

Budget Summary - ORIGINAL 2021-2022

	19-20 ACTUAL	20-21 FINAL	21-22 ORIGINAL
Total Revenue	\$ 1,049,179	\$ 1,232,874	\$ 1,192,542
Total Expenses	(1,024,215)	(1,250,844)	(1,208,834)
Surplus/(Deficit)	24,964	(17,970)	(16,292)
Enrollment	102.18	96.70	89.62
Foundation Allowance	\$ 8,111	\$ 8,111	\$ 8,211
Projected Fund Balance	326,731	308,761	292,469
<i>Fund Balance as % State Aid</i>	36%	35%	34%

Budget Updates:

20-21 Excess Revenue/(Expenditures) - FINAL	\$ (17,970)
<u>Revenue CHANGES: Increase/(Decrease)</u>	
- State - using blended count of 90% fall count/10% prior year spring count	\$ (28,290)
- Federal - one-time pandemic grants netted with ESSER II	(12,042)
Revenue Change:	\$ (40,332)
<u>Expenditure CHANGES: (Increase)/Decrease</u>	
- Decreased One-time Pandemic Grant Funded Expenses	\$ 13,039
- Decrease in Instructional Staff - reduction in Title II to match revenue	7,257
- Placeholder for raises	(9,000)
- Decrease in 23b Summer School - program was only one year	41,280
- Increase in Advertising expenses	(8,644)
- All other decreases	(1,922)
Expense Change:	42,010
21-22 Excess Revenue/(Expenditures) - ORIGINAL	\$ (16,292)

Additional points for the Board's consideration:

- The student count is estimated at 90 students for next year, with a conservative estimate of an increase of \$100 per pupil in the state foundation allowance.
- No changes in staff are budgeted.
- Benefits are the actual rates for 2021-22, about a 10% increase over the previous year.
- The Academy will receive \$175,000 in ESSER II and \$393,700 in ESSER III funds. The ESSER II funds are budgeted for 2021-2022, while ESSER III will be allocated across the 2022-23 and 2023-24 school years.
- Cash flow will be closely monitored. With the additional ESSER II funds we do not anticipate the need for a state aid note.

**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	853,060
Federal	338,482
Total Revenue	\$ 1,192,542

BE IT FURTHER RESOLVED, that \$1,208,833 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	\$ 392,174
Added Needs	200,804
Support Services:	
Pupil Services	154,778
Improvement of Instruction	9,436
General Administration	141,936
School Administration	156,184
Business	-
Operations/Maintenance	102,458
Support Services Technology	16,200
Security	33,639
Transportation	1,225
Food Service Program	-
Community Services	-
Total Appropriated	1,208,833
Excess Revenues Over (Under) Expenditures	(16,291)
Fund Balance, July 1	308,761
Ending Fund Balance	\$ 292,469

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 14th day of June , 2021 at which a quorum was present.

By: Marcia Phillips
Secretary of the Board

**Vista Meadows Academy
2021-2022 Original Budget**



		19-20 ACTUAL	2020-2021 FINAL	2021-2022 ORIGINAL
Function/ Object	Foundation Allowance	\$ 8,111	\$ 8,111	\$ 8,211
	Student Count	102.2	86	90
	General Education		96.70	89.62
Revenue				
Revenue from Local Sources				
199-0000- Miscellaneous		\$ 845	\$ 1,000	\$ 1,000
Revenue from State Sources				
311-0000- State Aid Foundation		788,383	784,388	735,853
Per Pupil Increase		-	6,386	-
312-0001- Special Education		50,940	12,268	38,688
312-0000- At Risk		74,232	75,725	75,882
312-0010- Headlee Obligation		2,635	2,582	2,637
Revenue from Federal Sources				
414-0120- IDEA		42,000	69,663	69,663
414-0250 ESSER/CARES Act		-	71,453	175,302
414-0250 ESSER Section 23(b)		-	41,280	-
414-0250 ESSER/Education Equity Grant		-	-	-
414-0250 GEER (Governor's Emergency Education Relief)		-	11,780	-
414-0250 Coronavirus Relief Funds		-	35,763	-
414-0250 District COVID Costs		-	1,259	-
414-0140- Title I A		83,207	88,074	78,795
414-0210- Title II A		2,742	14,179	4,722
414-0000 Title IV		4,195	17,073	10,000
Total Revenues & Other Transactions		1,049,179	1,232,874	1,192,542
Expenditures				
Instructional Expenditures				
113-3110- Purchased Serv - Salaries		214,973	203,323	148,831
113-3110 Purchased Serv - Coronavirus Relief Funds		-	29,447	-
113-3110 Purchased Serv - ESSER/CARES Act Funds		-	61,453	165,302
113-3110- Staff Bonuses/Raises		-	-	9,000
113-3110- Purchased Serv - Substitutes		17,596	-	10,000
Total Purchased Staffing		232,569	294,223	333,133
113-4220, Copier Lease/Software Licenses		11,629	20,000	25,791
113-4120 Software Licenses - ESSER/Ed Equity Grant		-	-	-
113-5110- Teaching Supplies		2,154	10,900	5,500
113-5110 Teaching Supplies - GEER Grant		-	-	-
113-5210 Curriculum - ESSER/CARES Act		-	10,000	10,000
113-5910 Uniforms		1,813	-	2,000
113-6420- Furniture & Equipment < \$5,000		-	6,000	7,500
113-7410- Dues & Fees		1,260	250	250
113-7910 Dual Enrollment		3,806	1,000	4,000
113-7910- Miscellaneous		4,253	4,000	4,000
Total		257,483	346,373	392,174

**Vista Meadows Academy
2021-2022 Original Budget**



	19-20 ACTUAL	2020-2021 FINAL	2021-2022 ORIGINAL
Added Needs - Special Ed			
122-3110- Purchased Serv - Salaries	59,084	79,629	50,327
122-5110- Teaching Supplies	240	300	300
122-7910- Miscellaneous	-	-	-
Total	59,324	79,929	50,627
IDEA			
122-3110- Purchased Serv - Salaries	18,389	28,056	42,399
Total	18,389	28,056	42,399
Compensatory Education - At Risk			
125-3110- Purchased Serv - Salaries	24,713	41,087	32,904
125-3110- Summer School	6,128	6,810	11,982
Total	30,841	47,897	44,886
Compensatory Education - Title IA and IV			
125-3110- Purchased Serv - Salaries Title IA	35,681	35,640	32,779
125-3110 Purchased Serv - Title IA (Summer School)	-	5,132	5,132
125-3450- Teaching Supplies - Title IA (E2020)	12,500	16,995	16,995
125-3110 Purchased Serv - Title IV (Summer School)	-	9,073	2,000
125-3110 Purchased Serv - Title IV (E2020)	-	5,986	5,986
125-3110 Purchased Serv - Sec 23(b) Summer School	-	41,280	-
Total	48,181	114,106	62,892
Support Services			
212-3130- Purchased Serv - Guidance	34,766	45,453	49,758
212-3130- Purchased Serv - Guidance Title IA	34,764	29,932	23,044
213-3130- Purchased Serv - Occupational Therapy	1,863	4,100	4,500
214-3130- Purchased Serv - Psychology	2,144	6,000	6,000
215-3130- Purchased Serv - Speech	780	-	-
216-3130- Purchased Serv - Social Work	9,227	18,455	18,414
216-3130- Purchased Serv - Social Work (IDEA)	23,611	41,607	42,330
216-3130- Purchased Serv - Social Work (At Risk)	34,653	12,683	10,583
219-5110 Supplies - Title IA	-	150	150
Total	141,808	158,380	154,778
Instructional Staff			
221-3220- Workshops & Conferences	2,923	500	2,700
221-3220- Workshops & Conferences - Title IIA	1,950	14,179	4,722
221-3220 Workshops & Conferences - Title IV	-	2,014	2,014
Total	4,873	16,693	9,436

**Vista Meadows Academy
2021-2022 Original Budget**



	19-20 ACTUAL	2020-2021 FINAL	2021-2022 ORIGINAL
General Administration - Board of Education			
231-3170- Legal Fees	20,123	9,000	9,000
231-3180- Audit Fees	8,000	8,000	8,000
231-3510- Advertising	13,413	8,000	16,644
231-7410- Dues & Fees	4,558	2,200	2,200
231-7910- Miscellaneous	186	500	500
Total	46,279	27,700	36,344
General Administration - Executive Administration			
232-3150- University Oversight Fee	28,165	26,249	25,592
232-3150- Purchased Management Services	78,654	80,000	80,000
Total	106,819	106,249	105,592
School Administration			
241-3150- Purchased Serv - Admins & Assistants	140,020	135,397	150,364
113-3110 Purchased Serv - Coronavirus Relief Funds	-	6,316	-
241-3220- Workshops & Conferences	-	500	500
241-3430- Mail/Postage	1,729	1,500	1,500
241-5910- Office Supplies	6,551	2,500	3,320
241-7910- Miscellaneous	1,495	1,300	500
Total	149,795	147,513	156,184
Operations & Maintenance			
261-3410- Telephone	12,981	10,000	13,258
261-3910- Insurance	12,553	12,700	12,700
261-4110- Building Maintenance & Repair	-	1,200	200
261-4230- Lease - current rate assumption 15.0%	78,427	78,437	75,000
261-5990 Supplies & Materials	-	500	500
261-5990 Supplies - District COVID Costs	-	1,259	-
261-7910 Miscellaneous	1,869	800	800
Total		104,896	102,458
Transportation			
271-3220 Transportation - Title IA	262	225	225
271-7910 Transportation - Misc	577	200	1,000
Total	110,719	425	1,225

Vista Meadows Academy
2021-2022 Original Budget



	19-20 ACTUAL	2020-2021 FINAL	2021-2022 ORIGINAL
Security			
266-3190- Security - At Risk	14,866	15,145	20,413
266-3190- Security	9,375	27,502	13,226
Total	24,242	42,647	33,639
Central Services			
283-3220 Administrative Workshops & Conferences	792	200	200
284-3190 Purchased Services - IT Provider	15,395	16,000	14,500
284-5990 Supplies - GEER Grant		11,780	-
284-5990 Supplies	2,235	2,000	1,500
Total	18,421	29,980	16,200
Community Activities			
331-5110 Family Nights - Title IV	145	-	-
Total	145	-	-
Other Transactions & Transfers			
625-8110 Tranfer to Food Service	6,897	-	-
Total	6,897	-	-
Total Expenditures & Other Transactions	1,024,215	1,250,844	1,208,834
Revenues & Other Financing Sources Over (Under) Expenditures and Other Uses	24,964	(17,970)	(16,292)
711-0000 Beginning Fund Balance - Unrestricted	301,767	326,731	308,761
Ending Fund Balance	326,731	308,761	292,469
<i>Fund Balance as % of State Aid</i>	<i>36%</i>	<i>35%</i>	<i>34%</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	\$	1,623
Federal	\$	13,377
Total Revenue	\$	15,000

BE IT FURTHER RESOLVED, that \$15,000 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	\$	15,000
Total Appropriated	\$	15,000
Excess Revenues Over (Under) Expenditures	\$	-
Fund Balance, July 1	\$	-
Ending Fund Balance	\$	-

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 14th day of June, 2021 at which a quorum was present.

By: Marcia Phillips
Secretary of the Board

VISTA MEADOWS ACADEMY
21-22 SCHOOL SERVICE FUND BUDGET



		19-20	20-21	21-22
		Actual	FINAL	ORIGINAL
Func	Description		Budget	Budget
Revenue				
161	State Revenue	\$ 1,740	\$ 1,623	\$ 1,623
413	Federal Restricted - Food Program	33,846	13,377	13,377
611	Transfer from General Fund	6,897	-	-
	Total Revenue	42,483	15,000	15,000
Expenditures				
297	Food	44,584	15,000	15,000
	Total Expenditures & Other Transactions	44,584	15,000	15,000
Revenue and Other Financing Sources Over (Under) Expenditures and Other Uses				
		\$ (2,101)	\$ -	\$ -
Beginning Fund Balance (July 1st)				
		\$ 2,101	\$ -	\$ -
Ending Fund Balance (June 30th)				
		\$ -	\$ -	\$ -

**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	\$	7,500
Prior Period Adjustment	\$	-
Total Revenue	\$	7,500

BE IT FURTHER RESOLVED, that \$7,500 of the total available to appropriate in the fiduciary fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	\$	7,500
Total Appropriated	\$	7,500
Excess Revenues Over (Under) Expenditures		-
Fund Balance, July 1		1,206
Ending Fund Balance	\$	1,206

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 14th day of June, 2021 at which a quorum was present.

By: Marcia Phillips
Secretary of the Board