

Ventura Unified School District

# Parcel Tax Oversight Committee

## ANNUAL REPORT 2023-24

January 14, 2025

### **Board of Education**

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James Forsythe, Vice-President

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Rryn Schumacher, Member

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Dr. Ahsan Mirza, Assistant Superintendent, Business Services

Joseph Burnell, Fiscal Services Director

Dr. Jerry Dannenberg, Board of Education Liaison

Victoria Cortez, Executive Assistant

## **OVERVIEW**

The Parcel Tax Oversight Committee's annual report to the Ventura Unified School District's Board of Education (Board) analyzes the expenditure of funds generated through the parcel tax assessment approved by voters as Measure H in 2020. The parcel tax was originally approved by the voters as Measure Q in 2012 for four years and then renewed as Measure R by voters in 2016 for an additional four year. Measure H was also passed for four years expiring in 2024. The purpose of this report is to provide the Board and community stakeholders information on how the \$3,240,639 of assessed revenue and carryover funds were spent and determine whether Ventura Unified School District's (VUSD) use of the parcel tax revenue is consistent with the intended use of such monies. This report was prepared by the Parcel Tax Oversight Committee (PTOC) in conformance with the voter-approved initiative requirements.

## **ROLE OF COMMITTEE**

Pursuant to the terms of Measure H, the role of the PTOC is to provide oversight of and accountability for the expenditures funded by Measure H to ensure that the funds collected are spent for the purposes approved by the voters. The Committee relies solely on information provided by VUSD staff and has no audit authority.

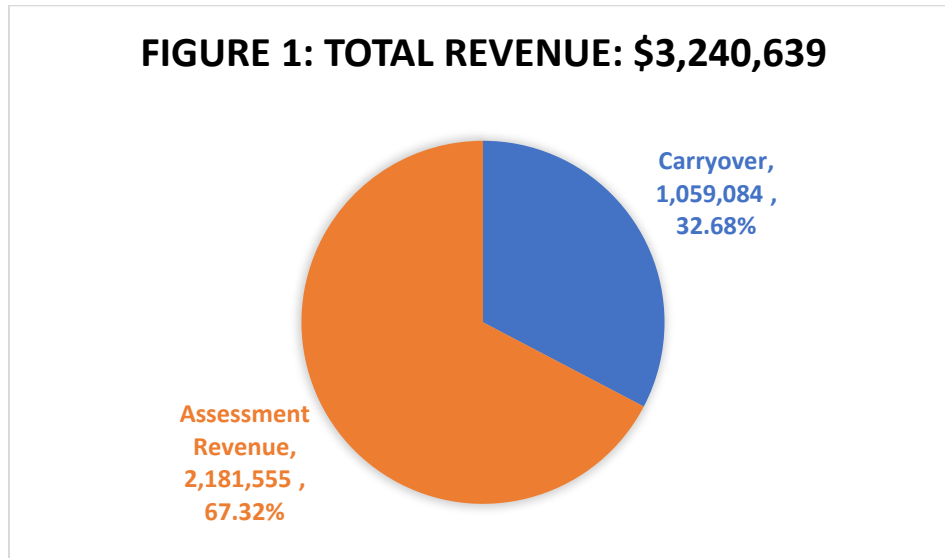
## **BACKGROUND**

Voters within the Ventura Unified School District approved Measures Q, R and H. In addition to the reporting requirements established by California law, the ballot initiative included a requirement for a citizens' oversight committee. This committee, referred to as the Parcel Tax Oversight Committee (PTOC), currently consists of four members representing various parts of the community. Interested citizens applied through an open process. Members are generally appointed for two years, although some may serve a one-year initial term to balance the term expirations. The bylaws limit each member to two full terms. The PTOC is required to meet at least semiannually to monitor the expenditures of the parcel tax funds by VUSD, and to report to the Board and the community, on an annual basis, on how these funds have been spent. An annual audit will be a part of the PTOC's report to the Board. The PTOC began meeting under the rules of the Brown Act on October 1, 2013. Meeting agendas and minutes are attached in Appendix "B".

## REVENUE

Measure H assesses a tax of \$59.00 per parcel within the Ventura Unified School District's boundaries. The assessments for 2023-24 generated a total of \$2,181,555. This was a decrease of \$8,723 compared to the previous year. A carryover of funds not expended in 2022-23 of \$1,059,084 was added to the budget.

Figure 1: 2023-2024 Total Revenue Available



## EXPENDITURES

Figure 2: 2023-24 Total Expenditures by Category

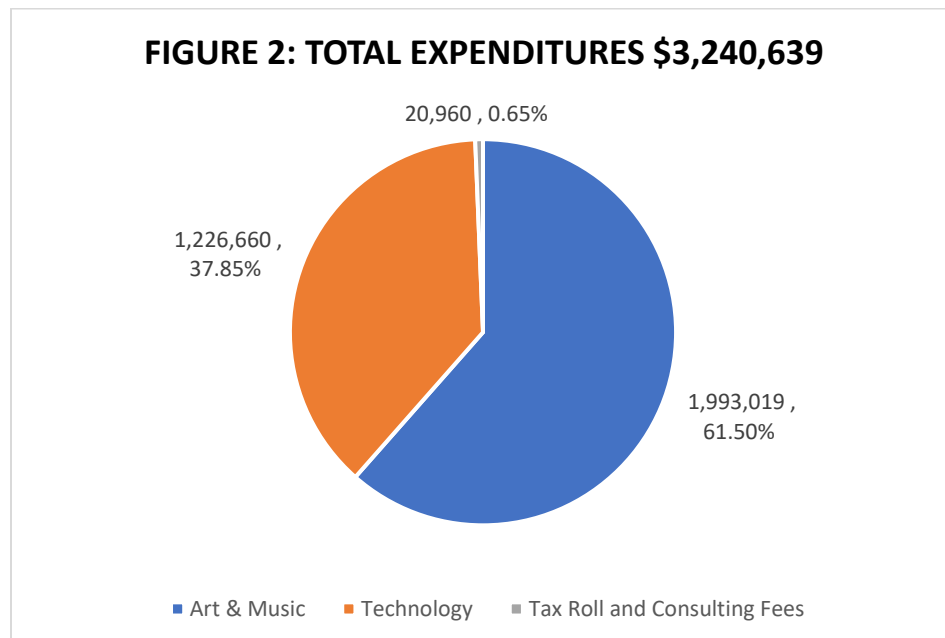
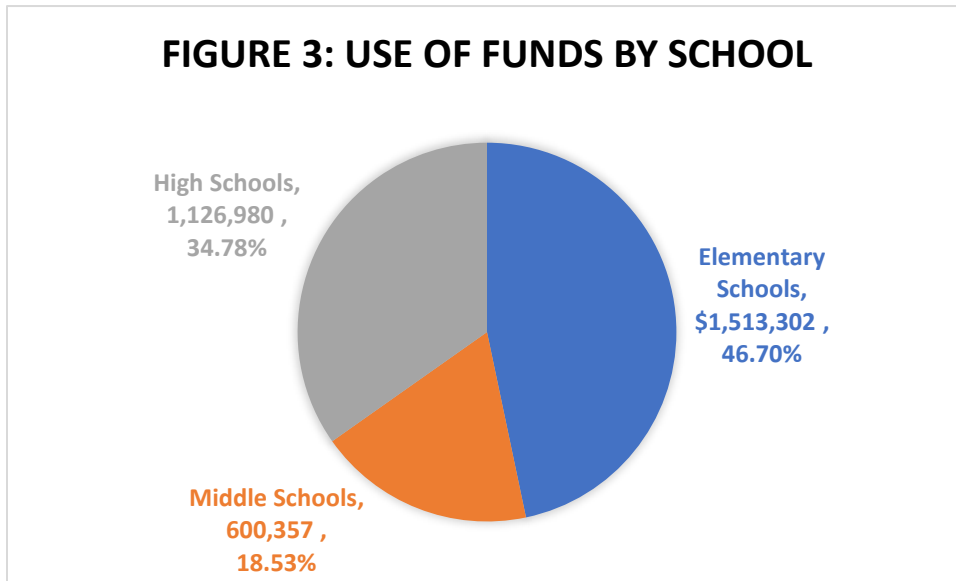


Figure 3: 2023-24 Total Expenditures by Category and School Type



Summary of 2023-24 Parcel Tax Expenditures				
Item	Elementary	Middle School	High School	Total
Elementary Art Teacher (1.0 FTE)	139,484			139,484
Music Teachers (2.0 FTE)	307,163			307,163
Additional Art/Music Sections and Support	21,479	89,298	257,945	368,722
Art Field Trip	3,790	17,798	1,622	23,211
Art Performance	4,450			4,450
Art Supplies and Equipment	274,156	45,284	228,062	547,502
Drama Performance Equipment	13,089		11,748	24,837
Mariachi & Folkloric Program	39,430	18,400		57,830
Music Program Supplies and Equipment	57,752	75,782	57,782	191,315
Musical Instruments and Repair	66,172	76,572	74,993	217,737
Stage Curtain Replacement			45,841	45,841
Music Field Trip	271	21,544	13,111	34,927
After School Music Program	30,000			30,000
<b>Art &amp; Music</b>	<b>\$957,237</b>	<b>\$344,678</b>	<b>\$691,104</b>	<b>\$1,993,019</b>
Student Equipment Replacement	305,480	140,460	239,453	685,393
Student Instructional Software	59,836	27,512	46,903	134,251
Classroom Equipment	172,149	79,154	134,940	386,243
Network Cabling/Internet Access	9,259	4,257	7,257	20,773
<b>Technology</b>	<b>\$546,723</b>	<b>\$251,383</b>	<b>\$428,554</b>	<b>\$1,226,660</b>
<b>Tax Roll and Consulting Fees</b>	<b>\$9,342</b>	<b>\$4,295</b>	<b>\$7,323</b>	<b>\$20,960</b>
<b>Total Expenditures</b>	<b>\$1,513,302</b>	<b>\$600,357</b>	<b>\$1,126,980</b>	<b>\$3,240,639</b>

### *Art & Music*

A total of \$1,993,019 was spent on arts, music, and drama. The largest line item, \$427,035, funded 3.0 FTE elementary music and art specialist positions. The art and music teacher specialists provide staff development workshops for classroom teachers, curriculum support and visit each of the 17 elementary schools to provide each student with one instructional class per school year. In addition, the funds were used to provide additional secondary art and music sections at the middle school and high schools.

The District spent \$409,052 on purchases of supplies, new musical instruments, and repairs of instruments for the music program, \$547,502 on student art supplies and equipment, and \$24,837 on supplies for the drama program. An additional \$57,830 was spent on the Mariachi and Folklorico program and \$45,841 replacing drama equipment.

### *Instructional Technology*

A total of \$1,226,660 was spent on instructional technology. The majority of the funds, \$685,393, were used to replace student Chromebooks and another \$386,243 were spent on providing classrooms a Promethean Board and other instructional equipment.

### *Tax Roll Fee*

An outside firm is hired to maintain the parcel data and levy calculation the District is required to submit to the County that facilitates the \$59.00 tax being placed on each parcels' annual tax bill. A total of \$20,960 in fees was expended.

## **FINDINGS**

After reviewing the financial information provided by the Ventura Unified School District (VUSD) staff, the PTOC has determined that during the 2023-24 fiscal year, VUSD's use of funds expended meets the requirements approved by voters through Measure H.

## **CARRY-OVER**

In 2023-24, VUSD began with a carryover balance of \$1,059,084 and collected a total of \$2,181,555 bringing the total funds available to \$3,240,639. The carryover balance was due to the use of one-time Covid funds to purchase student and classroom equipment in previous years.

All available funds were expended during the fiscal year leaving no carryover balance.

## VALUES

In addition to conforming to the letter of the law, the PTOC and VUSD jointly believe that the use of Measure H funds should be:

- Fair
- Transparent
- Sustainable

The goals for each of these key areas include:

### Fair

1. Continue to distribute the funds as defined in the ballot initiative.
2. Expend funds in the year they are collected.

### Transparent

1. Continue to communicate Measure H budgets, in advance, to all stakeholders.
2. Continue to allow public input on the budget.

### Sustainable

1. Continue to clearly assess the value of major expenditures.
2. Continue strategic planning for the use of the funds that emphasizes maximizing impact.

**APPENDIX “A”**

**PTOC GOVERNING DOCUMENTS**

# **VENTURA UNIFIED SCHOOL DISTRICT**

## **PARCEL TAX OVERSIGHT COMMITTEE**

### **BYLAWS**

#### **Section 1. Committee Established.**

On November 6, 2012, the Ventura Unified School District (“District”) received approval from voters to implement an annual \$59 per parcel tax levy to support educational programs for a period of four years. Pursuant to its desire to assure the greater school community that these parcel tax dollars will be expended in a manner consistent with the ballot language, the District voluntarily establishes a Parcel Tax Oversight Committee (PTOC). The Board of Trustees of the Ventura Unified School District (“Board”) hereby revises these Parcel Tax Oversight Committee Bylaws setting forth the duties and rights of this Committee this 14 day of May, 2024.

#### **Section 2. Purposes.**

The purpose of the PTOC is to provide oversight and accountability on the expenditures funded by the parcel tax to ensure that the said funds are spent for the purposes approved by the voters. The PTOC will meet at least semi-annually to monitor the expenditures of these funds by the District and will report to the Board of Education and the community, on an annual basis, on how these funds have been spent. An annual audit will be a part of the PTOC’s report to the Board.

The PTOC will hold at least two regular meetings a year (one in the fall and one in the spring) at mutually convenient dates and times. All meetings of the PTOC shall be open to the public. As a standing committee of the Board of Education, meetings of the PTOC are subject to the requirements of the Brown Act.

The District shall provide necessary administrative support to the PTOC as shall be consistent with the PTOC’s purposes.

#### **Section 3. Duties.**

To carry out its stated purposes, the PTOC shall perform the following duties:

**3.1 Review Expenditures.** The PTOC shall review expenditure reports produced by the District to ensure that parcel tax proceeds are expended only for the purposes set forth in the ballot measure.



**3.2 Present an Annual Report.** The PTOC shall present to the Board, in public session, an annual written report which shall include the following: (a) A statement indicating whether District use of parcel tax revenue is consistent with the intended use of such monies and (b) a summary of the PTOC's proceedings and activities for the preceding year.

## **Section 4. Authorized Activities.**

In order to perform the duties set forth in Section 3, the Committee may receive and review copies of the District's annual independent financial audit and/or make requests for copies or inspection of District records in writing to the District's Chief Business Official. The Committee may also request to meet and confer with members of the District's Management Team and/or conduct site visits to verify that the parcel tax revenues are being used in an appropriate manner.

## **Section 5. Membership.**

**5.1 Number.** The Board of Education shall have sole discretion to select, appoint and remove Committee members and determine its final size by majority vote. The PTOC appointed by the Board of Education shall consist of not less than three (3) nor more than eleven (11) members.

Committee members serve without compensation for a term of two (2) years, beginning on January 1 for a calendar year ending December 31. However, Committee members who wish to be appointed for additional terms shall reapply to the Board of Education for consideration

No employee or official of the district shall be appointed to the committee. Additionally, no vendor, contractor, or consultant of the District shall be appointed to the committee.

**5.2 Qualification Standards.** To be a qualified person, he or she must be at least 18 years of age and reside within the Ventura Unified School District boundaries.

**5.3 Term.** Except as otherwise provided herein, each member shall serve a term of two (2) years, beginning January 1 and ending December 31. Committee members who wish to be appointed for additional terms shall reapply to the Board of Education for consideration.. At the PTOC's first meeting, members will draw lots to select a minimum majority for an initial three (3) year term and the remaining members for an initial two (2) year term.

**5.4 Removal: Vacancy.** The Board may remove any PTOC member for cause, including failure to attend three consecutive PTOC meetings or for failure to comply with the Parcel Tax Oversight Committee Ethics Policy Statement. Upon a member's removal, his or her

seat shall be declared vacant. The Board shall fill by appointment any vacancies on the PTOC.

**5.5 Compensation.** The PTOC members shall not be compensated for their services.

## **Section 6. Meetings of the Committee.**

**6.1 Regular Meetings.** The PTOC shall establish a schedule for the date and time of regular meetings to be held at least semi-annually to include an annual organizational meeting to be held no later than March 15th.

**6.2 Procedures.** All meetings shall be open to the public in accordance with the Ralph M. Brown Act, Government Code Section 54950 et seq. Meetings shall be conducted according to such additional procedural rules as the PTOC may adopt.

**6.3 Parliamentary Authority.** The rules contained in the current edition of Robert's Rules of Order-Newly Revised shall govern this committee in all cases in which they are applicable and in which are not inconsistent with these bylaws and any special rules of order that may be adopted.

## **Section 7. District Support.**

**7.1** The District shall provide to the PTOC necessary technical and administrative assistance as follows:

- A. preparation of and posting of public notices as required by the Brown Act, ensuring that all notices to the public are provided in the same manner as notices regarding meetings of the District Board,
- B. provision of a meeting room, including any necessary audio/visual equipment,
- C. preparation and copies of any documentary meeting materials, such as agendas and reports, and
- D. retention of all PTOC records, and providing public access to such records on an internet website maintained by the District Board.

**7.2** District staff shall attend PTOC proceedings whenever invited in order to report on the status of projects and the expenditures of parcel tax proceeds.

Staff to the PTOC may include when necessary to conduct the business of the PTOC:

- Board Liaison
- Superintendent
- Assistant Superintendent, Business Services

- Assistant Superintendent, Educational Services
- Director of Budget and Finance
- Executive Assistant, Business Services

**7.3** In the event of a vacancy on the PTOC for any reason—resignation, removal, or end of term— District staff shall post said vacancy and application process in a timely manner at all District offices, on the District website. Staff shall also publicize the vacancy via news releases prepared and delivered to local news media outlets.

## **Section 8. Reports.**

In addition to the Annual Report required in Section 3.2, the PTOC may choose to report to the Board following any meeting in order to advise the Board on the activities of the PTOC. Such report shall be in writing and shall summarize the proceedings and activities conducted by the PTOC.

## **Section 9. Officers.**

The PTOC shall elect a Chair and a Vice-Chair who shall act as Chair only when the chair is absent, which positions shall continue for two (2) year terms.

## **Section 10. Amendment of Bylaws.**

Any amendment to these Bylaws shall be approved by a majority vote of the Ventura Unified School District Board of Education.

## **Section 11. Termination.**

The Committee shall automatically terminate and disband at the earlier of the date when, (a) all parcel tax proceeds are spent, or (b) one year after the parcel tax expires.

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# ATTACHMENT A

## PARCEL TAX OVERSIGHT COMMITTEE

### ETHICS POLICY STATEMENT

This Ethics Policy Statement provides general guidelines for PTOC members to follow while carrying out their roles. Not all ethical issues that PTOC members face are covered in this Statement. However, this Statement captures some of the critical areas that help define ethical and professional conduct for PTOC members. The provisions of this Statement were developed from existing laws, rules, policies and procedures as well as from concepts that define generally accepted good business practices. PTOC members are expected to strictly adhere to the provisions of this Ethics Policy.

**CONFLICT OF INTEREST.** A PTOC member shall not make or influence a District decision regarding the expenditure of any parcel tax monies in a manner which will benefit the committee member's outside employment, business, or a personal finance or benefit an immediate family member, such as a spouse, child or parent.

**COMMITMENT TO UPHOLD LAW.** A PTOC member shall uphold the federal and California Constitutions, the laws and regulations of the United States and the State of California (particularly the Education Code) and all other applicable government entities, and the policies, procedures, rules and regulations of the Ventura Unified School District.

**COMMITMENT TO DISTRICT.** A PTOC member shall place the interests of the District above any personal or business interest of the member.

*I have read the above Ethics Policy Statement and agree to abide by all of the conditions contained therein.*

\_\_\_\_\_  
Signature of Committee Member

\_\_\_\_\_  
Date

Printed Name of Committee Member: \_\_\_\_\_

(revised: 5/14/24 – BOE approved)

**APPENDIX “B”**

**PTOC SUMMARY OF PROCEEDINGS & ACTIVITIES**

VENTURA UNIFIED SCHOOL DISTRICT

MEASURE H PARCEL TAX  
PERFORMANCE AUDIT

JUNE 30, 2023



CPAs | CONSULTANTS | WEALTH ADVISORS

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**VENTURA UNIFIED SCHOOL DISTRICT  
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JUNE 30, 2023**

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## INDEPENDENT AUDITORS' REPORT

Board of Education  
Ventura Unified School District  
Ventura, California

We have conducted a performance audit of the Ventura Unified School District (the District) Measure H parcel tax expenditures for the fiscal year ended June 30, 2023.

We conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

Our audit was limited to the objectives listed on page two of this report which includes determining the District's compliance with the provisions of Section 50075.1 (b) and (c) of the *California Government Code* as they apply to the parcel tax and the net proceeds thereof. Management is responsible for the District's compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of the District to determine if internal controls were adequate to help ensure the District's compliance with the requirements of Section 50075.1 (b) and (c) of the *California Government Code*. Accordingly, we do not express any assurance on the internal controls.

The results of our tests indicated that, in all significant respects, the District expended Measure H parcel tax proceeds for the fiscal year ended June 30, 2023 only for the specific uses identified by the District's Board of Education, and approved by the voters, in accordance with the with the requirements of Section 50075.1 (b) and (c) of the *California Government Code*.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Glendora, California  
March 25, 2024



**VENTURA UNIFIED SCHOOL DISTRICT  
PERFORMANCE AUDIT OF MEASURE H  
JUNE 30, 2023**

**BACKGROUND INFORMATION**

In November 2020, a parcel tax measure (Measure H) of the District was approved by the voters of the District. Measure H authorized the District to raise approximately \$2.2 million annually through a \$59 parcel tax for four years to raise funds that cannot be taken by the State of California and to aid in preserving and improving academic programs in the schools. Funds are to be used on the following:

- Fund core academic programs such as reading, writing, science, math, and technology.
- Minimize class size increases in all grades and layoffs for dozens of qualified teachers and school employees.
- Continue teacher professional development by providing training programs and activities that support quality teaching.
- Help preserve arts and music instruction, course offerings and electives that are necessary to prepare students for the competitive process of college and university admissions and the workforce, and provide instructional support for those students struggling with the basics.
- Reduce the impact of deep State budget cuts by providing a stable local funding source that cannot be taken away by the State or other school districts.
- Protect the taxpayers' investment in education and ensure District accountability by providing for oversight and independent financial audits of revenues and expenditures.

Pursuant to the requirements of Measure H, the Board of Education of the District established a Citizens' Oversight Committee and appointed its members. The principal purpose of the Citizens' Oversight Committee is to advise the Board on the expenditures funded by the measure in order to ensure that said funds are spent for the purposes approved by the voters. The Citizens' Oversight Committee will monitor the expenditures of these funds by the District and will report on an annual basis to the Board and community on how these funds have been spent.

**OBJECTIVES**

The objectives of our performance audit for the fiscal year ended June 30, 2023 were to:

- Determine the expenditures charged against the Measure H parcel tax were deposited into a separate account.
- Determine whether expenditures charged against Measure H funds have been made in accordance with the purposes identified on the ballot developed by the District's Board of Education, and approved by the voters, through the approval of Measure H.

**VENTURA UNIFIED SCHOOL DISTRICT  
PERFORMANCE AUDIT OF MEASURE H  
JUNE 30, 2023**

**SCOPE OF THE AUDIT**

The scope of our performance audit covered the fiscal period from July 1, 2022 to June 30, 2023. The propriety of expenditures funded through other state or local funding sources, other than the proceeds of Measure H, were not included within the scope of our audit. Expenditures incurred subsequent to June 30, 2023 were not reviewed or included within the scope of our audit or in this report.

**PROCEDURES PERFORMED**

- We identified the expenditures charged to Measure H by obtaining the general ledger and identified the allowable purposes by obtaining the Measure H election documents.
- We haphazardly selected a sample of expenditures made from Measure H funds for the fiscal year ended June 30, 2023. Our sample included 25 transactions totaling \$1,570,698. This represents 61% of total Measure H expenditures of \$2,554,523.
- We reviewed the actual invoices and supporting documentation to determine that expenditures charged to Measure H were:
  - Supported by invoices with evidence of proper approval and documentation of receipt of goods or services;
  - Properly expended on the allowable purposes as listed on the voter-approved ballot language.
  - Supported by documentation that the amounts of salaries expended were only to the extent employees were assigned to perform work associated with the purposes as listed on the voter-approved ballot language.

**CONCLUSION**

The results of our tests indicated that, in all significant respects, the District has properly accounted for the expenditures made from Measure H funds and that such expenditures were made for allowable purposes as listed on the voter approved ballot language.



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**Fund 010 - General Fund, Resource 9099 - VUSD Parcel Tax** **Fiscal Year 2023/24 Through June 2024**

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>Other Local Revenue</b>						
0-8621	Parcel Taxes	2,179,578.00	2,187,366.00	2,181,555.43	5,810.57	99.73
<b>Total Other Local Revenue</b>		<b>2,179,578.00</b>	<b>2,187,366.00</b>	<b>2,181,555.43</b>	<b>5,810.57</b>	<b>99.73</b>
<b>Total Year To Date Revenues</b>		<b>2,179,578.00</b>	<b>2,187,366.00</b>	<b>2,181,555.43</b>	<b>5,810.57</b>	<b>99.73</b>

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used	
<b>Expenditure Detail</b>							
<b>Certificated Salaries</b>							
0-1101	Contract Teachers	295,402.00	505,259.00	505,733.43	474.43-	100.09	
0-1103	Hourly Teachers		22,150.00	32,446.53	10,296.53-	146.49	
0-1106	Substitute Teacher		3,900.00	5,547.41	1,647.41-	142.24	
0-1107	Contractual Stipends		14,000.00	16,000.00	2,000.00-	114.29	
<b>Total Certificated Salaries</b>		<b>295,402.00</b>	<b>545,309.00</b>	<b>.00</b>	<b>559,727.37</b>	<b>14,418.37-</b>	<b>102.64</b>
<b>Classified Salaries</b>							
0-2906	Substitute Other Classified		32,000.00	41,260.50	9,260.50-	128.94	
<b>Total Classified Salaries</b>		<b>.00</b>	<b>32,000.00</b>	<b>.00</b>	<b>41,260.50</b>	<b>9,260.50-</b>	<b>128.94</b>
<b>Employee Benefits</b>							
0-3101	STRS-Certificated Positions	56,422.00	103,410.00	103,182.72	227.28	99.78	
0-3202	PERS-Classified Positions			1,491.40	1,491.40-	NO BDGT	
0-3301	OASDI/Medicare/Alt-Cert	4,422.00	8,127.00	9,368.06	1,241.06-	115.27	
0-3302	OASDI/Medicare/Alt-Class		2,448.00	3,109.97	661.97-	127.04	
0-3401	Health & Welfare Benefit-Cert	58,229.00	87,608.00	77,828.55	9,779.45	88.84	
0-3501	SUI-Certificated Positions	147.00	274.00	282.18	8.18-	102.99	
0-3502	SUI-Classified Positions		16.00	20.35	4.35-	127.19	
0-3601	Workers Comp Ins-Certificated	5,834.00	10,911.00	11,194.52	283.52-	102.60	
0-3602	Workers Comp Ins-Classified		633.00	814.92	181.92-	128.74	
0-3901	Other Benefits-Certificated		7,089.00	7,088.60	.40	99.99	
<b>Total Employee Benefits</b>		<b>125,054.00</b>	<b>220,516.00</b>	<b>.00</b>	<b>214,381.27</b>	<b>6,134.73</b>	<b>97.22</b>
<b>Books and Supplies</b>							
0-4300	Materials and Supplies	878,670.00	576,776.00	1,210,374.87	633,598.87-	209.85	
0-4400	Equipment Not Capitalized	1,168,525.00	1,419,191.00	799,555.72	619,635.28	56.34	
<b>Total Books and Supplies</b>		<b>2,047,195.00</b>	<b>1,995,967.00</b>	<b>.00</b>	<b>2,009,930.59</b>	<b>13,963.59-</b>	<b>100.70</b>
<b>Services and Other Operating Expenditures</b>							
0-5201	Mileage	1,000.00				NO BDGT	

selection Grouped by Account Type - Sorted by Org, Fund, Resource, Project Year, Object, Filtered by (Org = 622, Starting Period = 1, Ending Account Period = 0, Stmt Option? = R, Zero Amounts? = N, SACS? = N, Restricted? = Y, Resource = 9099)

Fund 010 - General Fund, Resource 9099 - VUSD Parcel Tax

Fiscal Year 2023/24 Through June 2024

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail (continued)</b>						
<b>Services and Other Operating Expenditures (continued)</b>						
0-5202		1,105.00		1,105.02	.02-	100.00
0-5600		65,909.00		26,246.07	39,662.93	39.82
0-5719		30,650.00		58,137.98	27,487.98-	189.68
0-5800	107,500.00	153,773.00		160,643.69	6,870.69-	104.47
0-5806		142,961.00		143,636.51	675.51-	100.47
	<b>Total Services and Other Operating Expenditures</b>	<b>108,500.00</b>	<b>394,398.00</b>	<b>389,769.27</b>	<b>4,628.73</b>	<b>98.83</b>
<b>Capital Outlay</b>						
0-6400		74,231.00		25,570.30	32,689.70	43.89
	<b>Total Capital Outlay</b>	<b>74,231.00</b>	<b>58,260.00</b>	<b>25,570.30</b>	<b>32,689.70</b>	<b>43.89</b>
	<b>Total Year To Date Expenditures</b>	<b>2,650,382.00</b>	<b>3,246,450.00</b>	<b>3,240,639.30</b>	<b>5,810.70</b>	<b>99.82</b>

Fund 010 - General Fund, Resource 9099 - VUSD Parcel Tax				Fiscal Year 2023/24 Through June 2024		
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance for Fund 010 - General Fund/9099 - VUSD Parcel Tax</b>						
A. Revenues	2,179,578.00	2,187,366.00		2,181,555.43	5,810.57	99.73
B. Expenditures	2,650,382.00	3,246,450.00		3,240,639.30	5,810.70	99.82
C. Subtotal (Revenue LESS Expense)	470,804.00-	1,059,084.00-		1,059,083.87-	.13-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	470,804.00-	1,059,084.00-		1,059,083.87-	.13-	
F. Fund Balance:						
Beginning Balance (9791)	470,804.00	1,059,084.00		1,059,083.87		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	470,804.00	1,059,084.00		1,059,083.87		
G. Calculated Ending Balance	.00	.00		.00		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)				1,059,083.87-		
Other						