Transfers			
511-4910 Capital Leases	-		75,000
625-8110 Transfer to Food Service	-	-	-
Total	-	-	75,000
Total Expenditures & Other Transactions	1,157,682	1,358,845	1,373,840
Revenues & Other Financing Sources Over (Under) Expenditures and Other Uses	431	(49,116)	6,503
711-0000 Beginning Fund Balance - Unrestricted	326,732	327,163	327,163
Ending Fund Balance	327,163	278,047	333,666
<i>Fund Balance as % of State Aid</i>	<i>38%</i>	<i>32%</i>	<i>38%</i>

Vista Meadows Academy

Budget Summary - ORIGINAL 2022-23

	20-21 ACTUAL	21-22 FINAL	22-23 ORIGINAL
Total Revenue	\$ 1,158,113	\$ 1,380,343	\$ 1,399,111
Total Expenses	(1,157,682)	(1,373,840)	(1,368,818)
Surplus/(Deficit)	430	6,500	30,290
Enrollment	86.18	85.20	93.66
Foundation Allowance	\$ 8,111	\$ 8,700	\$ 8,950
Projected Fund Balance	327,163	333,666	363,959
<i>Fund Balance as % State Aid</i>	38%	38%	38%

Budget Updates:

21-22 Excess Revenue/(Expenditures) - FINAL	\$ 6,500
<u>Revenue CHANGES: Increase/(Decrease)</u>	
- State - projected enrollment and per pupil allowance increase	\$ 73,722
- Federal - Section 23 and ECF funds 21-22 only, carryovers removed	(71,127)
- Other Transactions - Wayne County millage	16,173
Revenue Change:	\$ 18,770
<u>Expenditure CHANGES: Increase/(Decrease)</u>	
- Instructional Staffing - bonuses funded by ESSER, staffing changes	\$ 16,788
- Summer school and Tutoring	(18,971)
- Decrease in ESSER supplies realigned to Purchased Services	(36,167)
- Decrease in Title expenses to match decrease in revenue	(6,281)
- Decrease in Curriculum	(6,400)
- Lease increase to 15% (in Other Transactions & Transfers, Capital Leases)	50,739
- All other changes	(4,732)
Expense Change:	(5,020)
22-23 Excess Revenue/(Expenditures) - ORIGINAL	\$ 30,290

Additional points for the Board's consideration:

- The enrollment for next year is projected to be 90 students.
- State aid foundation allowance is projected to increase by \$250 per pupil for 2022-23.
- Beginning in 2022-23, charter schools will participate in the Wayne County millage. Vista Meadows will receive approximately \$300 per pupil, for a total of \$28,500.
- The Academy is planning to use ESSER III to support maintaining staff positions until enrollment increases. The Academy is using \$244,656 in ESSER III funds in 2022-23, which leaves \$72,397 for 2023-24.
- Title revenue is the estimated allocations for 2022-23 with no carryovers.
- All the ESSER 23(b) and (c) funds were used in 2021-22.

**Vista Meadows Academy
20651 West Warren Avenue
Dearborn Heights, MI 48127**

A Resolution of the Vista Meadows Academy Board of Directors

RESOLVED, that this resolution shall be the general appropriations act of Vista Meadows Academy GENERAL FUND for the fiscal year 2023.

BE IT FURTHER RESOLVED that the revenues estimated to be available for appropriations in the general fund are as follows:

Revenue	
Local	\$ 1,000
State	945,987
Federal	423,624
From ISD	28,500
Total Revenue	\$ 1,399,111

BE IT FURTHER RESOLVED, that \$1,368,817 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Instruction:	
Basic Programs	\$ 486,830
Added Needs	204,045
Support Services:	
Pupil Services	163,895
Improvement of Instruction	32,345
General Administration	145,874
School Administration	161,194
Business	-
Operations/Maintenance	25,900
Support Services Technology	22,496
Security	-
Transportation	500
Food Service Program	-
Community Services	-
Outgoing Transfers and Other Transactions	125,739
Total Appropriated	1,368,817
Excess Revenues Over (Under) Expenditures	30,294
Fund Balance, July 1	333,666
Ending Fund Balance	\$ 363,960

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Vista Meadows Academy Board of Directors at a properly noticed open meeting held on the ____ day of _____, 2022 at which a quorum was present.

By: Leslie Burnett
Leslie Burnett (Jun 16, 2022 15:47 EDT)
Secretary of the Board

Leslie Burnett

**Vista Meadows Academy
2022-23 Original Budget**



		2020-2021 ACTUAL	2021-2022 FINAL	2022-2023 ORIGINAL
Function/ Object	Foundation Allowance	\$ 8,111	\$ 8,700	\$ 8,950
	Student Count	86	86	95
	General Education	96.70	85.20	93.66
Revenue				
Revenue from Local Sources				
199-0000- Miscellaneous		\$ 948	\$ 1,000	\$ 1,000
Revenue from State Sources				
311-0000- State Aid Foundation		790,827	741,185	838,257
312-0001- Special Education		12,268	47,837	24,465
312-0000- At Risk		63,912	80,938	80,960
312-0010- Headlee Obligation		2,581	2,305	2,305
Revenue from Federal Sources				
414-0120- IDEA		69,663	72,225	72,225
414-0250 ESSER/CARES Act		71,453	251,952	244,656
414-0250 ESSER Section 23		-	41,850	-
414-0250 District COVID Costs/ECF		1,259	15,700	-
414-0140- Title I A		86,271	80,598	80,598
414-0210- Title II A		5,000	12,426	16,145
414-0000 Title IV		6,388	20,000	10,000
Incoming Transfers and Other Transactions				
513-0000 Payments from ISD		-	12,327	-
513-0000 Millage		-	-	28,500
Total Revenue		\$ 1,158,113	\$ 1,380,343	\$ 1,399,111
Expenditures				
<u>Instructional Expenditures</u>				
113-3110- Purchased Serv - Salaries		209,545	140,456	171,359
113-3110 Purchased Serv - Coronavirus Relief Funds		29,447	-	-
113-3110 Purchased Serv - ESSER/CARES Act Funds		61,590	178,152	154,323
113-3110- Staff Bonuses/Raises		-	-	20,000
113-3110 Staff Stipends - ESSER		-	23,000	60,000
113-3110- Purchased Serv - Substitutes		-	6,884	7,000
Total Purchased Staffing		300,581	348,492	412,682
113-4220 Copier Lease/Software Licenses		18,611	19,186	19,186
113-5110- Teaching Supplies		6,593	1,700	1,500
113-5110 Teaching Supplies - ESSER		-	22,650	16,833
113-5210 Curriculum		-	10,400	4,000
113-5910 Uniforms		-	-	500
113-6420- Furniture & Equipment < \$5,000		3,614	-	5,000
113-6420- Furniture & Equipment - ESSER		-	-	-
113-7410- Dues & Fees		-	250	250

Vista Meadows Academy
2022-23 Original Budget



	2020-2021 ACTUAL	2021-2022 FINAL	2022-2023 ORIGINAL
113-7910 Dual Enrollment	-	-	-
113-7910- Miscellaneous	4,631	4,000	4,000
Total	343,894	406,678	463,951
Summer School			
119-3110- Purchased Serv - Salaries	-	-	22,879
Total	-	-	22,879
Added Needs - Special Ed			
122-3110- Purchased Serv - Salaries	70,217	56,704	59,415
122-5110- Teaching Supplies	83	300	300
Total	70,300	57,004	59,715
IDEA			
122-3110- Purchased Serv - Salaries	34,750	10,423	10,375
Total	34,750	10,423	10,375
Compensatory Education - At Risk			
125-3110- Purchased Serv - Salaries	35,021	80,938	69,995
Total	35,021	80,938	69,995
Compensatory Education			
125-3110- Purchased Serv - Salaries Title IA	39,204	35,792	37,654
125-5110 Homeless Allocation - Title IA	-	-	-
125-3450- Teaching Supplies - Title IA (E2020)	16,995	17,000	16,305
125-3110 Purchased Serv - Title IV (E2020)	5,888	20,000	10,000
125-3110 Purchased Serv - ESSER/CARES Act Funds	-	-	-
125-3110 Purchased Serv - ESSER Sec 23	-	41,850	-
Total	62,087	114,642	63,959
Support Services			
212-3130- Purchased Serv - Guidance	42,915	51,051	49,442
212-3130- Purchased Serv - Guidance Title IA	29,932	27,306	26,139
213-3130- Purchased Serv - Occupational Therapy	3,381	1,000	4,500
214-3130- Purchased Serv - Psychology	7,661	8,500	6,000
215-3130- Purchased Serv - Speech	-	12,000	5,000
216-3130- Purchased Serv - Social Work	21,720	11,155	-
216-3130- Purchased Serv - Social Work (IDEA)	34,913	61,802	61,850
216-3130- Purchased Serv - Social Work (At Risk)	13,736	-	10,965
Total	154,398	172,814	163,895

Vista Meadows Academy
2022-23 Original Budget



	2020-2021 ACTUAL	2021-2022 FINAL	2022-2023 ORIGINAL
Instructional Staff			
221-3150 Purchased Serv - Other - Title II	-	6,966	-
221-3220 Workshops & Conferences	349	4,500	2,700
221-3220 Workshops & Conferences - Title IIA	5,000	5,460	16,145
221-3220 Workshops & Conferences - Title IV	500	-	-
221-3220 Workshops & Conferences - ESSER	-	13,500	13,500
Total	5,849	30,426	32,345
General Administration - Board of Education			
231-3170 Legal Fees	9,000	9,000	9,000
231-3180 Audit Fees	8,000	8,777	8,500
231-3510 Advertising	8,547	9,000	11,500
231-7410 Dues & Fees	2,128	2,300	2,200
231-7910 Miscellaneous	35	500	500
Total	27,710	29,577	31,700
General Administration - Executive Administration			
232-3150 University Oversight Fee	26,474	25,825	28,380
232-3150 Purchased Management Services	80,000	81,969	85,795
Total	106,474	107,794	114,174
School Administration			
241-3150 Purchased Serv - Admins & Assistants	135,419	156,548	156,194
241-3220 Workshops & Conferences	-	500	500
241-3430 Mail/Postage	1,177	1,500	1,500
241-5910 Office Supplies	1,860	3,000	2,500
241-7910 Miscellaneous	1,340	1,500	500
Total	146,112	163,048	161,194
Operations & Maintenance			
261-3410 Telephone	5,431	11,000	11,000
261-3910 Insurance	12,535	12,500	13,400
261-4110 Building Maintenance & Repair	1,165	6,800	200
261-4110 Building Maintenance & Repair - ESSER	-	-	-
261-4230 Lease	78,433	-	-
261-5990 Supplies & Materials	344	-	500
261-5990 Supplies - COVID/ECF	1,259	15,700	-
261-7910 Miscellaneous	782	800	800
Total	99,950	46,800	25,900
Transportation			
271-3220 Transportation - Title IA	-	500	500
Total	-	500	500

Vista Meadows Academy
2022-23 Original Budget



	2020-2021 ACTUAL	2021-2022 FINAL	2022-2023 ORIGINAL
Security			
266-3190 Security - At Risk	15,145	-	-
266-3190 Security	26,618	37,596	-
Total	41,763	37,596	-
Central Services			
282-3190 Purchased Serv - Marketing	-	7,100	6,296
283-3220 Administrative Workshops & Conferences	-	-	200
284-3190 Purchased Services - IT Provider	16,136	15,500	14,500
284-5990 Supplies - GEER/ESSER	11,780	14,650	-
284-5990 Supplies	1,459	3,350	1,500
Total	29,376	40,600	22,496
Other Transactions & Transfers			
511-4210 Capital Leases	-	75,000	125,739
625-8110 Transfer to Food Service	-	-	-
Total	-	75,000	125,739
Total Expenditures & Other Transactions	1,157,682	1,373,840	1,368,818
Revenues & Other Financing Sources Over (Under) Expenditures and Other Uses	431	6,503	30,293
711-0000 Beginning Fund Balance - Unrestricted	326,732	327,163	333,666
Ending Fund Balance	327,163	333,666	363,959
<i>Fund Balance as % of State Aid</i>	<i>38%</i>	<i>38%</i>	<i>38%</i>

**Vista Meadows Academy
20651 West Warren Avenue
Dearborn Heights, MI 48127**

A Resolution of the Vista Meadows Academy Board of Directors

RESOLVED, that this resolution shall be the general appropriations act of Vista Meadows Academy SCHOOL SERVICE FUND for the fiscal year 2022.

BE IT FURTHER RESOLVED that the revenues estimated to be available for appropriations in the general fund are as follows:

Revenue		
State	\$	1,657
Federal	\$	30,000
Total Revenue	\$	31,657

BE IT FURTHER RESOLVED, that \$31,657 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
Support Services:		
Food Service Program	\$	31,657
Total Appropriated	\$	31,657
Excess Revenues Over (Under) Expenditures	\$	-
Fund Balance, July 1	\$	297
Ending Fund Balance	\$	297

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Vista Meadows Academy Board of Directors at a properly noticed open meeting held on the ____ day of _____, 2022 at which a quorum was present.

By Leslie Burnett
Leslie Burnett (Jun 16, 2022 15:47 EDT)
Secretary of the Board



CS Partners

VISTA MEADOWS ACADEMY

21-22 SCHOOL SERVICE FUND BUDGET

		20-21	21-22	21-22
		ACTUAL	ORIGINAL	FINAL
Func	Description		Budget	Budget
Revenue				
161	State Revenue	\$ 1,623	\$ 1,623	\$ 1,657
413	Federal Restricted - Food Program	13,377	13,377	30,000
611	Transfer from General Fund	-	-	-
	Total Revenue	15,000	15,000	31,657
Expenditures				
297	Food	15,000	15,000	31,657
	Total Expenditures & Other Transactions	15,000	15,000	31,657
Revenue and Other Financing Sources Over (Under) Expenditures and Other Uses				
		\$ -	\$ -	\$ -
Beginning Fund Balance (July 1st)				
		\$ -	\$ -	\$ 297
Ending Fund Balance (June 30th)				
		\$ 297	\$ -	\$ 297

**Vista Meadows Academy
20651 West Warren Avenue
Dearborn Heights, MI 48127**

A Resolution of the Vista Meadows Academy Board of Directors

RESOLVED, that this resolution shall be the general appropriations act of Vista Meadows Academy SCHOOL SERVICE FUND for the fiscal year 2023.

BE IT FURTHER RESOLVED that the revenues estimated to be available for appropriations in the general fund are as follows:

Revenue		
State	\$	1,623
Federal	\$	30,000
Total Revenue	\$	31,623

BE IT FURTHER RESOLVED, that \$31,623 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
Support Services:		
Food Service Program	\$	31,623
Total Appropriated	\$	31,623
Excess Revenues Over (Under) Expenditures	\$	(0)
Fund Balance, July 1	\$	297
Ending Fund Balance	\$	297

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Vista Meadows Academy Board of Directors at a properly noticed open meeting held on the ____ day of _____, 2022 at which a quorum was present.

By Leslie Burnett
Leslie Burnett (Jun 16, 2022 15:47 EDT)
Secretary of the Board

VISTA MEADOWS ACADEMY**22-23 SCHOOL SERVICE FUND BUDGET**

		20-21	21-22	22-23
		ACTUAL	FINAL	ORIGINAL
Func	Description		Budget	Budget
Revenue				
161	State Revenue	\$ 1,623	\$ 1,657	\$ 1,623
413	Federal Restricted - Food Program	13,377	30,000	30,000
611	Transfer from General Fund	-	-	-
	Total Revenue	15,000	31,657	31,623
Expenditures				
297	Food	15,000	31,657	31,623
	Total Expenditures & Other Transactions	15,000	31,657	31,623
Revenue and Other Financing Sources Over (Under) Expenditures and Other Uses				
		\$ -	\$ -	\$ (0)
Beginning Fund Balance (July 1st)				
		\$ -	\$ 297	\$ 297
Ending Fund Balance (June 30th)				
		\$ 297	\$ 297	\$ 297

**Vista Meadows Academy
20651 West Warren Avenue
Dearborn Heights, MI 48127**

RESOLVED, that this resolution shall be the general appropriations act of Vista Meadows Academy for FIDUCIARY STUDENT ACTIVITY FUND for the fiscal year 2022.

BE IT FURTHER RESOLVED that the revenues estimated to be available for appropriations in the fiduciary fund are as follows:

Revenue		
Local	\$	4,500
Prior Period Adjustment	\$	-
Total Revenue	\$	4,500

BE IT FURTHER RESOLVED, that \$4,500 of the total available to appropriate in the fiduciary fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	\$	4,500
 Total Appropriated	 \$	 4,500
Excess Revenues Over (Under) Expenditures		-
Fund Balance, July 1		1,316
Ending Fund Balance	\$	1,316

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Vista Meadows Academy Board of Directors at a properly noticed open meeting held on the ____ day of _____, 2022 at which a quorum was present.

By: Leslie Burnett
Leslie Burnett / Jun 16, 2022 15:47 EDT
Secretary of the Board

**Vista Meadows Academy
20651 West Warren Avenue
Dearborn Heights, MI 48127**

RESOLVED, that this resolution shall be the general appropriations act of Vista Meadows Academy for FIDUCIARY STUDENT ACTIVITY FUND for the fiscal year 2023.

BE IT FURTHER RESOLVED that the revenues estimated to be available for appropriations in the fiduciary fund are as follows:

Revenue		
Local	\$	5,500
Prior Period Adjustment	\$	-
Total Revenue	\$	5,500

BE IT FURTHER RESOLVED, that \$5,500 of the total available to appropriate in the fiduciary fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	\$	5,500
 Total Appropriated	 \$	 5,500
Excess Revenues Over (Under) Expenditures		1,316
Fund Balance, July 1		-
Ending Fund Balance	\$	1,316

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Vista Meadows Academy Board of Directors at a properly noticed open meeting held on the ____ day of _____, 2022 at which a quorum was present.

By: Leslie Burnett
Leslie Burnett / Jun 16, 2022 15:47 EDT
Secretary of the Board

VISTA MEADOWS ACADEMY
STUDENT ACTIVITY FUND BUDGET



Description	2021-22	2021-22	2022-23
	Original Budget	Final Budget	Original Budget
Revenue			
Local Revenue	\$ 7,500	\$ 4,500	\$ 5,500
Total Revenue	7,500	4,500	5,500
Expenditures			
Expenses	7,500	4,500	5,500
Total Expenses	7,500	4,500	5,500
Revenue and Other Financing Sources Over (Under) Expenditures and Other Uses			
	\$ -	\$ -	\$ -
Beginning Fund Balance (July 1st)	1,206	1,316	1,316
Ending Fund Balance (June 30th)	\$ 1,206	\$ 1,316	\$ 1,316

Vista Meadows Academy

Budget Summary - Break Even analysis 2022-23

	20-21 ACTUAL	21-22 FINAL	22-23 ORIGINAL	22-23 BREAK EVEN
Total Revenue	\$ 1,158,113	\$ 1,380,343	\$ 1,399,111	\$ 1,264,198
Total Expenses	(1,157,682)	(1,373,840)	(1,368,818)	(1,264,198)
Surplus/(Deficit)	430	6,500	30,290	-
Enrollment	86.18	85.20	93.66	105.00
Foundation Allowance	\$ 8,111	\$ 8,700	\$ 8,950	\$ 9,000
Projected Fund Balance	327,163	333,666	363,959	333,666
<i>Fund Balance as % State Aid</i>	38%	38%	38%	32%

Break-even assumptions for the Board's consideration:

- The enrollment and blended count would be 105.
- State aid foundation allowance is projected to increase by \$300 per pupil to \$9,000.
- No ESSER revenue is included. Title revenue is the 2022-23 estimated allocations with no carryover.
- Salaries are at the right-sizing recommendation. Actual health insurance rates for 2022-23 are included.
- One open teaching position would not be filled. This may occur in the actual 2022-23 budget, but hasn't been budgeted yet.
- The lease is at 15%
- The largest cost savings are the open teaching position and ESSER funded stipends.

**Vista Meadows Academy
2022-23 Break Even Analysis**



		2022-2023 ORIGINAL	2022-2023 BREAK EVEN
Function/ Object	Foundation Allowance	\$ 8,950	\$ 9,000
	Student Count	95	105
	General Education	93.66	105.00
Revenue			
Revenue from Local Sources			
199-0000	Miscellaneous	\$ 1,000	\$ 1,000
Revenue from State Sources			
311-0000	State Aid Foundation	838,257	945,000
312-0001	Special Education	24,465	24,465
312-0000	At Risk	80,960	80,960
312-0010	Headlee Obligation	2,305	2,305
Revenue from Federal Sources			
414-0120	IDEA	72,225	72,225
414-0250	ESSER/CARES Act	244,656	-
414-0250	ESSER Section 23	-	-
414-0250	District COVID Costs/ECF	-	-
414-0140	Title I A	80,598	80,598
414-0210	Title II A	16,145	16,145
414-0000	Title IV	10,000	10,000
Incoming Transfers and Other Transactions			
513-0000	Payments from ISD	-	-
513-0000	Millage	28,500	31,500
Total Revenue		\$ 1,399,111	\$ 1,264,198
Expenditures			
Instructional Expenditures			
113-3110	Purchased Serv - Salaries	171,359	272,907
113-3110	Purchased Serv - Coronavirus Relief Funds	-	-
113-3110	Purchased Serv - ESSER/CARES Act Funds	154,323	-
113-3110	Staff Bonuses/Raises	20,000	20,000
113-3110	Staff Stipends - ESSER	60,000	-
113-3110	Purchased Serv - Substitutes	7,000	7,000
Total Purchased Staffing		412,682	299,907
113-4220	Copier Lease/Software Licenses	19,186	19,186
113-5110	Teaching Supplies	1,500	15,000
113-5110	Teaching Supplies - ESSER	16,833	-
113-5210	Curriculum	4,000	4,000
113-5910	Uniforms	500	500
113-6420	Furniture & Equipment < \$5,000	5,000	5,000
113-6420	Furniture & Equipment - ESSER	-	-
113-7410	Dues & Fees	250	250

**Vista Meadows Academy
2022-23 Break Even Analysis**



	2022-2023 ORIGINAL	2022-2023 BREAK EVEN
113-7910 Dual Enrollment	-	-
113-7910 Miscellaneous	4,000	4,000
Total	463,951	347,843
Summer School		
119-3110 Purchased Serv - Salaries	22,879	22,879
Total	22,879	22,879
Added Needs - Special Ed		
122-3110 Purchased Serv - Salaries	59,415	59,415
122-5110 Teaching Supplies	300	300
Total	59,715	59,715
IDEA		
122-3110 Purchased Serv - Salaries	10,375	10,375
Total	10,375	10,375
Compensatory Education - At Risk		
125-3110 Purchased Serv - Salaries	69,995	69,995
Total	69,995	69,995
Compensatory Education		
125-3110 Purchased Serv - Salaries Title IA	37,654	37,654
125-5110 Homeless Allocation - Title IA	-	-
125-3450 Teaching Supplies - Title IA (E2020)	16,305	16,305
125-3110 Purchased Serv - Title IV (E2020)	10,000	10,000
125-3110 Purchased Serv - ESSER/CARES Act Funds	-	-
125-3110 Purchased Serv - ESSER Sec 23	-	-
Total	63,959	63,959
Support Services		
212-3130 Purchased Serv - Guidance	49,442	49,442
212-3130 Purchased Serv - Guidance Title IA	26,139	26,139
213-3130 Purchased Serv - Occupational Therapy	4,500	4,500
214-3130 Purchased Serv - Psychology	6,000	6,000
215-3130 Purchased Serv - Speech	5,000	5,000
216-3130 Purchased Serv - Social Work	-	-
216-3130 Purchased Serv - Social Work (IDEA)	61,850	61,850
216-3130 Purchased Serv - Social Work (At Risk)	10,965	10,965
Total	163,895	163,895

**Vista Meadows Academy
2022-23 Break Even Analysis**



	2022-2023 ORIGINAL	2022-2023 BREAK EVEN
Instructional Staff		
221-3150 Purchased Serv - Other - Title II	-	-
221-3220 Workshops & Conferences	2,700	-
221-3220 Workshops & Conferences - Title IIA	16,145	16,145
221-3220 Workshops & Conferences - Title IV	-	-
221-3220 Workshops & Conferences - ESSER	13,500	-
Total	32,345	16,145
General Administration - Board of Education		
231-3170 Legal Fees	9,000	9,000
231-3180 Audit Fees	8,500	8,500
231-3510 Advertising	11,500	9,000
231-7410 Dues & Fees	2,200	2,200
231-7910 Miscellaneous	500	500
Total	31,700	29,200
General Administration - Executive Administration		
232-3150 University Oversight Fee	28,380	31,582
232-3150 Purchased Management Services	85,795	96,469
Total	114,174	128,051
School Administration		
241-3150 Purchased Serv - Admins & Assistants	156,194	156,194
241-3220 Workshops & Conferences	500	500
241-3430 Mail/Postage	1,500	1,500
241-5910 Office Supplies	2,500	2,500
241-7910 Miscellaneous	500	500
Total	161,194	161,194
Operations & Maintenance		
261-3410 Telephone	11,000	11,000
261-3910 Insurance	13,400	13,400
261-4110 Building Maintenance & Repair	200	500
261-4110 Building Maintenance & Repair - ESSER	-	-
261-4230 Lease	-	-
261-5990 Supplies & Materials	500	500
261-5990 Supplies - COVID/ECF	-	-
261-7910 Miscellaneous	800	800
Total	25,900	26,200

**Vista Meadows Academy
2022-23 Break Even Analysis**



	2022-2023 ORIGINAL	2022-2023 BREAK EVEN
Transportation		
271-3220 Transportation - Title IA	500	500
Total	500	500
Security		
266-3190 Security - At Risk	-	-
266-3190 Security	-	-
Total	-	-
Central Services		
282-3190 Purchased Serv - Marketing	6,296	6,296
283-3220 Administrative Workshops & Conferences	200	200
284-3190 Purchased Services - IT Provider	14,500	14,500
284-5990 Supplies - GEER/ESSER	-	-
284-5990 Supplies	1,500	1,500
Total	22,496	22,496
Other Transactions & Transfers		
511-4210 Capital Leases	125,739	141,750
625-8110 Transfer to Food Service	-	-
Total	125,739	141,750
Total Expenditures & Other Transactions	1,368,818	1,264,198
Revenues & Other Financing Sources Over (Under) Expenditures and Other Uses	30,293	0
711-0000 Beginning Fund Balance - Unrestricted	333,666	333,666
Ending Fund Balance	363,959	333,666
<i>Fund Balance as % of State Aid</i>	<i>38%</i>	<i>32%</i>