



Board of Trustees

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**Shasta Union High School District
Board of Trustees Special Meeting**

Large Conference Room
Shasta Union High School District
2200 Eureka Way Suite B, Redding, CA 96001
June 21, 2022
1:00 p.m. – Call to Order
1:00 p.m. – Open Session

Mission:

To inspire and prepare every student to succeed in high school and beyond.

Our Board and staff are committed to excellent education through academics, Career Technical Education, the arts, athletics and activities. Our students gain the confidence and skills to adapt in their ever-changing world. Together with our families, we develop responsible members of the community.

Vision:

Educating Every Student for Success

In compliance with the Americans with Disabilities Act, for those requiring special assistance to access the Board meeting room, to access written documents being discussed at the Board meeting, or to otherwise participate at Board meetings, please contact Board Secretary Jim Cloney at (530) 241-3261 for assistance. Notification at least 48 hours before the meeting will enable the District to make reasonable arrangements to ensure accessibility to the Board meeting and to provide any required accommodations, auxiliary aids or services.

Documents provided to a majority of the Governing Board regarding an open session item on this agenda will be made available for public inspection in the District Office located at 2200 Eureka Way Suite B, Redding, CA during normal business hours.

Agenda

1. CALL PUBLIC SESSION TO ORDER
2. ROLL CALL
3. OPENING BUSINESS
 - 3.1 Pledge of Allegiance
 - 3.2 Mission and Vision Statements
4. PUBLIC COMMENT

The public may comment on any specific agenda item or any item of interest to the public that is within the Board's jurisdiction. The Board may limit comments to no more than three minutes pursuant to Board policy. The maximum time allowed for each agenda item shall be 20 minutes. The Board President may further limit the speaking time allowed in order to facilitate the progress of the meeting.

5. APPROVAL OF AGENDA
6. BUSINESS
 - 6.1 Instructional Services

A. Approve the 2020-21 Annual Update, 2022-23 Local Control and Accountability Plan, and Parent Budget Overview (*Action*)

6.2 Budget, Finance, Facilities

A. Adopt Budget for the 2022-2023 School Year (*Action*)

7. CLOSED SESSION

7.1 Public Employee Discipline/Dismissal/Release/Complaint (G.C. 54957)

7.2 Conference with Labor Negotiator (G.C. 54957.6) Agency designated representatives: Jim Cloney – Superintendent, David Flores – Chief Business Official, Jason Rubin – Associate Superintendent/H.R. and Leo Perez - Associate Superintendent/Instructional Services. Employee Organizations: Shasta Secondary Education Association (SSEA), Educational Support Professionals Association (ESP), California School Employees Association (CSEA) and Management/Supervisory/Confidential.

8. ADJOURNMENT

8.1 The Board may reopen Public Comment.

SHASTA UNION HIGH SCHOOL DISTRICT

SUBJECT: Local Control and Accountability Plan (LCAP)

PREPARER: Leo Perez
Associate Superintendent of Instructional Services

RECOMMENDATION: Action
 Discussion
 Information

BACKGROUND:

With the change to the Local Control Funding Formula (LCFF) in 2013-14, all school districts in California are now required to develop a Local Control and Accountability Plan (LCAP). This is second installment of the three-year plan with specific goals and actions/services designed to address the eight priorities established by the California Department of Education. In addition to other forms of engagement with various stakeholders (students, parents, staff, administration, the Board), the approval process for the SUHSD LCAP requires a public hearing which was held at the June 14, 2022 regular Board meeting. The District has since received some preliminary feedback from the Shasta County Office of Education and made some minor edits and updates. Administration recommends approval of the 2020-21 Annual Update, 2022-23 LCAP, and Parent Budget Overview.

REFERENCES:

The 2020-21 Annual Update, 2021-22 Learning Continuity and Attendance Plan, 2022-23 LCAP, and Parent Budget Overview can be viewed on the District website [here](#).

SHASTA UNION HIGH SCHOOL DISTRICT

SUBJECT: 2022-23 Proposed Budget

David Flores, Chief Business Official

PREPARER:

RECOMMENDATION: Action
 Discussion
 Information

BACKGROUND:

Governor Newsom released the May Revision on May 13, 2022. The spending plan is a \$300.7 billion budget to “provide relief from rising inflation, ensure public safety, address homelessness, transform public education, and combat climate change.” General Fund revenues are estimated to be nearly \$55 billion higher than in January, just four months ago. The Governor has revised his estimated revenue collection for 2021-22 upward by \$30.8 billion. This upward revision recognizes the increased revenue collections to date and assumes that the increased tax collection will continue through the end of the year. The positive forecast is also reflected in the estimated tax revenues for 2022-23 as the Governor has increased the estimates from January by \$23.8 billion. The Governor however has had words of warning, commenting on the parallels between our current tax collections and those of 2000. Had the legislature known that a crash was about to happen in 2000, much more of the surplus would have been allocated in one-time investments, which the Governor has tried to do in his next budget.

In 2014, California voters approved Proposition 2, requiring the state to deposit funds into an education rainy day fund (the Public School System Stabilization Account) under certain conditions. In January, Governor Newsom estimated that the state’s requirement totaled \$9.7 billion across the three fiscal years. The rainy day fund total represents approximately 9.7% of K-12’s portion of the minimum guarantee. Existing law imposes a 10% cap on the amount local school districts can maintain in their reserves in the year succeeding the fiscal year in which the education rainy day fund deposit is at least 3% of K-12 Proposition 98 funding – a condition that was met with the 2021-22 deposit amount, triggering the local reserve cap for the 2022-23 fiscal year. Thus, local school districts will need to take action to comply with the law with the adoption of their budgets by June 30, 2022, as well as anticipate that the cap on the reserves will be in place for the foreseeable future.

The Local Control Funding Formula (LCFF) COLA for 2022-23 is projected at 6.56%, which the Administration proposes to fully fund. The other education programs that are funded outside the LCFF – Special Education, Child Nutrition, Foster Youth, Mandate Block Grant, Adults in Correctional Facilities Program, American Indian Education Centers, and the American Indian Early Childhood Education program will also receive the 6.56% statutory COLA.

Additionally, the Administration includes three other proposals in the May Revision. First, it provides an additional \$2.1 billion in ongoing Proposition 98 General Fund monies to increase LCFF base funding. The budget summary notes that this additional funding is meant “to mitigate the impacts of rising pension obligations, increased costs for goods and services, and other ongoing local budget concerns.” Second, the May Revision includes an additional ongoing Proposition 98 fund for county offices of education facing the same cost pressures as districts.

Lastly, the May Revision proposes to mitigate the drop in enrollment, and subsequent ADA that is being experienced in 2021-22 by local education agencies due to the pandemic. There are different thoughts of opinion as to how this should be achieved, but we are confident something will be done to address the enrollment cliff most districts in the state of California are facing.

GENERAL FUND

The 2022-23 Proposed Budget includes the following major components:

- COLA % for 2022-23 is 6.56%, 2023-24 is 5.38%, 2024-25 is 4.02%
- Salary step and column movement is included
- STRS and PERS rates based on the May Revision
- Salary and benefits negotiations agreement with SSEA, ESP, and Management for the 2022-23, 2023-24, and 2024-25 fiscal years.
- Revenue and expense for the CTE grants
- Elimination of COVID revenue and expenditures as those dollars are utilized according to specific years
- Declining enrollment and correspondingly, ADA
- The 3.5% Reserve for Economic Uncertainties is maintained

The ADA projection for 2022-23 are projected to be 3,800, a decrease of 200 from where we have been funded over the last 3 years. In 2023-24, and 2024-25 the downward decline in ADA continues. The 2023-24 ADA projection is 3,750, in 2024-25 it is 3,650. Our current enrollment projections for 2022-23 are coming in higher than projected. Should the enrollment maintain through the start of the school year, at First Interim in December we will increase the LCFF projections accordingly.

The Multi-Year Projection (MYP) utilizes the factors listed in the planning factors table above. The projected Unrestricted ending balance for 2022-23 is \$10,635,408, in 2023-24 it is \$10,666,184, and in 2024-25 it is \$10,046,298. On average over the next three years, we are maintaining 16% of total expenditures in our Unrestricted Ending Balance. This is 6% above the 10% minimum reserve we can carryover due to Proposition 2. We are utilizing “Committed” categories, as is allowed by Proposition 2 to carryover above the 10% reserve. The committed expenditures are outlined on a separate resolution that is being proposed along with the Adopted Budget for 2022-23.

General Fund Components of the 2022-23 ending balance are as follows:

Revolving Cash	\$	17,400
Restricted Programs		5,033,886
Committed Assignments		
Instructional Materials		2,530,448
Declining Enrollment Mitigation		2,648,000
Farm & Foundation Funds		642,188
Information Technology Equipment		1,500,000
Transportation Equipment		1,000,000
Economic Uncertainty 3.5%		2,297,372
Total Projected Ending Balance		15,669,294

OTHER FUNDS

A summary of the budgets for all other funds of the District follows:

Shasta Charter Academy Fund 37

The Shasta Charter Academy is projected to have positive fund balances at June 30, 2023, 2024 and 2025. Their ending balance for 2022-23 is budgeted at \$1.5 million which includes a 25% reserve. Their ADA is projected to remain flat for the next three years at 235. For each of the next three years they are breakeven.

University Preparatory School (U-Prep)

The U-Prep charter is projected to have fund balances at June 30, 2023, 2024 and 2025. The U-Prep ending balance is budgeted at \$6.1 million which includes an 8% reserve for economic uncertainty. They project to have an ending balance in 2023-24 of \$6.3 million, and 6.7 million in 2024-25.

Farm Fund 02

This fund is used to account for the activities at the district farm. This fund accounts for livestock and other sales. For state reporting purposes, this fund is combined with the General Fund. The projected ending balance is \$60,652.

Adult Education Fund 11

This fund accounts for the Adult Ed program operated by the District. The projected ending balance is \$2,350. There is no projected contribution from the General fund to the Adult Education Fund. Adult Education is funded through a grant in partnership with Shasta College and other local high school districts.

Cafeteria Fund 13

The Cafeteria Fund is projected to not encroach on the General Fund for 2022-23, or any of the future two years. The projected ending balance for 2022-23 is \$1.2m. The ending balance is designated for stores, revolving cash and reserves. These funds are not available for the general operating expenses of the district. Food Service has increased their meal count substantially under the everyone eats free program. The increased meal counts has allowed the Food Service program to become a self-sustaining program.

Deferred Maintenance Fund 14

This money is used for major maintenance projects (painting, roofing, paving, etc.) as determined by the district. The estimated ending balance for 2022-23 is \$435,353. There is a planned \$100,000 transfer in the MYP.

Pupil Transportation Equipment Fund 15

This fund is used to account for transportation equipment replacements. The projected ending balance for 2022-23 is \$0. The District participated in a grant program for the purchase of two electrical buses and charging stations. Unfortunately, we believe the original grant will not be funded in full and anticipate having to pay the difference for the purchase of the electrical buses. At this time we anticipate paying out \$141,000, bringing the balance in the fund to zero.

Foundation Trust Fund 16

This fund accounts for the scholarship funds of the District managed by the schools. The ending balance is projected at \$581,536. For state reporting purposes, this fund is combined with the General Fund.

Special Reserve Fund 17

This fund is used to offset the deficit spending in the General Fund. In 2014-15 \$500,000 was transferred to the General Fund. An additional \$500,000 was transferred in 2018-19. We currently do not anticipate having to make a transfer from this fund for the next three years. This fund is part of our minimum 10% reserve requirement under Proposition 2. These dollars will be committed for future needs under the stabilization category. The projected ending balance for 2022-23 is \$1.5m.

Retiree Benefit Fund 20

This fund accounts for the District's annual contributions to retiree health benefits and the related purchase of such benefits for retirees. In 2019-20 we joined the PERS OPEB Trust Fund. We transferred \$1.6 million to the Trust Fund. The remaining funds were left in fund 20 for operational purposes. It is planned that the remaining funds combined with the annual General Fund contribution will be enough to cover the retiree portion of health benefits annually. In the event it is not, a withdrawal will be made from the Trust to cover the shortfall. The projected ending balance in fund 20 is \$779,464.

In the 2021-22 fiscal year, the amount in fund 20 for the ESP bargaining unit will not be enough to cover the retiree expense for this year. One draw down has been completed for this year, I anticipate needing another when we close the year. We will be looking at future retiree's to determine if the remaining balance in the CALPers trust will be enough to cover the retiree costs for the ESP bargaining unit.

Capital Building Bond Fund 21

This fund is for recording the proceeds and expenditures associated with the bond sale of Measure I. The District projects to fully expend fund 21 at the end of 2022-23. The proceeds from the BAN in the amount of \$7,000,000 will be transferred into fund 21 to finish out remaining bond projects. We anticipate a remaining balance of \$900k at the end of 2022-23. These funds will be utilized in smaller bond projects to completely spend down the fund.

Capital Facilities Fund (Developer Fees) 25

This fund is the accounting entity for school impact fees on new development. We are projecting fees of \$407,000, expenditures of \$310,650, and a transfer of \$300,000 to Fund 56 to cover the principal and interest payment for the Certificates of Participation (COP's). The COP's were used to complete the Foothill High School campus. The projected 2022-23 ending balance is \$766,766.

Special Reserve for Capital Projects Fund 41

This fund was used to deposit the funds from the Bond Anticipation Note (BAN) we did in 2019. We project to transfer the remaining balance of \$1.2m to fund 21 to cover bond project expenditures, leaving an ending balance of \$0.

Bond Interest and Redemption Fund 51

This fund accounts for the receipt of property taxes to repay the principal and interest on the Measure B bond sales. This fund is managed by the county auditor/treasurer. This fund is restricted in use and cannot be used to pay General Fund expenses. Measure I will be tracked out of fund 21.

Debt Service Fund 56

This fund is used to repay the Certificates of Participation (COP), Series N refinanced to build Foothill High School and to pay for the Shasta High Multi-Purpose building and the artificial turf fields at Shasta High and the Shasta Learning Center. The source of revenue for the repayment for the Series N COP is developer fees (Fund 25). The combined principal and interest payment for 2023 is \$287,118, in 2024 it is \$140,353. This loan will mature at the end of 2024.

A public hearing for the proposed budget was held at the June 14, 2022 regular Board meeting. The Chief Business Official recommends approval of the 2022-2023 budget.

REFERENCES: AB1200

Shasta Union High School District
2022/23 Adopted Budget
General Fund
June 14, 2022

Item	General Fund 2021/22 Estimated Actuals			General Fund 2022/23 Adopted			General Fund 2023/24 Projected Budget			General Fund 2024/25 Projected Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA %	5.07%			6.56%			5.38%			4.02%		
Projected Enrollment	4,174			4,130			4,076			3,967		
District ADA	3,840			3,800			3,750			3,650		
County ADA	47			47			47			47		
District + County ADA	3,887			3,847			3,797			3,697		
REVENUE												
LCFF	\$ 44,874,092		44,874,092	46,910,156		46,910,156	47,983,412	0	47,983,412	49,305,543	0	49,305,543
Federal	92,673	7,007,694	7,100,367	0	6,945,591	6,945,591	0	3,634,376	3,634,376	0	2,319,990	2,319,990
State	863,484	4,421,894	5,285,378	863,184	5,049,946	5,913,130	863,184	3,761,207	4,624,391	863,184	3,761,207	4,624,391
Other Local	1,858,067	4,897,319	6,755,386	2,217,500	3,955,612	6,173,112	2,217,500	3,955,612	6,173,112	2,217,500	3,955,612	6,173,112
Total Revenue	\$ 47,688,316	16,326,907	64,015,223	49,990,840	15,951,149	65,941,989	51,064,096	11,351,195	62,415,291	52,386,227	10,036,809	62,423,036
EXPENDITURES												
Certificated Salaries	\$ 18,369,035	4,774,723	23,143,758	19,476,757	3,616,995	23,093,752	20,171,647	3,389,284	23,560,931	20,975,674	3,538,290	24,513,964
Classified Salaries	5,938,968	2,767,521	8,706,489	6,416,463	2,693,415	9,109,878	6,772,593	2,818,106	9,590,699	7,054,577	2,937,939	9,992,516
Employee Benefits	10,222,825	5,469,194	15,692,019	10,935,009	6,201,072	17,136,081	11,542,284	6,189,089	17,731,373	12,049,065	6,318,541	18,367,606
Total Salary & Benefits	34,530,828	13,011,438	47,542,266	36,828,229	12,511,482	49,339,711	38,486,524	12,396,479	50,883,003	40,079,317	12,794,770	52,874,086
Books & Supplies	2,838,484	2,723,864	5,562,348	1,744,558	2,910,919	4,655,477	1,744,558	1,324,895	3,069,453	1,744,558	1,324,895	3,069,453
Services & Other Expenses	3,775,011	3,638,462	7,413,473	4,518,178	1,560,589	6,078,767	4,518,178	2,569,753	7,087,931	4,518,178	1,255,367	5,773,545
Capital Outlay	260,500	2,225,930	2,486,430	475,000	3,289,291	3,764,291	475,000	10,000	485,000	475,000	10,000	485,000
*Other Outgo (excluding Transfers of Indirect Costs)	780,000	252,970	1,032,970	826,800	252,970	1,079,770	826,800	252,970	1,079,770	826,800	252,970	1,079,770
**Other Outgo - Transfers of Indirect Costs	(728,350)	619,203	(109,147)	(326,544)	224,419	(102,125)	(326,544)	97,818	(228,726)	(326,544)	97,818	(228,726)
Total Expenditures	41,456,473	22,471,867	63,928,340	44,066,221	20,749,670	64,815,891	45,724,516	16,651,915	62,376,431	47,317,309	15,735,820	63,053,128
DIFFERENCE:	\$ 6,231,843	(6,144,960)	86,883	5,924,619	(4,798,521)	1,126,098	5,339,580	(5,300,720)	38,860	5,068,918	(5,699,011)	(630,092)
OTHER USES - Transfer to Cafeteria	0	0	0	0	0	0	0	0	0	0	0	0
OTHER USES - Transfer to Retiree Benefits	(620,000)	0	(620,000)	(812,795)	0	(812,795)	(620,000)	0	(620,000)	(620,000)	0	(620,000)
OTHER USES - Transfer to Transportation Equipmen	(10,500)	0	(10,500)	(10,500)	0	(10,500)	(10,500)	0	(10,500)	(10,500)	0	(10,500)
OTHER USES - Transfer to Uprep for Medical Funds												
OTHER SOURCES - Transfers from Retiree Fund	656,634	0	656,634	657,208	0	657,208	630,000	0	630,000	630,000	0	630,000
OTHER SOURCES - Transfers from Fund 17	0	0	0	0	0	0	0	0	0	0	0	0
Contributions	(5,166,692)	5,166,692	0	(4,664,811)	4,664,811	0	(5,308,304)	5,308,304	0	(5,688,304)	5,688,304	0
Total, Other Financing Sources/Uses	(5,140,558)	5,166,692	26,134	(4,830,898)	4,664,811	(166,087)	(5,308,804)	5,308,304	(500)	(5,688,804)	5,688,304	(500)
CHANGE TO FUND BALANCE	\$ 1,091,285	(978,268)	113,017	1,093,721	(133,710)	960,011	30,776	7,584	38,360	(619,886)	(10,707)	(630,592)
AUDIT ADJUSTMENT	534,945		534,945	0		0						
BEGINNING BALANCE	7,915,457	6,145,864	14,061,321	9,541,687	5,167,596	14,709,283	10,635,408	5,033,886	15,669,294	10,666,184	5,041,470	15,707,654
ENDING BALANCE	\$ 9,541,687	5,167,596	14,709,283	10,635,408	5,033,886	15,669,294	10,666,184	5,041,470	15,707,654	10,046,298	5,030,764	15,077,062
COMPONENTS OF THE ENDING BALANCE												
NONSPENDABLE FUND BALANCE												
Revolving Cash	\$ 17,400		17,400	17,400		17,400	17,400		17,400	17,400		17,400
Prepaid Expenditures												
RESTRICTED PROGRAMS		5,167,596	5,167,596		5,033,886	5,033,886		5,041,470	5,041,470		5,030,764	5,030,764
Medi-Cal Billing Option		32,948	32,948		0	0		0	0		0	0
Lottery: Instructional Materials		2,279,706	2,279,706		1,978,944	1,978,944		1,968,596	1,968,596		1,958,248	1,958,248
Class. Schl Emp. Prof. Dvlp.		32,999	32,999		32,999	32,999		32,999	32,999		32,999	32,999
Expanded Learning Opportunities - Resr 7426		34,422	34,422		34,422	34,422		52,354	52,354		51,996	51,996
Other Restricted Local		2,787,521	2,787,521		2,987,521	2,987,521		2,987,521	2,987,521		2,987,521	2,987,521
COMMITTED	0	0	0	8,320,636	8,320,636	8,320,636	8,443,541	8,443,541	8,443,541	7,799,971	7,799,971	7,799,971
Instructional Materials (Unrestricted Lottery)	0	0	0	2,530,448	2,530,448	2,530,448	2,530,448	2,530,448	2,530,448	2,530,448	2,530,448	2,530,448
Declining enrollment mitigation	0	0	0	2,648,000	2,648,000	2,648,000	2,770,905	2,770,905	2,770,905	2,127,335	2,127,335	2,127,335
Farm and Foundation Funds	0	0	0	642,188	642,188	642,188	642,188	642,188	642,188	642,188	642,188	642,188
Information Technology Equipment	0	0	0	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Transportation equipment	0	0	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
ASSIGNED	7,264,728	7,264,728	7,264,728	0	0	0	0	0	0	0	0	0
Unrestricted Lottery	3,164,217		3,164,217									
Farm and Foundation funds	685,042		685,042									
Mandated Cost	3,415,469		3,415,469									
UNASSIGNED/UNAPPROPRIATED												
Reserve for Economic Uncertainties - 3.5%	2,259,559		2,259,559	2,297,372		2,297,372	2,205,243		2,205,243	2,228,927		2,228,927

Shasta Charter Academy
2022-23 Original Budget - Multi-Year Projection
May 23, 2022

	2022-23	2023-24	2024-25
	Projected	Projected	Projected
	Budget	Budget	Budget
ENROLLMENT	240	240	240
ADA	235	235	235
REVENUES			
State Aid Undistributed	1,083,646	1,174,356	1,269,531
State Aid Supp/ Conc Grant	169,696	185,149	191,578
EPA Funds	372,567	345,757	312,946
State Aid Prior Year	(200)	-	-
In Lieu Property Taxes	1,062,282	1,089,092	1,121,903
Federal Special Education	29,125	29,125	29,125
Other Federal Income	-	-	-
Mandated Costs	11,842	11,842	11,842
State Lottery	38,305	38,305	38,305
State Lottery Restricted	15,275	15,275	15,275
STRS On Behalf	116,216	116,216	116,216
Other State Income	3,590	-	-
Interest	10,000	10,000	10,000
FMV	-	-	-
Local Income	8,500	8,500	8,500
State Special Education	192,700	192,700	192,700
TOTAL REVENUES	3,113,544	3,216,317	3,317,921
EXPENDITURES			
Certificated Salaries	1,649,996	1,715,996	1,784,636
Classified Salaries	362,025	376,506	391,566
Employee Benefits	503,287	528,451	550,118
Books and Supplies	41,650	41,650	41,650
Services & Other Exp	431,035	431,035	431,035
Capital Outlay	-	-	-
Other Outgo / Financing Uses	120,225	120,225	120,225
TOTAL EXPENDITURES	3,108,218	3,213,863	3,319,230
DIFFERENCE	5,325	2,453	(1,309)
BEGINNING BALANCE	1,527,290	1,532,615	1,535,069
Adjustment	-	-	-
ENDING BALANCE	1,532,615	1,535,069	1,533,759
COMPONENTS OF THE ENDING BALANCE			
Reserve: Revolving Cash	25,000	25,000	25,000
Reserve: Prepaid Expenditures	-	-	-
Reserve: Educator Effectiveness	40,066	40,066	40,066
Reserve: Restricted Lottery	15,251	15,251	15,251
Reserve: Class Emp Prof Dev BG	-	-	-
Reserve: A-G Access Grant	-	-	-
Reserve: A-G Learning Loss Mit G	-	-	-
Board Des: Undistributed	568,140	544,182	516,531
Board Des: MAA	9,043	9,043	9,043
Board Des: Testing	46	46	46
Board Des: Clubs	650	650	650
Board Des: Facility Rents	-	-	-
Board Des: Lottery	97,365	97,365	97,365
Reserve for Economic Uncertainty	777,055	803,466	829,807
Total	1,532,615	1,535,069	1,533,759

University Preparatory Charter School
2022-2023 Proposed Budget
Multi-Year Projection
June 8, 2022

Item	2022-23 Proposed Budget	2023-24 Projected Budget	2024-25 Projected Budget	Comments
ENROLLMENT	999	999	999	
ADA	969	969	969	97% ADA
REVENUES				
State Aid	\$ 4,407,758	\$ 4,760,379	\$ 5,075,063	
Property Taxes	3,961,685	4,061,673	4,184,039	Based on ADA
EPA	1,590,133	1,490,145	1,367,779	
Mandated Block Grant	34,222	36,063	37,199	Based on ADA
Other State Aid	69,720	0	0	
Lottery - Restricted	62,985	62,985	62,985	Based on ADA
Lottery - Unrestricted	157,947	157,947	157,947	Based on ADA
Interest	20,000	20,000	20,000	Budgeted as received
Other Local	0	0	0	Budgeted as received
Title II	14,233	14,233	14,233	
STRS on Behalf	482,143	482,143	482,143	STRS on BEHALF
TOTAL REVENUES	\$ 10,800,826	\$ 11,085,568	\$ 11,401,388	
EXPENDITURES				
* Certificated Salaries	\$ 4,979,935	\$ 5,119,393	\$ 5,262,617	
Classified Salaries	545,305	560,028	575,149	
* Employee Benefits	2,128,675	2,165,371	2,203,059	
STRS on Behalf	482,143	482,143	482,143	STRS on Behalf
* Books and Supplies	465,250	465,250	465,250	Expenditures Remain Flat
401(a) Contribution	115,000	145,000	155,000	Reserve For Charter Goals Available
Services & Other Exp	418,633	418,633	418,633	Expenditures Remain Flat
Educator Effectiveness Professional Development	35,000	35,000	35,000	Revenue received in 2021-2022 5 Year Plan
3% Oversight to SUHSD	179,937	187,516	193,285	
12% Services to SUHSD	1,238,242	1,272,411	1,310,309	Based on Revenues
Capital Outlay	0	0	0	
Other Outgo	0	0	0	
TOTAL EXPENDITURES	\$ 10,588,120	\$ 10,850,746	\$ 11,100,445	
DIFFERENCE	212,705	234,823	300,943	
OTHER USES	0	0	0	
CHANGE TO FUND BAL.	\$ 212,705	\$ 234,823	\$ 300,943	
BEGINNING BALANCE	5,943,501	6,156,207	6,391,030	
ENDING BALANCE	\$ 6,156,207	\$ 6,391,030	\$ 6,691,973	
COMPONENTS OF THE ENDING BALANCE				
Revolving Cash	\$ 1,000	\$ 1,000	\$ 1,000	
Reserve for Economic Uncertainties	847,050	868,060	888,036	Maintain 8% Reserve
MAA	302,737	302,737	302,737	
Hourly Programs	65,359	65,359	65,359	
Unrestricted Lottery	844,516	844,516	844,516	
Restricted Lottery	372,029	372,029	372,029	
Confucius Classroom	40,833	40,833	40,833	
Educator Effectiveness	89,593	54,593	19,593	
A-G Success Grant	60,700	0	0	
A-G Learning Loss Mitigation Grant	9,020	0	0	
Title II	0	0	0	
* Reserve for Charter Goals	2,523,371	2,841,903	3,157,870	
Unfunded Liability	1,000,000	1,000,000	1,000,000	

**Shasta Union High School District
2022-23 Adopted Budget
Farm Fund
June 14, 2022**

Item	2022-23 Adopted Budget
REVENUES	
Livestock Sales	\$ 6,000.00
Farmhouse Rent	2,000.00
Interest	200.00
Cont. To Program	0.00
TOTAL REVENUES	\$ 8,200.00
 EXPENDITURES	
Scholarships	\$ 1,000.00
Cattle Purchase	
Repairs	
TOTAL EXPENDITURES	\$ 1,000.00
 DIFFERENCE	 \$ 7,200.00
 OTHER SOURCES	
OTHER USES - Trnsfr to Gen Fund	0.00
 CHANGE TO FUND BAL.	 \$ 7,200.00
 BEGINNING BALANCE	 53,452.00
 ENDING BALANCE	 \$ 60,652.00

**SUHSD
Adult Ed Fund
2022-23 Adopted Budget
June 14, 2022**

Item	0000 Undist	6391 Adlt EdBlck	7690 STRS On-Behalf	Totals
REVENUE				
State Aid	0.00	184,275.00	20,458.00	204,733.00
Interest		0.00	0.00	0.00
Fair Market Value				
Adult Ed Fees	0.00	0.00	0.00	0.00
Local Income				
Contribution	0.00	0.00	0.00	0.00
Total Revenue	0.00	184,275.00	20,458.00	204,733.00
EXPENDITURES				
Certificated Salaries	0.00	102,077.00		102,077.00
Classified Salaries	0.00	19,079.00		19,079.00
Employee Benefits	0.00	48,166.00	20,458.00	68,624.00
Books & Supplies	0.00	10,500.00		10,500.00
Services & Other Operating Exp	0.00	4,453.00		4,453.00
Capital Outlay	0.00			0.00
Other Outgo (Ind Cost Rate 5.0%)	0.00	0.00		0.00
Total Expenditures	0.00	184,275.00	20,458.00	204,733.00
DIFFERENCE	0.00	0.00	0.00	0.00
OTHER SOURCES - OTHER USES	0.00	0.00		0.00
CHANGE TO FUND BALANCE	0.00	0.00	0.00	0.00
BEGINNING BALANCE	0.00	0.00	0.00	0.00
ENDING BALANCE	0.00	0.00	0.00	0.00

**Shasta Union High School District
2022-23 Adopted Budget
Cafeteria Fund
June 14, 2022**

ITEM	2022/23 Adopted Budget
REVENUE	
Federal Revenue	\$ 2,545,632
State Revenue	200,522
Local Revenue	150,117
Total Revenue	\$ 2,896,271
 EXPENDITURES	
Classified Salaries	\$ 766,477
Employee Benefits	343,720
Food & Supplies	736,140
Services & Operating Expense	62,533
Capital Outlay	0
Other Outgo	0
Transfers of Indirect/Direct Support Costs	102,126
Total Expenditure	\$ 2,010,996
 DIFFERENCE	 885,275
 OTHER SOURCE - Contrib From Gen Fund	 \$ 0
OTHER USES - Debt Repayment	0
 CHANGE TO FUND BALANCE	 \$ 885,275
 BEGINNING BALANCE	 \$ 353,345
 ENDING BALANCE	 \$ 1,238,621
 COMPONENTS OF THE ENDING BALANCE	
1. Stores	\$ 9,000
2. Revolving Cash	1,175
3. Reserve	1,228,446

**Shasta Union High School District
2022-23 Adopted Budget
Deferred Maintenance Fund
June 14, 2022**

ITEM	2022-23 Adopted Budget
REVENUE	
FMV of Cash	\$
Transfer from Gen Fnd (obj 8091)	100,000
Transfer from fund 40 (obj 8915)	
Interest	1,500
Total Revenue	\$ <u>101,500</u>
EXPENDITURES	
Technology	\$ 0
Architect Fees	
Construction	0
Plumbing	30,000
Electrical	25,000
Heating and Cooling	25,000
Floor Systems	5,000
Paving	0
Replacement Equip.	
Total Expenditures	\$ <u>85,000</u>
DIFFERENCE	16,500
CHANGE TO FUND BALANCE	\$ 16,500
BEGINNING BALANCE	<u>418,853</u>
ENDING BALANCE	435,353

**Shasta Union High School District
2022-23 Adopted Budget
Transportation Equipment Fund
June 14, 2022**

Item	2022-23 Adopted Budget
REVENUES	
State Revenue	\$ 0
Interest	0
TOTAL REVENUES	\$ 0
EXPENDITURES	
Maintenance & Repairs	\$ 0
Equipment Replacement	141,319
TOTAL EXPENDITURES	\$ 141,319
DIFFERENCE	\$ (141,319)
OTHER SOURCES - Trfr From Gen Fund	10,500
OTHER USES - Trfr to Gen Fund	0
CHANGE TO FUND BAL.	\$ (130,819)
BEGINNING BALANCE	130,819
ENDING BALANCE	\$ 0

**Shasta Union High School District
2022-23 Adopted Budget
Foundation Trust Fund
6/14/2022**

ITEM	2022-23 Adopted Budget
REVENUE	
Contributions/Donations	\$ 150,000.00
Interest	10,000.00
Fair Market Value of Cash	(6,700.00)
Total Revenue	\$ 153,300.00
EXPENDITURES	
Supplies	0.00
Scholarships Awarded	\$
District Office	2,000.00
FHS	132,331.00
PHS	2,000.00
SHS	45,023.00
EHS	22,000.00
Total Scholarships Awarded	203,354.00
Total Expenditures	\$ 203,354.00
OTHER SOURCES - Transfers In	0.00
CHANGE TO FUND BALANCE	\$ (50,054.00)
BEGINNING BALANCE	631,590.00
ENDING BALANCE	\$ 581,536.00

**Shasta Union High School District
2022-23 Adopted Budget
Special Reserve - Non Capital
June 14, 2022**

ITEM	2022-23 Adopted Budget
REVENUE	
Interest	\$ 10,000
Adjust Market Value of Cash	(10,000)
Total Revenue	\$ 0
 EXPENDITURES	
Total Expenditure	\$ 0
DIFFERENCE	\$ 0
OTHER SOURCES - Trfr from Gen. Fund	0
OTHER USES - Trfr to General Fund	0
CHANGE TO FUND BALANCE	\$ 0
BEGINNING BALANCE	1,570,025
ENDING BALANCE	\$ 1,570,025

**Shasta Union High School District
2022-23 Adopted Budget
Retiree Benefits Fund
June 14, 2022**

	<u>CTA</u>	<u>ESP</u>	<u>CSEA</u>	<u>Mgmt/ Conf/ Supv</u>	<u>Total</u>
Beginning Balance, July 1, 2022	\$ 749,308	\$ (117,964)	\$ 33,684	\$ 74,252	\$ 739,280
District Contribution	392,320	86,701	60,379	80,600	620,000
Interest Earnings	20,997	0	1,730	2,848	25,575
Premiums Paid*	(400,000)	(161,525)	(50,464)	(45,220)	(657,209)
Transferred to CalPers Trust	0	0	0	0	0
Transferred from CalPers Trust		192,795			
Ending Balance, June 30, 2021	\$ 762,625	\$ 7	\$ 45,329	\$ 112,480	\$ 727,646
Fair Market Value of Cash					51,818
Adjusted Ending Balance					<u>\$ 779,464</u>

**Shasta Union High School District
2022-23 Adopted Budget
Building Fund (21)
June 14, 2022**

ITEM	2022-23 Adopted Budget
REVENUE	
Interest	\$ 0
Fair Market Value of Cash	0
Proceeds from Sale of Bonds	0
Trnsfr from Other Fund (obj 8919)	1,424,497
All Other Financing Sources	0
Total Revenue	\$ 1,424,497
 Expenditures	
Salary & Benefits	13,179
Audit	7,000
EHS Buildings	340,401
EHS Painting	719,782
EHS Turf replacement	924,000
FHS 2Story HVAC	27,925
SHS Buildings	302,432
SHS 400 Building	189,570
SHS Tennis Courts	87,226
SHS Painting	543,946
Total Expense	3,155,461
 Audit Adjustment	 0
Beginning Balance	2,637,614
Ending Balance	906,650

**Shasta Union High School District
2022-23 Adopted Budget
Capital Facilities Fund
June 14, 2023**

ITEM	2022-23 Adopted Budget
REVENUE	
Interest	\$ 20,000
Fair Market Value of Cash	5,000
School Impact Refund	(18,000)
Developer Fees	400,000
Total Revenue	\$ <u>407,000</u>
EXPENDITURES	
General Supplies	\$ 0
Repairs/Upgrades	0
Collection Fees from SCOE	5,650
General Operating Expenditures	5,000
Admin Charges From General Fund	0
Capital Expenditures	200,000
Total Expenditures	\$ <u>210,650</u>
DIFFERENCE	196,350
OTHER USES - Trfr to Debt Fund	<u>(300,000)</u>
Net Total Transfers In and Out	(300,000)
CHANGE TO FUND BALANCE	\$ (103,650)
Audit Adjustment	0
BEGINNING BALANCE	\$ <u>870,416</u>
ENDING BALANCE	\$ 766,766

**Shasta Union High School District
2022-23 Adopted Budget
Special Reserve - Capital Projects
June 14, 2022**

ITEM	2022-23 Adopted Budget
REVENUE	
Dev Fees	
Refund School Impact	
Interest	\$ 0
FMV of Cash	0
Proceeds from Bond Anticipation Notes	0
Total Revenue	\$ 0
 EXPENDITURES	
Total Expenditure	\$ 0
 DIFFERENCE	 0
 OTHER SOURCES - Trfr from Gen. Fund	 \$ 0
OTHER SOURCES - TRFR to fund 21	(1,294,497)
OTHER USES - Trfr to fund 14 (obj 7615)	0
	0
 CHANGE TO FUND BALANCE	 \$ (1,294,497)
 BEGINNING BALANCE	 1,294,497
ENDING BALANCE	\$ 0

**Shasta Union High School District
2022-23 Adopted Budget
Bond Interest and Redemption Fund
June 14, 2022**

ITEM	2022-23 Adopted Budget
REVENUE	
Local Property Taxes	\$ 8,181,918
Interest	40,000
Increase/(Decrease) FMV of Cash	0
Total Revenue	\$ 8,221,918
 EXPENDITURES	
Bond Principal Repayment	\$ 3,598,805
Bond Interest Payment	1,600,000
Total Expenditures	\$ 5,198,805
 CHANGE TO FUND BALANCE	 \$ 3,023,113
 BEGINNING BALANCE	 7,207,367
 ENDING BALANCE	 \$ 10,230,480

**Shasta Union High School District
2022-23 Adopted Budget
Debt Service Fund Fund
June 14, 2022**

ITEM	2022-23 Adopted Budget
REVENUE	
Interest	\$ 0
Inc/(Dec) in FMV of Cash	0
Total Revenue	\$ 0
 EXPENDITURES	
Interest	\$ 45,000
Principal	280,000
Total Expenditures	\$ 325,000
 INTERFUND TRANSFERS IN	
From Fund 01, object 7619	\$ 0
From Fund 25, object 7619	\$ 300,000
Adjust for Audit Adjustment	0
OTHER SOURCES - Proceeds from COPS	0
Total Interfund Transfers and Other Sources	\$ 300,000
 CHANGE TO FUND BALANCE	 \$ (25,000)
 BEGINNING BALANCE	 295,876
 ENDING BALANCE	 \$ 270,875