



VISTA DEL MAR UNION SCHOOL DISTRICT

Unaudited Actuals
2020-2021

REGULAR MEETING OF THE
GOVERNING BOARD
SEPTEMBER 9, 2021

Observations for 2020-2021 Fiscal Year

- 2020-2021 Was a Challenging Year
 - COVID-19 Pandemic & the unfortunate closing of school
 - Early retirement incentive/settlement to two District employees
 - Shared Services Agreement that cost the District over \$125,000.00 (additional invoice expected)
- Expenditures related to the new Solar Project, Wastewater Seepage Pits Project, and interim waste hauling costs
- Focused attention on reducing costs and restructuring District operations



Vista Del Mar Union School District

GENERAL FUND UNAUDITED ACTUALS

Unaudited Actuals				
	Unrestricted		Restricted	Total Funds
Revenue				
LCFF	\$ 1,096,130.06	\$ -	\$ 1,096,130.06	
Federal	\$ 116.40	\$ 139,248.16	\$ 139,364.56	
State	\$ 1,138.53	\$ 51,077.14	\$ 52,215.67	
Local	\$ 32,732.57	\$ 12,119.57	\$ 44,852.14	
Total Revenue	\$ 1,130,117.56	\$ 202,444.87	\$ 1,332,562.43	
Expenditures				
Certificated Salaries	\$ 413,639.08	\$ 28,410.49	\$ 442,049.57	
Classified Salaries	\$ 192,307.27	\$ 5,137.70	\$ 197,444.97	
Benefits	\$ 348,157.00	\$ 49,966.34	\$ 398,123.34	
Books & Supplies	\$ 22,183.75	\$ 69,572.69	\$ 91,756.44	
Services & Operating Expenditures	\$ 288,507.74	\$ 72,806.18	\$ 361,313.92	
Capital Expenditures	\$ -	\$ 24,541.17	\$ 24,541.17	
Other Outgo/Special Ed Services	\$ 54,302.90	\$ -	\$ 54,302.90	
Total Expenditures	\$ 1,319,097.74	\$ 250,434.57	\$ 1,569,532.31	
Net Revenue to Expenditures	\$ (188,980.18)	\$ (47,989.70)	\$ (236,969.88)	
Transfers In	150000		\$ 150,000.00	
Transfers Out	16350		\$ 16,350.00	
Contributions	-832.96	832.96		
Net Increase/Decrease to Fund Balance	\$ (56,163.14)	\$ (47,156.74)	\$ (103,319.88)	

Vista Del Mar Union School District

General Fund Unaudited Actuals

Unrestricted General Fund				
	2020-2021		2020-2021	2021-2022
	Original Budget		Unaudited Actuals	Original Budget
Revenue	\$ 1,307,983.47	\$	1,130,117.56	\$ 1,178,344.33
Certificated	\$ 453,992.00	\$	413,639.08	\$ 485,128.36
Classified	\$ 242,496.68	\$	192,307.27	\$ 184,836.40
Benefits	\$ 301,722.02	\$	348,157.00	\$ 304,071.44
Books & Supplies	\$ 29,219.00	\$	22,183.75	\$ 34,800.00
Capital Outlay	\$ 421,113.38	\$	288,507.74	\$ 141,332.00
Other Outgo/Special Education	\$ 92,506.00	\$	54,302.90	\$ 65,000.00
Expenditures	\$ 1,541,049.08	\$	1,319,097.74	\$ 1,215,168.20
Net Revenue to Expenditures	\$ (233,065.61)	\$	(188,980.18)	\$ (36,823.87)

Restricted General Fund				
	2020-2021		2020-2021	2021-2022
	Original Budget		Unaudited Actuals	Original Budget
Revenue	\$ 78,675.92	\$	202,444.87	\$ 660,504.77
Certificated	\$ -	\$	28,410.49	\$ 61,094.72
Classified	\$ 5,112.08	\$	5,137.70	\$ -
Benefits	\$ 67,966.63	\$	49,966.34	\$ 49,338.01
Books & Supplies	\$ 2,721.29	\$	69,731.23	\$ 62,347.34
Capital Outlay	\$ 1,510.00	\$	72,647.64	\$ 190,057.00
Other Outgo/Special Education	\$ -	\$	24,541.17	\$ -
Expenditures	\$ 77,310.00	\$	250,434.57	\$ 362,837.07
Net Revenue to Expenditures	\$ 1,365.92	\$	(47,989.70)	\$ 297,667.70

Cafeteria Fund - Fund 13					
	2020-2021		2020-2021		2021-2022
	Original Budget		Unaudited Actuals		Original Budget
Revenue	\$	57,945.00	\$	20,197.73	\$ 45,621.34
Certificated	\$	13,424.70	\$	10,567.34	\$ 11,403.80
Classified	\$	16,315.05	\$	8,866.37	\$ 4,011.20
Benefits	\$	-	\$	4,946.59	\$ 20,000.00
Books & Supplies	\$	20,000.00	\$	1,545.37	\$ 5,940.00
Expenditures	\$	49,739.75	\$	25,925.67	\$ 41,355.00
Net Revenue to Expenditures	\$	8,205.25	\$	(5,727.94)	\$ 4,266.34

Vista Del Mar Union
School District

CAFETERIA FUND

District/Board Special Reserve - Fund 17

	2020-2021	2020-2021	2021-2022
	Original Budget	Unaudited Actuals	Original Budget
Beginning Fund Balance	\$ 1,549,274.52	\$ 1,634,256.04	\$ 1,491,281.24
Revenue/Interest	\$ -	\$ 7,025.20	\$ 12,060.00
Trasnfer to General Fund	\$ 280,000.00	\$ 150,000.00	\$ 35,000.00
Ending Fund Balance	\$ 1,269,274.52	\$ 1,491,281.24	\$ 1,468,341.24

Vista Del Mar Union
School District

SPECIAL
RESERVE
FUND 17



Questions?

