

Del Norte Unified School District
Unaudited Actual Fund Balance Recap
2024-25

District General Fund

	2022/23	2023/24	2024/25
Revenues/Transfers In/Other Sources	75,836,916.33	74,784,715.36	76,983,767.54
Expenditures/Transfers Out/Other Uses	67,205,550.80	70,654,824.09	76,046,900.03
	8,631,365.53	4,129,891.27	936,867.51
Beginning Fund Balance	17,648,580.13	26,279,945.66	30,409,836.93
Ending Fund Balance	26,279,945.66	30,409,836.93	31,346,704.44

COMPONENTS OF ENDING FUND BALANCE

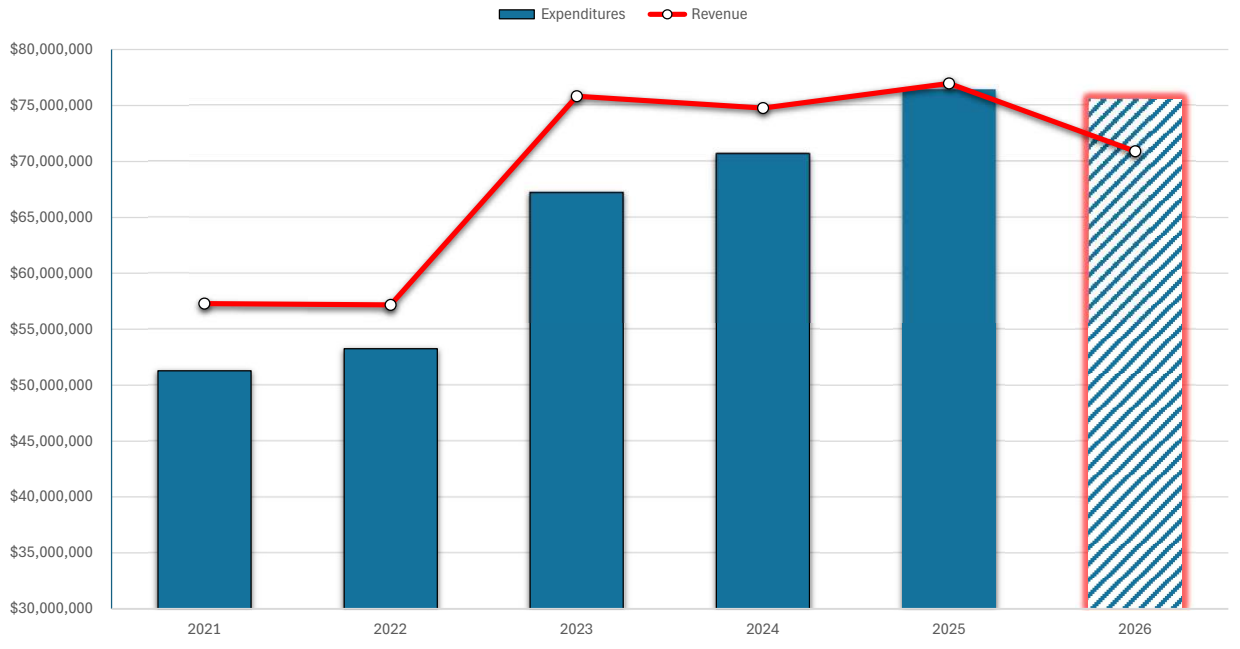
<u>Reserve for Stores</u>	-	-	-
<u>Reserve for Prepaid Expenditures</u>	374,431.21	374,431.21	-
<u>Legally Restricted Reserve</u>			
2600 Expanded Learning Opp. Program	1,783,784.99	2,736,713.65	3,613,386.76
6230 California Clean Energy Jobs Act	107,779.85	16,257.67	16,257.67
6266 Educator Effectivness	953,804.75	681,888.66	260,002.69
6300 State Restricted Lottery Instructional Materials	331,806.68	225,000.00	297,709.17
6332 CA Comm Schools Part Prog Implementation		1,658,774.53	2,705,516.86
6500 Special Education-Litigation Agmt Reserve (6 Trusts)	44,773.63	278,833.48	63,247.50
6510 Special Education-Infant	40,555.64	100,359.29	-
6536 SpEd: Dispute Prevention & Dispute	-	-	-
6537 SpEd: Learning Recovery Support	-	-	-
6547 SpEd: Early Intervention Preschool	314,456.00	-	-
6762 Arts Music Instr Block Grant	2,011,550.00	1,855,552.61	1,329,165.62
6770 Prop 28 Arts/Music 23-24		602,978.00	773,329.32
7028 Kitchen Infrastructure & Equipment	64,346.21	836.93	836.93
7029 Food Service Staff Training	27,892.40	21,394.00	21,394.00
7032 Kitchen Infrastructure & Training	546,110.00	457,520.48	401,298.68
7085 Learning Comm for School Success		442,657.21	271,038.33
7311 Classified Employee P.D. Block Grant	24,240.20	16,608.52	12,885.43
7339 Dual Enrollment Opportunities			491,230.00
7399 LCFF Equity Multiplier		185,787.00	251,153.77
7435 Learning Emerg Blk Grant	4,212,030.00	3,442,523.49	812,411.87
7820 Literacy Screenings			15,009.00
7840 Classified Employee Teacher Credential			53,760.00
7861 Ethnic Studies	28,583.00	28,583.00	-
9123 Ed Intensive Consulting	74,203.66	56,982.91	36,669.25
9603 Cali Reads	73,308.14	48,887.27	30,804.06
9609 Reach for Upside Grant		44,386.24	44,386.24
9610 Pivot Learning	-	-	-
9614 Youth Wellness Series Summit	12,327.51	-	-
9640 Medi-cal	495,371.79	1,214,761.11	1,644,715.77
9650 Klamath Promise Neighborhood Grant			1,625,308.72
	11,392,262.78	14,231,004.36	14,771,517.64

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District General Fund

	2022/23	2023/24	2024/25
<u>Other Restricted Reserve</u>			
26 CTE-Unrestricted	-	-	-
28 Lost Damaged Tech	368.82	-	50.00
46 Math/Science Regional Improvement	3,925.00	3,925.00	3,925.00
55 Music Grants (K-12)	-	2,280.15	4,048.66
98 District Athletics	9,260.18	9,260.18	9,260.18
100 HAF Mini Grants	50,533.63	47,730.91	45,205.59
160 No Kid Hungry	-	-	12,000.00
300 Financial System Continuing Implementation/Trng	60,406.64	38,961.28	38,961.28
579 Cal Endowment-Student Health Leadership	7,000.00	7,000.00	7,000.00
588 Foster Youth Services		11,417.06	13,208.15
591 Unrestricted Foster Yourth Services	8,720.57	8,720.57	8,720.57
635 TPP Student Wages	17,669.70	22,975.56	32,186.61
700 Wild Rivers Fund - N&L Rail Fund	11,532.37	61,295.37	11,534.82
750 Community Engagement Initiative			53,123.42
920 Yurok Demonstration Village	30,318.70	30,318.70	30,318.70
930 DN City, County and Schools Partnership	-	-	
940 DNHS Hall of Fame	1,036.23	1,036.23	991.45
1100 Unrestricted Lottery	187,342.84		-
1400 Education Protection Act	194,746.60	-	-
	592,787.28	244,921.01	270,534.43
<u>Reserve for Economic Uncertainties (3%)</u>	2,016,166.44	2,119,645.00	2,282,158.00
<u>Assigned Reserve</u>			
860 HR 2389 Federal Facilities and One Time Cash Flow Reserve	2,191,431.38	2,677,628.57	2,635,308.81
Contingent Legal Liability Reserve			5,000,000.00
Additional Reserve for Projected 25-26 Adopted Budget			4,608,173.00
Additional Reserve for Economic Uncertainties			2,049,546.99
Reserve for Restricted Program Sustainability	5,000,000.00	4,500,000.00	-
Reserve for Anticipated Salary Increases 23-24	2,000,000.00	-	-
Reserve for Projected Deficit		5,000,000.00	-
	9,191,431.38	12,177,628.57	14,293,028.80
<u>Undesignated Unrestricted Reserve</u>	2,712,866.57	1,507,127.79	-

District 5-Year Actuals - Comparison

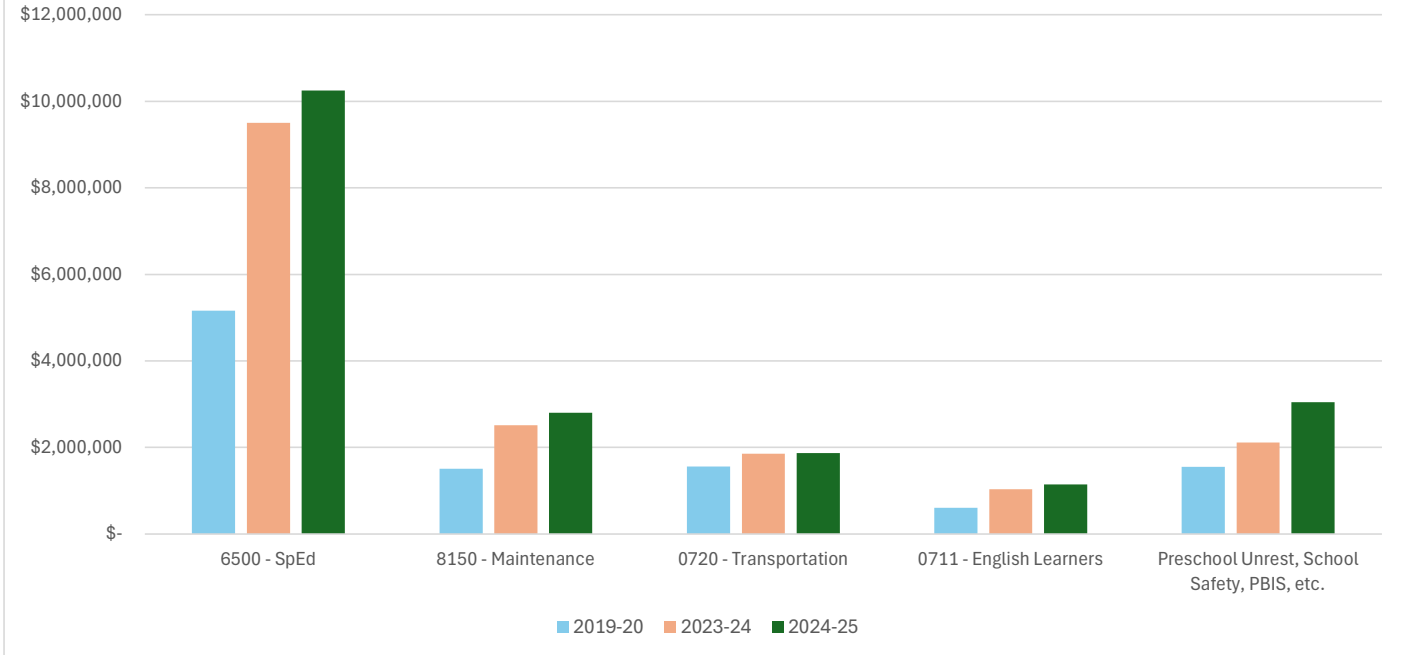


Fund 01 - District

YE	Expenditures	Revenue
2021	\$ 51,282,020.42	\$ 57,296,736.78
2022	\$ 53,239,259.37	\$ 57,177,061.30
2023	\$ 67,205,550.68	\$ 75,836,916.21
2024	\$ 70,654,824.09	\$ 74,784,715.36
2025	\$ 76,385,195.78	\$ 76,983,767.54
2026	\$ 75,519,759.00	\$ 70,911,586.00

Adopted Budget

General Fund Contribution Comparison

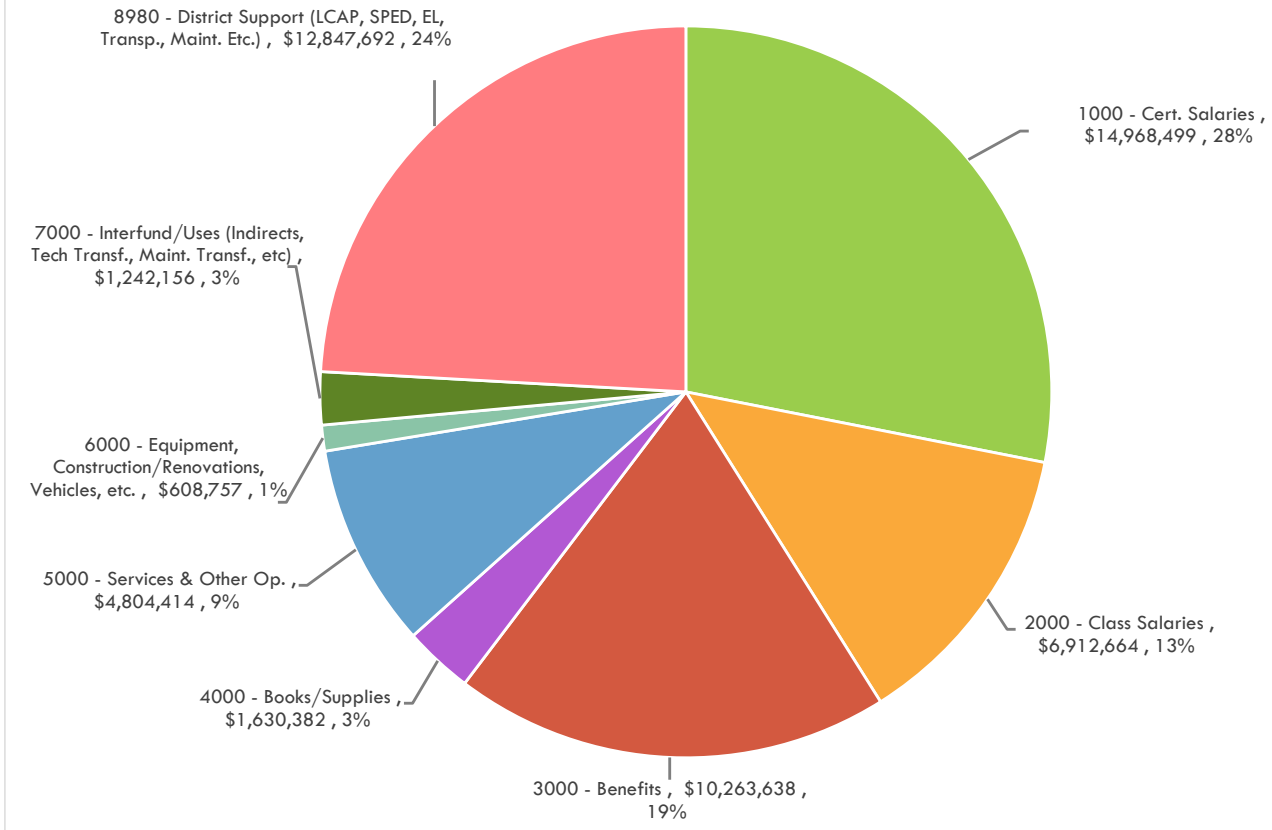


	6500 - SpEd	8150 - Maintenance	0720 - Transportation	0711 - English Learners	Preschool Unrest, School Safety, PBIS, etc.	Total
2019-20	\$ 5,161,276.50	\$ 1,505,648.12	\$ 1,562,227.07	\$ 604,984.15	\$ 1,550,350.84	\$ 10,384,486.68
2023-24	\$ 9,504,099.31	\$ 2,513,608.47	\$ 1,858,483.40	\$ 1,037,459.76	\$ 2,116,072.69	\$ 17,029,723.63
2024-25	\$ 10,245,416.05	\$ 2,799,793.22	\$ 1,869,554.20	\$ 1,147,087.42	\$ 3,041,264.23	\$ 19,103,115.12
	8%	11%	1%	11%	44%	12%

Percent increase from prior year

Fund 01 - LCFF		
2019-20	\$ 35,940,320.63	
2020-21	\$ 37,922,345.39	6%
2021-22	\$ 38,985,681.30	3%
2022-23	\$ 42,297,226.69	8%
2023-24	\$ 46,474,066.05	10%
2024-25	\$ 47,121,529.00	1%

2024-25 UNRESTRICTED EXPENDITURES BY OBJECT



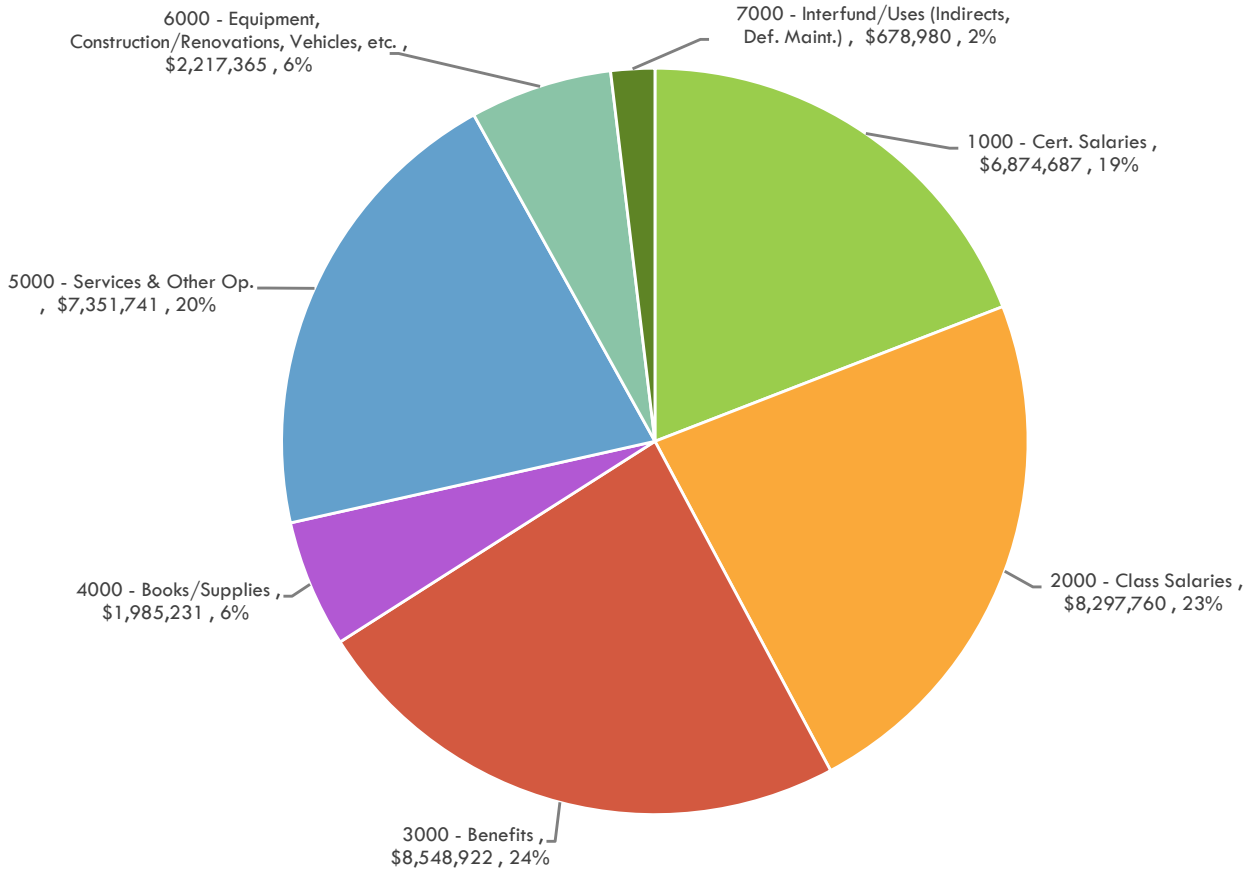
FUND 01 - DISTRICT

Revenue	\$ 53,675,306
Expenditures	\$ 53,278,202
Net Increase (Decrease) in Fund Balance	\$ 397,104.23

Projected Yr Totals

1000 - Cert. Salaries	\$ 14,968,499
2000 - Class Salaries	\$ 6,912,664
3000 - Benefits	\$ 10,263,638
4000 - Books/Supplies	\$ 1,630,382
5000 - Services & Other Op.	\$ 4,804,414
6000 - Equipment, Construction/Renovations, Vehicles, etc.	\$ 608,757
7000 - Interfund/Uses (Indirects, Tech Transf., Maint. Transf., etc)	\$ 1,242,156
8980 - District Support (LCAP, SPED, EL, Transp., Maint. Etc.)	\$ 12,847,692

2024-25 RESTRICTED EXPENDITURES BY OBJECT



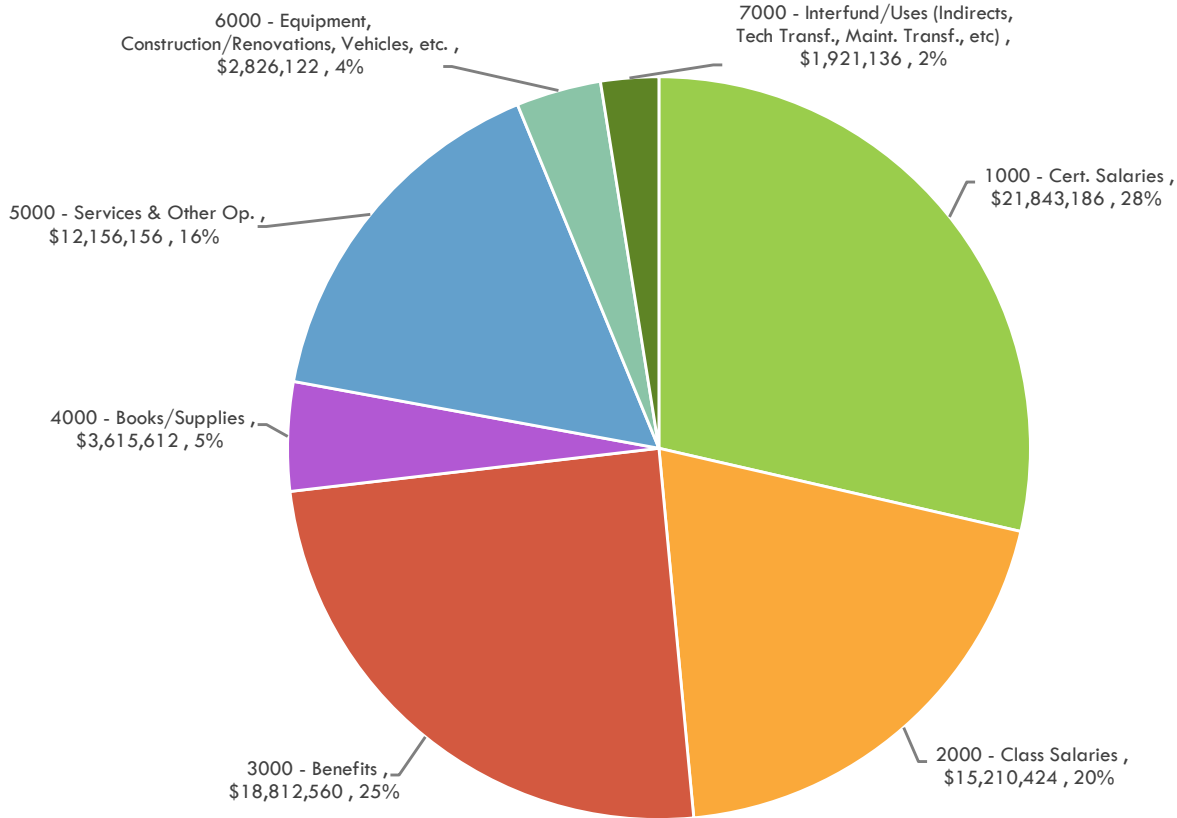
FUND 01 - DISTRICT

Revenue	\$	23,646,758
8980 - District Support	\$	12,847,692
Expenditures	\$	35,954,686
Net Increase (Decrease) in Fund Balance	\$	539,763.28

Projected Yr Totals

1000 - Cert. Salaries	\$	6,874,687
2000 - Class Salaries	\$	8,297,760
3000 - Benefits	\$	8,548,922
4000 - Books/Supplies	\$	1,985,231
5000 - Services & Other Op.	\$	7,351,741
6000 - Equipment, Construction/Renovations, Vehicles, etc.	\$	2,217,365
7000 - Interfund/Uses (Indirects, Def. Maint.)	\$	678,980

2024-25 COMBINED EXPENDITURES BY OBJECT



FUND 01 - DISTRICT

Revenue	\$ 77,322,063.29
8980 - District Support (Unrestricted)	\$ (12,847,691.79)
8980 - District Support (Restricted)	\$ 12,847,691.79
Expenditures	\$ 76,385,195.78
Net Increase (Decrease) in Fund Balance	\$ 936,867.51

Projected Yr Totals

1000 - Cert. Salaries	\$ 21,843,186
2000 - Class Salaries	\$ 15,210,424
3000 - Benefits	\$ 18,812,560
4000 - Books/Supplies	\$ 3,615,612
5000 - Services & Other Op.	\$ 12,156,156
6000 - Equipment, Construction/Renovations, Vehicles, etc.	\$ 2,826,122
7000 - Interfund/Uses (Indirects, Tech Transf., Maint. Transf., etc)	\$ 1,921,136

Account Object Code		2024/25 Revised Budget	2024/25 Actuals
Fund 01 - General Fund			
Revenue			
8000	Revenue	74,583,954	77,322,063.29
Expense			
1000	Certificated Sa	20,688,467	21,843,186.15
2000	Classified Sala	14,310,283	15,210,423.99
3000	Employee Bene	19,238,461	18,812,559.55
4000	Books&Supplies	5,236,054	3,615,612.43
5000	Svcs & Oth Oper	11,450,583	12,156,155.64
6000	Capital Outlay	2,282,452	2,826,121.97
7000	Other Outgo	1,674,443	1,921,136.05
	Total for Expense accounts	74,880,743	76,385,195.78
Total for Org 008 and Fund 01			
	Revenue	74,583,954	77,322,063.29
	Expense	74,880,743	76,385,195.78
	Calc Ending Balance	296,789-	936,867.51