



Yreka Union School District 23/24 Unaudited Actuals

Prepared by CBO, Emily Lipke • 09.10.2024

Overview

Unaudited Actuals

July 1, 2023 thru June 30, 2024

NET INCREASE (DECREASE) IN FUND BALANCE

- 23/24 Unaudited Actuals- (\$3,207,321.82)
- 24/25 Budget- (\$720,577.14)
- 24/25 45 Day Revise- (\$876,909.79)

Key takeaway, we have made strides in reducing our deficit spending problem but we still have a lot of work to do.

Fund 01

23/24 Unaudited Actuals vs. 24/25 Budget

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
A. REVENUES								
1) LCFF Sources		8010-8099	10,581,965.66	0.00	10,581,965.66	11,622,657.46	0.00	11,622,657.46
2) Federal Revenue		8100-8299	208,971.30	2,754,089.84	2,963,061.14	208,971.30	996,529.51	1,205,500.81
3) Other State Revenue		8300-8599	277,343.96	2,416,810.14	2,694,154.10	269,009.21	1,752,304.34	2,021,313.55
4) Other Local Revenue		8600-8799	366,413.91	492,820.47	859,234.38	245,004.58	454,709.88	699,714.46
5) TOTAL, REVENUES			11,434,694.83	5,663,720.45	17,098,415.28	12,345,642.55	3,203,543.73	15,549,186.28
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,685,492.22	1,700,762.90	6,386,255.12	4,739,768.50	979,855.44	5,719,623.94
2) Classified Salaries		2000-2999	1,756,320.78	1,688,607.87	3,444,928.65	2,187,272.34	1,030,759.08	3,218,031.42
3) Employee Benefits		3000-3999	2,726,205.35	2,071,017.02	4,797,222.37	2,983,780.10	1,386,998.29	4,370,778.39
4) Books and Supplies		4000-4999	301,309.23	182,449.86	483,759.09	319,594.85	146,798.42	466,393.27
5) Services and Other Operating Expenditures		5000-5999	1,797,429.36	538,833.72	2,336,263.08	1,562,594.73	761,863.67	2,324,458.40
6) Capital Outlay		6000-6999	2,176,916.97	280,731.39	2,457,648.36	0.00	20,500.00	20,500.00
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	399,660.43	0.00	399,660.43	149,978.00	0.00	149,978.00
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(54,273.38)	54,273.38	0.00	(2,675.00)	2,675.00	0.00
9) TOTAL, EXPENDITURES			13,789,060.96	6,516,676.14	20,305,737.10	11,940,313.52	4,329,449.90	16,269,763.42
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,354,366.13)	(852,955.69)	(3,207,321.82)	405,329.03	(1,125,906.17)	(720,577.14)

Fund 01

22/23 & 21/22 Unaudited Actuals

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2021-22 Unaudited Actuals		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)
A. REVENUES								
1) LCFF Sources		8010-8099	11,405,731.81	0.00	11,405,731.81	11,557,377.54	0.00	11,557,377.54
2) Federal Revenue		8100-8299	189,432.45	2,254,660.24	2,444,092.69	146,509.30	2,093,345.97	2,239,855.27
3) Other State Revenue		8300-8599	215,576.34	3,336,608.45	3,552,184.79	143,994.97	1,746,595.48	1,890,590.45
4) Other Local Revenue		8600-8799	261,878.69	451,658.50	713,537.19	252,558.58	364,150.47	616,709.05
5) TOTAL, REVENUES			12,072,619.29	6,042,927.19	18,115,546.48	12,100,440.39	4,204,091.92	16,304,532.31
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,216,411.60	790,583.17	6,006,994.77	4,352,559.61	942,889.67	5,295,449.28
2) Classified Salaries		2000-2999	1,665,347.26	992,178.90	2,657,526.16	1,257,793.85	947,132.77	2,204,926.62
3) Employee Benefits		3000-3999	3,019,234.82	1,210,766.81	4,230,001.63	2,571,823.07	1,248,668.42	3,820,491.49
4) Books and Supplies		4000-4999	533,454.49	399,009.36	932,463.85	389,923.32	278,088.78	668,012.10
5) Services and Other Operating Expenditures		5000-5999	1,503,299.48	209,118.93	1,712,418.41	1,377,550.39	210,032.51	1,587,582.90
6) Capital Outlay		6000-6999	14,900.00	1,691,284.10	1,706,184.10	8,751.36	553,856.87	562,608.23
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	463,722.36	0.00	463,722.36	442,603.12	0.00	442,603.12
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(93,134.34)	93,134.34	0.00	(74,797.00)	74,797.00	0.00
9) TOTAL, EXPENDITURES			12,323,235.67	5,386,075.61	17,709,311.28	10,326,207.72	4,255,466.02	14,581,673.74
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(250,616.38)	656,851.58	406,235.20	1,774,232.67	(51,374.10)	1,722,858.57

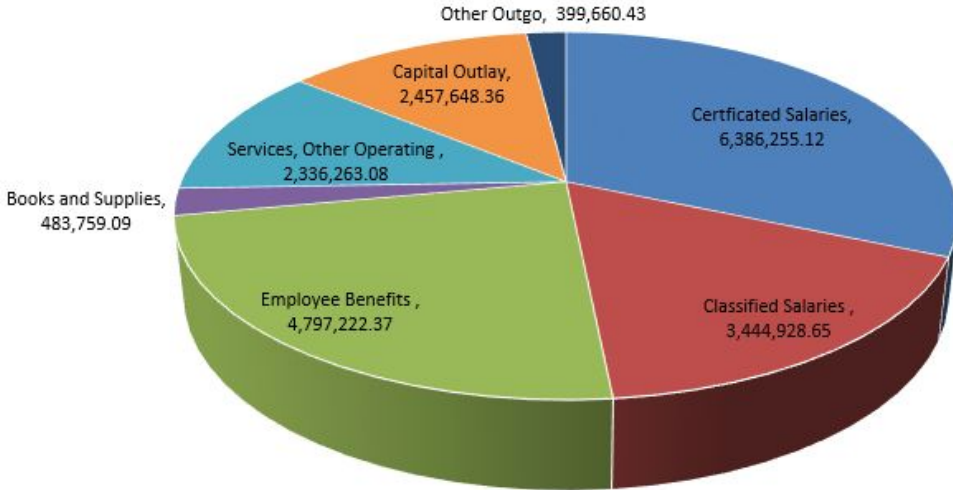
Fund 01

20/21, 19/20 & 18/19 Unaudited Actuals

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2019-20 Unaudited Actuals			2018-19 Unaudited Actuals		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)
A. REVENUES											
1) LCFF Sources		8010-8099	9,567,319.00	0.00	9,567,319.00	9,595,028.21	0.00	9,595,028.21	9,372,295.07	0.00	9,372,295.07
2) Federal Revenue		8100-8299	168,931.08	2,009,328.41	2,178,259.49	178,031.49	851,465.55	1,029,497.04	193,047.88	790,250.31	983,298.19
3) Other State Revenue		8300-8599	212,380.81	1,152,631.68	1,365,012.49	302,867.30	638,626.14	941,493.44	367,988.87	903,019.35	1,271,008.22
4) Other Local Revenue		8600-8799	56,595.39	299,545.10	356,140.49	477,258.73	334,890.64	812,149.37	134,076.43	347,128.32	481,204.75
5) TOTAL REVENUES			10,005,226.28	3,461,505.19	13,466,731.47	10,553,185.73	1,824,982.33	12,378,168.06	10,067,408.25	2,040,397.98	12,107,806.23
B. EXPENDITURES											
1) Certificated Salaries		1000-1999	3,858,363.27	492,085.78	4,350,449.05	3,936,994.00	575,004.68	4,511,998.68	3,741,088.52	587,022.79	4,328,111.31
2) Classified Salaries		2000-2999	1,214,283.46	576,580.77	1,790,864.23	1,092,925.44	562,175.95	1,655,101.39	1,014,240.48	460,967.83	1,475,208.31
3) Employee Benefits		3000-3999	2,388,124.80	895,171.28	3,283,295.88	2,297,442.87	969,469.15	3,266,912.02	2,076,257.86	1,126,967.40	3,203,225.26
4) Books and Supplies		4000-4999	245,690.29	791,693.87	1,037,384.16	456,145.06	95,582.43	551,727.49	470,193.85	207,912.78	678,106.63
5) Services and Other Operating Expenditures		5000-5999	1,335,760.46	142,701.51	1,478,461.97	1,217,297.86	150,233.69	1,367,531.55	1,303,651.56	166,849.32	1,470,500.88
6) Capital Outlay		6000-6999	0.00	25,397.00	25,397.00	27,534.09	0.00	27,534.09	22,835.50	172,962.19	195,797.69
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	458,923.49	0.00	458,923.49	290,128.32	0.00	290,128.32	331,964.60	0.00	331,964.60
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(33,409.53)	33,409.53	0.00	(59,990.41)	59,990.41	0.00	(60,409.24)	60,409.24	0.00
9) TOTAL EXPENDITURES			9,467,736.04	2,957,039.74	12,424,775.78	9,258,477.23	2,412,456.31	11,670,933.54	8,899,823.13	2,783,091.55	11,682,914.68
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			537,490.24	504,465.45	1,041,955.69	1,294,708.50	(587,473.98)	707,234.52	1,167,585.12	(742,693.57)	424,891.55

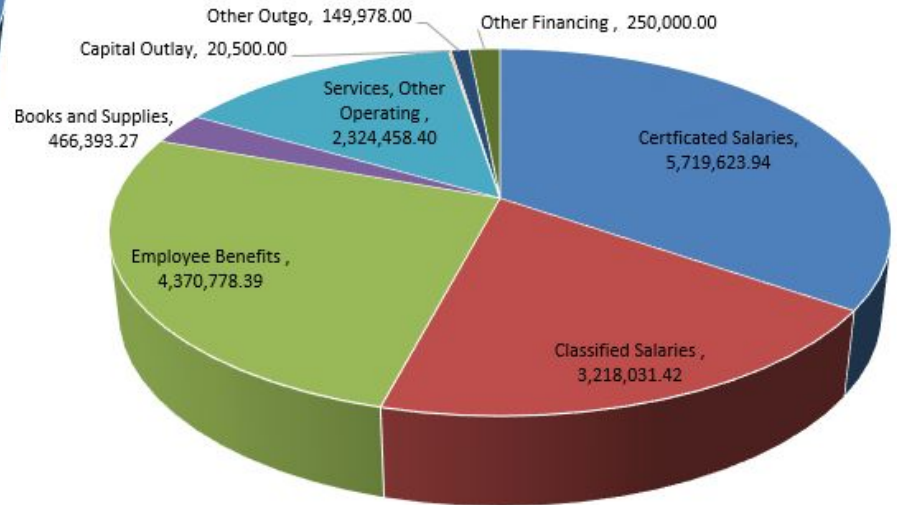
How we ended 23-24

2023-24 UNAUDITED ACTUALS TOTAL EXPENDITURES



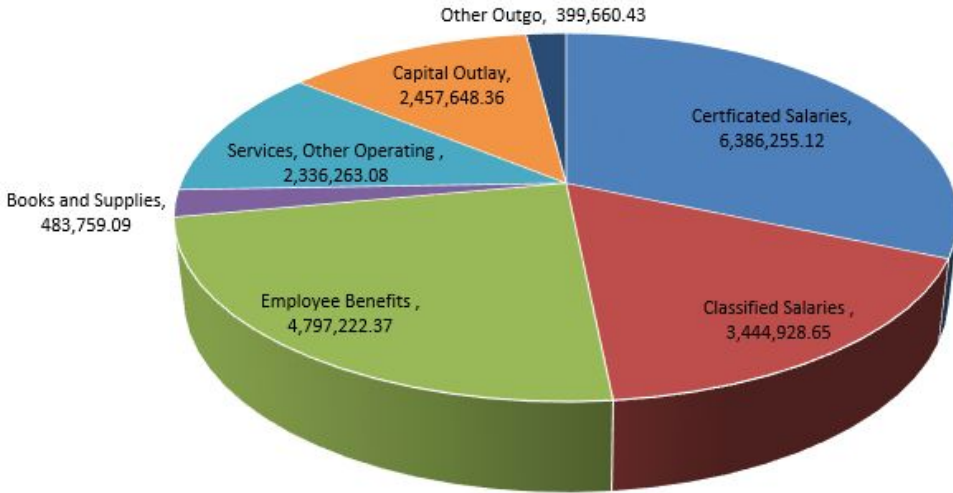
How we started 24-25

2024-25 BUDGET DEVELOPMENT TOTAL EXPENDITURES



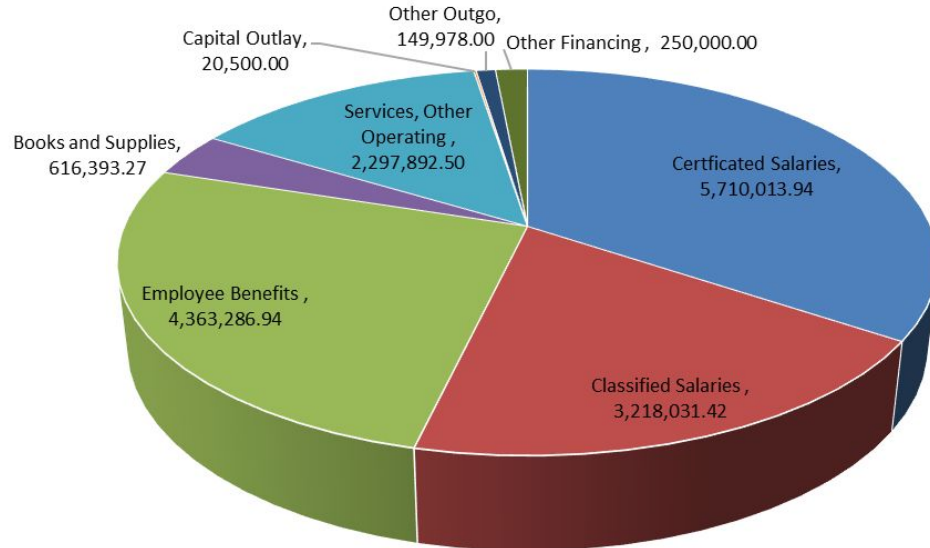
How we ended 23-24

2023-24 UNAUDITED ACTUALS TOTAL EXPENDITURES

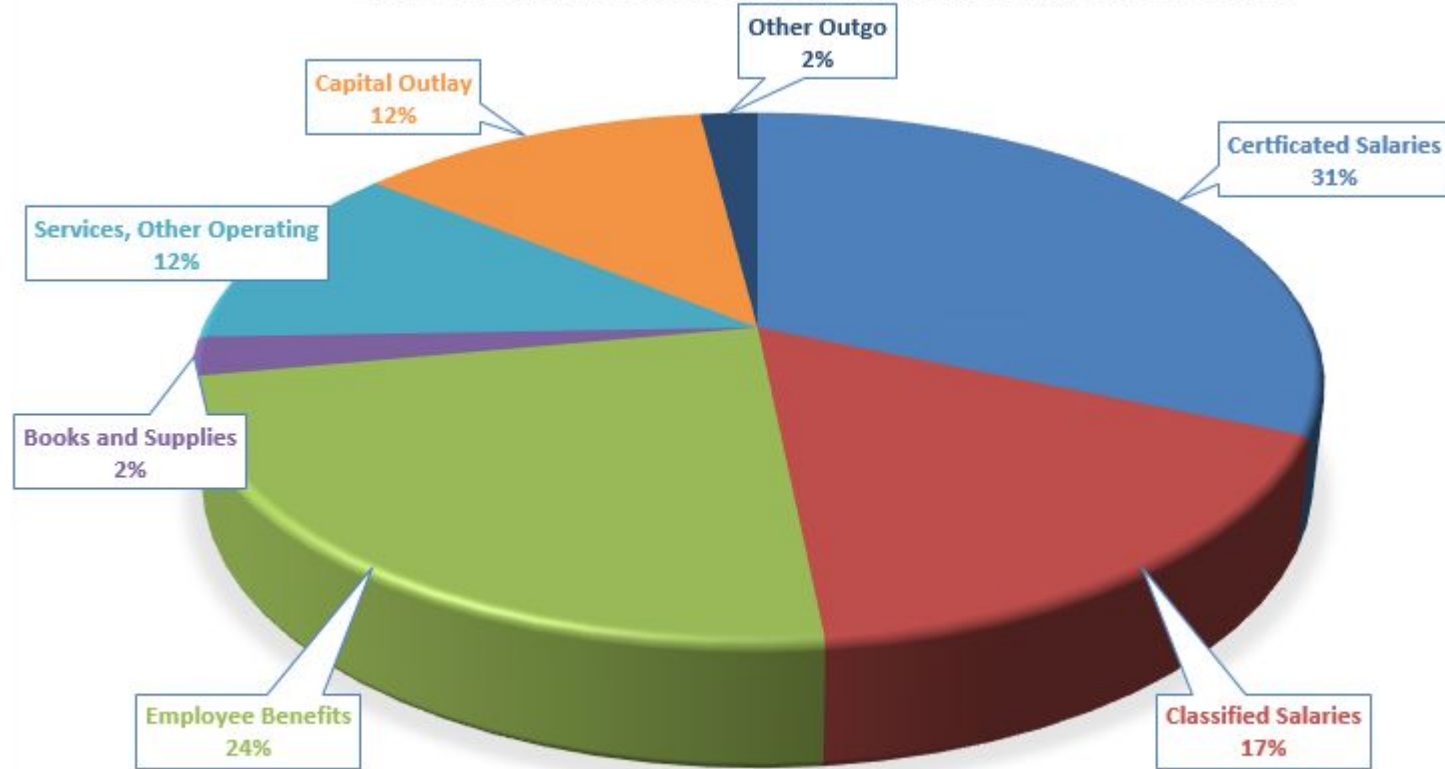


Where we are for 24-25

2024-25 45 DAY REVISE TOTAL EXPENDITURES



2023-24 UNAUDITED ACTUALS TOTAL EXPENDITURES



23-24 Average Daily Attendance

Yreka Union Elementary
Siskiyou County

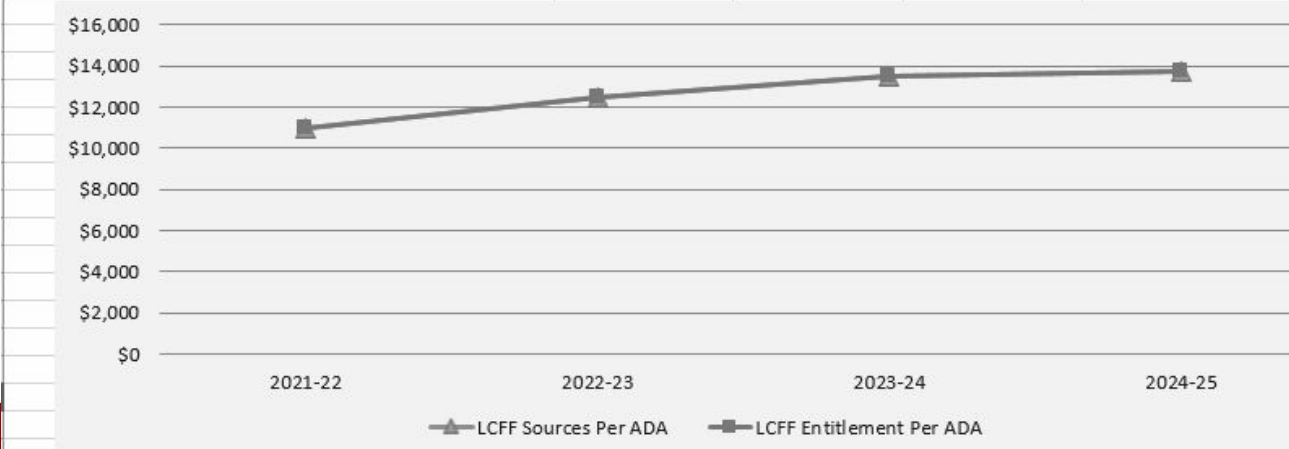
2023-24 Unaudited Actuals
AVERAGE DAILY ATTENDANCE

47 70508 0000000
Form A
E8AXR5UC7U(2023-24)

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	789.27	790.99	858.18	820.27	820.27	841.24
4. Total, District Regular ADA (Sum of Lines A1 through A3)	789.27	790.99	858.18	820.27	820.27	841.24
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	20.33	20.33	20.33	20.97	20.97	20.97
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	20.33	20.33	20.33	20.97	20.97	20.97
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	809.60	811.32	878.51	841.24	841.24	862.21

LCFF Entitlement per funded ADA

LCFF Entitlement per ADA				
	2021-22	2022-23	2023-24	2024-25
Funded ADA (LCFF & NSS)	940.00	922.57	878.51	862.21
LCFF Sources per ADA, including NSS	\$ 10,990.37	\$ 12,477.92	\$ 13,521.62	\$ 13,726.12
Net Dollar Change per ADA		\$ 1,487.55	\$ 1,043.70	\$ 204.51
Net Percent Change		13.54%	8.36%	1.51%
Estimated LCFF Entitlement per ADA (excludes minimum state	\$ 10,990.37	\$ 12,477.92	\$ 13,521.62	\$ 13,726.12
Net Change per ADA		\$ 1,487.55	\$ 1,043.70	\$ 204.51
Net Percent Change		13.54%	8.36%	1.51%



Funded ADA is the last 3 year average on the LCFF calculator that FCMAT created. FCMAT works with the state to build in the states budget assumptions to make sure school districts are using the most accurate figures.