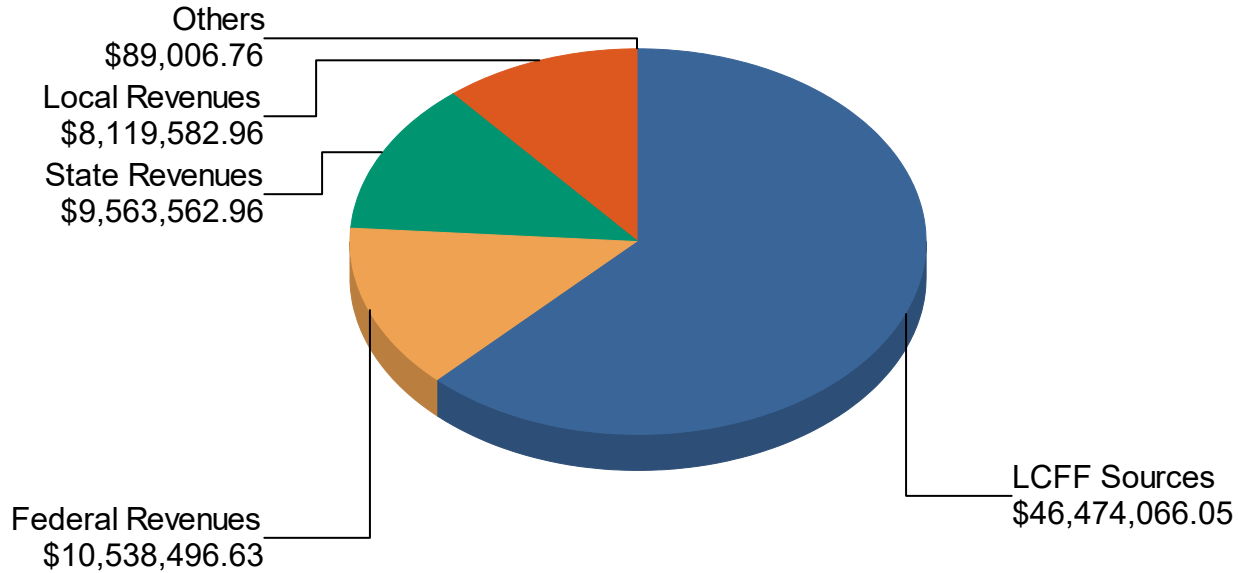
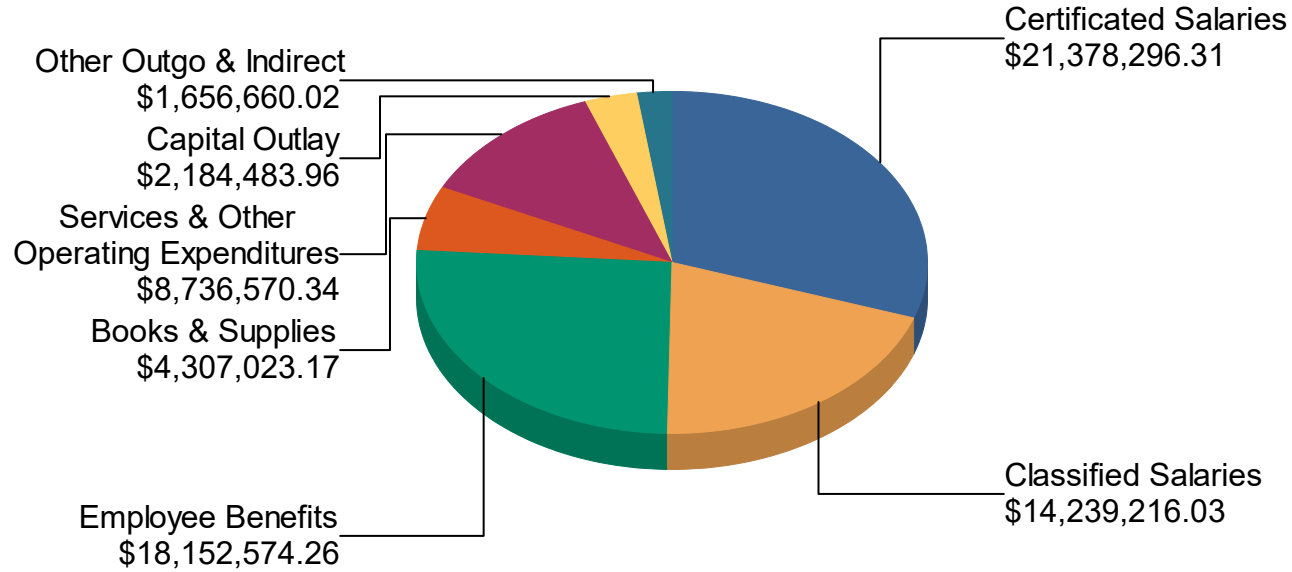


**Fiscal Year 2023/24 General Fund  
Actuals Revenues**



LCFF Sources	\$46,474,066.05	62.1%
Federal Revenues	\$10,538,496.63	14.1%
State Revenues	\$9,563,562.96	12.8%
Local Revenues	\$8,119,582.96	10.9%
Others	\$89,006.76	0.1%
<b>Total:</b>	<b>\$74,784,715.36</b>	<b>100.0%</b>

### Fiscal Year 2023/24 General Fund Actuals Expenditures



Certificated Salaries	\$21,378,296.31	30.3%
Classified Salaries	\$14,239,216.03	20.2%
Employee Benefits	\$18,152,574.26	25.7%
Books & Supplies	\$4,307,023.17	6.1%
Services & Other Operating Expenditures	\$8,736,570.34	12.4%
Capital Outlay	\$2,184,483.96	3.1%
Other Outgo & Indirect	\$1,656,660.02	2.3%
<b>Total:</b>	<b>\$70,654,824.09</b>	<b>100.0%</b>

**Del Norte Unified School District**  
**Unaudited Actual Fund Balance Recap**  
**2023-24**

**District General Fund**

	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>
Revenues/Transfers In/Other Sources	57,177,061.30	75,836,916.33	74,784,715.36
Expenditures/Transfers Out/Other Uses	53,239,259.37	67,205,550.80	70,654,824.09
	3,937,801.93	8,631,365.53	4,129,891.27
Beginning Fund Balance	13,710,778.20	17,648,580.13	26,279,945.66
Ending Fund Balance	17,648,580.13	26,279,945.66	30,409,836.93

**COMPONENTS OF ENDING FUND BALANCE**

<b><u>Reserve for Stores</u></b>	<b>92,262.16</b>	<b>-</b>	<b>-</b>
<b><u>Reserve for Prepaid Expenditures</u></b>	<b>492,219.04</b>	<b>374,431.21</b>	<b>374,431.21</b>
<b><u>Legally Restricted Reserve</u></b>			
2600 Expanded Learning Opp. Program	654,721.55	1,783,784.99	2,736,713.65
6230 California Clean Energy Jobs Act	107,779.85	107,779.85	16,257.67
6266 Educator Effectivness	1,078,533.00	953,804.75	681,888.66
6300 State Restricted Lottery Instructional Materials	249,578.73	331,806.68	225,000.00
6332 CA Comm Schools Part Prog Implementation			1,658,774.53
6500 Special Education-Litigation Agmt Reserve (6 Trusts)	42,811.63	44,773.63	278,833.48
6510 Special Education-Infant		40,555.64	100,359.29
6536 SpEd: Dispute Prevention & Dispute	68,613.00	-	-
6537 SpEd: Learning Recovery Support	385,949.00	-	-
6547 SpEd: Early Intervention Preschool	261,086.00	314,456.00	-
6762 Arts Music Instr Block Grant	-	2,011,550.00	1,855,552.61
6770 Prop 28 Arts/Music 23-24			602,978.00
7028 Kitchen Infrastructure & Equipment	118,059.00	64,346.21	836.93
7029 Food Service Staff Training	44,705.00	27,892.40	21,394.00
7032 Kitchen Infrastructure & Training	-	546,110.00	457,520.48
7085 learning Comm for School Success			442,657.21
7311 Classified Employee P.D. Block Grant	24,240.20	24,240.20	16,608.52
7388 SB 117 COVID-19 LEA Response Funds	6,098.96	6,098.96	-
7399 LCFF Equity Multiplier			185,787.00
7412 A-G Success Grant	185,121.00	164,239.37	38,718.31
7413 A-G Learning Loss Mitg Grant	75,000.00	75,000.00	75,000.00
7425 AB 86 Expanded Learning Opportunity Grant	-	-	-
7426 AB 86 ELO Paraprofessional	-	-	-
7435 Learning Emerg Blk Grant	-	4,212,030.00	3,442,523.49
7861 Ethnic Studies	28,583.00	28,583.00	28,583.00
9123 Ed Intensive Consulting	92,146.01	74,203.66	56,982.91
9603 Cali Reads	82,183.83	73,308.14	48,887.27
9609 Reach for Upside Grant			44,386.24
9610 Pivot Learning	3,580.57	-	-
9614 Youth Wellness Series Summit	-	12,327.51	-
9640 Medi-cal	234,441.52	495,371.79	1,214,761.11
	<b>3,743,231.85</b>	<b>11,392,262.78</b>	<b>14,231,004.36</b>

**Del Norte Unified School District**  
**Unaudited Actual Fund Balance Recap**  
**2023-24**

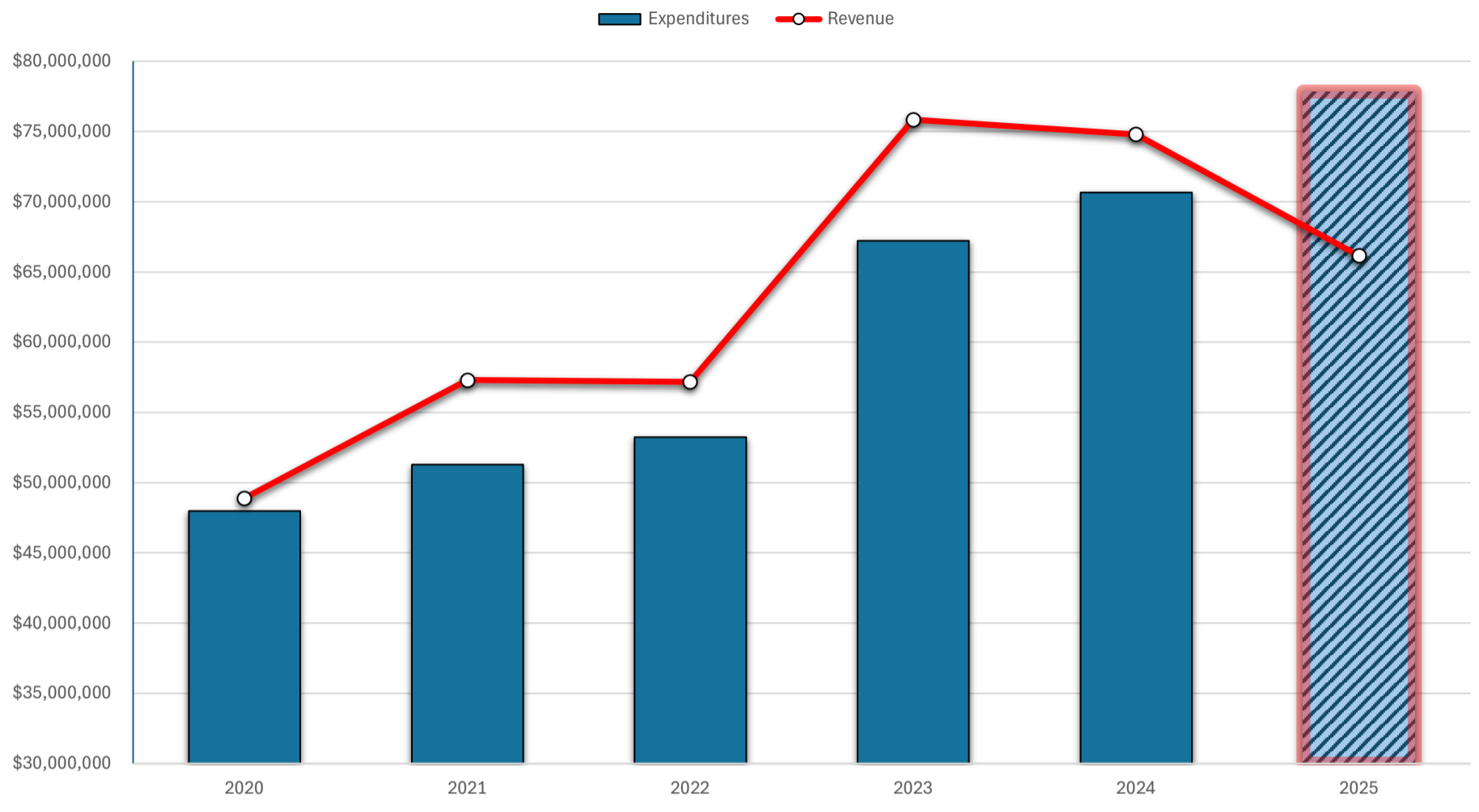
**District General Fund**

	2021/22	2022/23	2023/24
<b><u>Other Restricted Reserve</u></b>			
26 CTE-Unrestricted	1,827.06	-	-
28 Lost Damaged Tech	-	368.82	-
38 Target Field Trip Grant	752.71	-	-
39 Every 15 Minutes	2,540.56	-	-
46 Math/Science Regional Improvement	3,925.00	3,925.00	3,925.00
55 Music Grants (K-12)	1,340.52	-	2,280.15
69 Western Growers Grant	20.01	1,210.51	-
74 After School Program Unrestricted	246.70	-	-
76 Board Special Projects	813.35	-	-
87 Grant Evaluation Services	1,855.34	-	-
98 District Athletics	9,260.18	9,260.18	9,260.18
100 HAF Mini Grants	54,123.23	50,533.63	47,730.91
199 Grants for Growing FFA	424.81	-	-
300 Financial System Continuing Implementation/Trng	60,406.64	60,406.64	38,961.28
515 Tsunami Sister City Travel	8,715.49	8,715.49	-
579 Cal Endowment-Student Health Leadership	7,000.00	7,000.00	7,000.00
588 Foster Youth Services			11,417.06
591 Unrestricted Foster Yourth Services	8,720.57	8,720.57	8,720.57
635 TPP Student Wages	11,600.24	17,669.70	22,975.56
700 Wild Rivers Fund - N&L Rail Fund	23,282.93	11,532.37	61,295.37
920 Yurok Demonstration Village	67,827.42	30,318.70	30,318.70
930 DN City, County and Schools Partnership	-	-	-
940 DNHS Hall of Fame	1,053.38	1,036.23	1,036.23
950 DNHS Hydration Station	11,223.12	-	-
1100 Unrestricted Lottery	-	187,342.84	-
1400 Education Protection Act	-	194,746.60	-
	<b>276,959.26</b>	<b>592,787.28</b>	<b>244,921.01</b>
<b><u>Reserve for Economic Uncertainties (3%)</u></b>	<b>1,597,177.70</b>	<b>2,016,166.44</b>	<b>2,119,645.00</b>
<b><u>Assigned Reserve</u></b>			
860 HR 2389 Federal Facilities and One Time Cash Flow Reserve	1,757,157.74	2,191,431.38	2,677,628.57
Reserve for Restricted Program Sustainability	3,000,000.00	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
	<b>4,757,157.74</b>	<b>9,191,431.38</b>	<b>12,177,628.57</b>
<b><u>Undesignated Unrestricted Reserve</u></b>	<b>1,932,414.64</b>	<b>2,712,866.57</b>	<b>1,507,127.79</b>

<b>Reserve Requirement Comparison with Prior Years</b>		
		% of Total Expenditures
Undesignated/Unrestricted Fund Balance 23/24	1,507,127.79	<b>3.84%</b>
Undesignated/Unrestricted Fund Balance 22/23	2,712,866.57	4.04%
Undesignated/Unrestricted Fund Balance 21/22	1,932,414.64	3.63%

\*Includes expenditure of prior year carryovers

### 5-Year Actuals - Comparison



<b>YE</b>	<b>Expenditures</b>		<b>Revenue</b>	
<b>2020</b>	\$	47,993,378.99	\$	48,905,304.24
<b>2021</b>	\$	51,282,020.42	\$	57,296,736.78
<b>2022</b>	\$	53,239,259.37	\$	57,177,061.30
<b>2023</b>	\$	67,205,550.68	\$	75,836,916.21
<b>2024</b>	\$	70,654,824.09	\$	74,784,715.36
<b>2025</b>	\$	77,831,978.00	\$	66,147,283.00