

Shasta Union High School District  
2022/23 First Interim  
General Fund  
December 13, 2023

| Item   | General Fund<br>2022/23<br>First Interim Projection |                    |                   | General Fund<br>2023/24<br>Projected Budget |                    |                    | General Fund<br>2024/25<br>Projected Budget |                    |                    |
|--|---|--------------------|-------------------|---|--------------------|--------------------|---|--------------------|--------------------|
|  | Unrestricted  | Restricted         | Total             | Unrestricted                                | Restricted         | Total              | Unrestricted                                | Restricted         | Total              |
| COLA %   | 6.56%   |                    |                   | 5.38%                                       |                    |                    | 4.02%                                       |                    |                    |
| Projected Enrollment                                 | 4,120   |                    |                   | 4,053                                       |                    |                    | 3,941                                       |                    |                    |
| District ADA   | 3,800   |                    |                   | 3,750                                       |                    |                    | 3,650                                       |                    |                    |
| County ADA   | 50  |                    |                   | 50  |                    |                    | 50  |                    |                    |
| District + County ADA                                | 3,850   |                    |                   | 3,800                                       |                    |                    | 3,700                                       |                    |                    |
| <b>REVENUE</b>                                       |   |                    |                   |   |                    |                    |   |                    |                    |
| LCHF   | \$ 50,391,024                                       |                    | 50,391,024        | 52,535,984                                  |                    | 52,535,984         | 53,395,655                                  | 0                  | 53,395,655         |
| Federal  | 0   | 7,617,812          | 7,617,812         | 0   | 2,564,114          | 2,564,114          | 0   | 2,564,114          | 2,564,114          |
| State  | 941,855   | 6,809,280          | 7,751,135         | 941,855                                     | 5,302,287          | 6,244,142          | 941,855                                     | 5,302,287          | 6,244,142          |
| Other Local  | 2,285,717   | 5,374,204          | 7,659,921         | 2,285,717                                   | 5,374,204          | 7,659,921          | 2,285,717                                   | 5,374,204          | 7,659,921          |
| <b>Total Revenue</b>                                 | <b>\$ 53,618,596</b>                                | <b>19,801,296</b>  | <b>73,419,892</b> | <b>55,763,556</b>                           | <b>13,240,605</b>  | <b>69,004,161</b>  | <b>56,623,227</b>                           | <b>13,240,605</b>  | <b>69,863,832</b>  |
| <b>EXPENDITURES</b>                                  |   |                    |                   |   |                    |                    |   |                    |                    |
| Certificated Salaries                                | \$ 19,614,194                                       | 4,644,508          | 24,258,702        | 20,309,810                                  | 5,088,571          | 25,398,381         | 21,428,347                                  | 4,923,067          | 26,351,414         |
| Classified Salaries                                  | 6,934,903   | 3,063,150          | 9,998,053         | 7,282,805                                   | 3,284,571          | 10,567,376         | 7,564,789                                   | 3,315,902          | 10,880,691         |
| Employee Benefits                                    | 11,817,483  | 6,842,423          | 18,659,906        | 12,427,143                                  | 7,093,649          | 19,520,792         | 13,027,910                                  | 7,093,370          | 20,121,280         |
| <b>Total Salary &amp; Benefits</b>                   | <b>38,366,580</b>                                   | <b>14,550,081</b>  | <b>52,916,661</b> | <b>40,019,758</b>                           | <b>15,466,791</b>  | <b>55,486,549</b>  | <b>42,021,046</b>                           | <b>15,332,339</b>  | <b>57,353,385</b>  |
| Books & Supplies                                     | 2,944,274   | 4,725,064          | 7,669,338         | 2,944,274                                   | 3,203,782          | 6,148,056          | 2,944,274                                   | 3,203,782          | 6,148,056          |
| Services & Other Expenses                            | 4,503,747   | 2,499,828          | 7,003,575         | 4,503,747                                   | 1,665,827          | 6,169,574          | 4,503,747                                   | 1,665,827          | 6,169,574          |
| Capital Outlay                                       | 530,588   | 4,011,267          | 4,541,855         | 530,588                                     | 767,639            | 1,298,227          | 530,588                                     | 767,639            | 1,298,227          |
| *Other Outgo (excluding Transfers of Indirect Costs) | 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          | (552,056)   | 473,178            | (78,878)          | (425,455)                                   | 346,577            | (78,878)           | (425,455)                                   | 346,577            | (78,878)           |
| <b>Total Expenditures</b>                            | <b>46,619,933</b>                                   | <b>26,512,388</b>  | <b>73,132,321</b> | <b>48,399,712</b>                           | <b>21,703,586</b>  | <b>70,103,298</b>  | <b>50,401,000</b>                           | <b>21,569,134</b>  | <b>71,970,134</b>  |
| <b>DIFFERENCE:</b>                                   | <b>\$ 6,998,663</b>                                 | <b>(6,711,092)</b> | <b>287,571</b>    | <b>7,363,844</b>                            | <b>(8,462,981)</b> | <b>(1,099,137)</b> | <b>6,222,227</b>                            | <b>(8,328,529)</b> | <b>(2,106,302)</b> |
| OTHER USES - Transfer to Cafeteria                   | 0   | 0                  | 0                 | 0   | 0                  | 0                  | 0   | 0                  | 0                  |
| OTHER USES - Transfer to Retiree Benefits            | (812,795)   | 0                  | (812,795)         | (620,000)                                   | 0                  | (620,000)          | (620,000)                                   | 0                  | (620,000)          |
| OTHER USES - Transfer to Transportation Equipment    | (11,000)  | 0                  | (11,000)          | (10,500)                                    | 0                  | (10,500)           | (10,500)                                    | 0                  | (10,500)           |
| OTHER USES - Transfer to Uprep for Medical Funds     |   |                    |                   |   |                    |                    |   |                    |                    |
| OTHER SOURCES - Transfers from Retiree Fund          | 657,208   | 0                  | 657,208           | 657,208                                     | 0                  | 657,208            | 630,000                                     | 0                  | 630,000            |
| OTHER SOURCES - Transfers from Fund 17               | 0   | 0                  | 0                 | 0   | 0                  | 0                  | 0   | 0                  | 0                  |
| OTHER SOURCES - Transfers from Fund 11               |   |                    |                   |   |                    |                    |   |                    |                    |
| Contributions  | (6,556,695)   | 6,556,695          | 0                 | (7,865,579)                                 | 7,865,579          | 0                  | (8,274,752)                                 | 8,274,752          | 0                  |
| Total, Other Financing Sources/Uses                  | (6,723,282)   | 6,556,695          | (166,587)         | (7,838,871)                                 | 7,865,579          | 26,708             | (8,275,252)                                 | 8,274,752          | (500)              |
| <b>CHANGE TO FUND BALANCE</b>                        | <b>\$ 275,381</b>                                   | <b>(154,397)</b>   | <b>120,984</b>    | <b>(475,027)</b>                            | <b>(597,402)</b>   | <b>(1,072,429)</b> | <b>(2,053,025)</b>                          | <b>(53,777)</b>    | <b>(2,106,802)</b> |
| AUDIT ADJUSTMENT                                     | 0   |                    | 0                 | 0   |                    | 0                  |   |                    |                    |
| BEGINNING BALANCE                                    | 9,890,534   | 7,819,008          | 17,709,542        | 10,165,915                                  | 7,664,611          | 17,830,526         | 9,690,888                                   | 7,067,209          | 16,758,097         |
| <b>ENDING BALANCE</b>                                | <b>\$ 10,165,915</b>                                | <b>7,664,611</b>   | <b>17,830,526</b> | <b>9,690,888</b>                            | <b>7,067,209</b>   | <b>16,758,097</b>  | <b>7,637,864</b>                            | <b>7,013,432</b>   | <b>14,651,295</b>  |

**Shasta Charter Academy**  
**2022-23 1st Interim Budget - Multi-Year Projection**  
**December 6, 2022**

|   | <b>2022-23</b>   | <b>2023-24</b>   | <b>2024-25</b>   |
|---|------------------|------------------|------------------|
|   | <b>Projected</b> | <b>Projected</b> | <b>Projected</b> |
|   | <b>Budget</b>    | <b>Budget</b>    | <b>Budget</b>    |
| <b>ENROLLMENT</b>                       | 274              | 274              | 274              |
| <b>ADA</b>                              | 270              | 270              | 270              |
| <b>REVENUES</b>                         |                  |                  |                  |
| State Aid Undistributed                 | 1,176,883        | 1,295,967        | 1,389,762        |
| State Aid Supp/ Conc Grant              | 241,002          | 299,580          | 342,017          |
| EPA Funds                               | 857,925          | 904,081          | 940,426          |
| State Aid Prior Year                    | -                | -                | -                |
| In Lieu Property Taxes                  | 1,040,762        | 1,040,762        | 1,040,762        |
| Federal Special Education               | 29,125           | 29,125           | 29,125           |
| Other Federal Income                    | 614              | -                | -                |
| Mandated Costs                          | 13,765           | 13,765           | 13,765           |
| State Lottery                           | 45,900           | 45,900           | 45,900           |
| State Lottery Restricted                | 18,090           | 18,090           | 18,090           |
| STRS On Behalf                          | 116,216          | 116,216          | 116,216          |
| Other State Income                      | 354,884          | -                | -                |
| Interest                                | 11,500           | 11,500           | 11,500           |
| FMV                                     | -                | -                | -                |
| Local Income                            | 10,500           | 10,500           | 10,500           |
| State Special Education                 | 221,400          | 221,400          | 221,400          |
| <b>TOTAL REVENUES</b>                   | <b>4,138,566</b> | <b>4,006,886</b> | <b>4,179,463</b> |
| <b>EXPENDITURES</b>                     |                  |                  |                  |
| Certificated Salaries                   | 1,726,909        | 1,795,986        | 1,867,825        |
| Classified Salaries                     | 365,902          | 380,538          | 395,760          |
| Employee Benefits                       | 538,410          | 559,946          | 579,545          |
| Books and Supplies                      | 115,282          | 115,282          | 115,282          |
| Services & Other Exp                    | 526,734          | 526,734          | 526,734          |
| Capital Outlay                          | 11,000           | -                | -                |
| Other Outgo / Financing Uses            | 120,035          | 120,035          | 120,035          |
| <b>TOTAL EXPENDITURES</b>               | <b>3,404,273</b> | <b>3,498,522</b> | <b>3,605,181</b> |
| <b>DIFFERENCE</b>                       | <b>734,293</b>   | <b>508,364</b>   | <b>574,282</b>   |
| <b>BEGINNING BALANCE</b>                | <b>1,216,432</b> | <b>1,932,941</b> | <b>2,441,305</b> |
| <b>Restatement/Adjustment</b>           | <b>(17,784)</b>  | <b>-</b>         | <b>-</b>         |
| <b>ENDING BALANCE</b>                   | <b>1,932,941</b> | <b>2,441,305</b> | <b>3,015,587</b> |
| <b>COMPONENTS OF THE ENDING BALANCE</b> |                  |                  |                  |
| Reserve: Revolving Cash                 | 25,000           | 25,000           | 25,000           |
| Reserve: Prepaid Expenditures           | -                | -                | -                |
| Reserve: Educator Effectiveness         | 34,462           | 34,462           | 34,462           |
| Reserve: Restricted Lottery             | 19,710           | 19,710           | 19,710           |
| Reserve: State Special Ed               | 15,051           | 15,051           | 15,051           |
| Reserve: Sp Ed Dispute Prevention       | (0)              | (0)              | (0)              |
| Reserve: Mental Health-RLtd Srvc        | 11,988           | 11,988           | 11,988           |
| Reserve: Arts Music & IM Disc BG        | 61,988           | 61,988           | 61,988           |
| Reserve: Class Emp Prof Dev BG          | -                | -                | -                |
| Reserve: A-G Access Grant               | 11,837           | 11,837           | 11,837           |
| Reserve: A-G Learning Loss Mit G        | 1,464            | 1,464            | 1,464            |
| Reserve: Exp Lrng Opportunities         | (0)              | (0)              | (0)              |
| Reserve: ELO Para                       | -                | -                | -                |
| Reserve: Learning Recovery EBG          | 182,981          | 182,981          | 182,981          |
| Reserve: Low Perf Stu BG                | -                | -                | -                |
| Board Des: Charter Goals                | 599,185          | 1,083,987        | 1,631,604        |
| Board Des: MAA                          | 3,044            | 3,044            | 3,044            |
| Board Des: Testing                      | (0)              | (0)              | (0)              |
| Board Des: Clubs                        | 5,360            | 5,360            | 5,360            |
| Board Des: Lottery                      | 109,803          | 109,803          | 109,803          |
| Reserve for Economic Uncertainty        | 851,068          | 874,630          | 901,295          |
| <b>Total</b>                            | <b>1,932,941</b> | <b>2,441,305</b> | <b>3,015,587</b> |

**University Preparatory Charter School  
2022-2023 1st Interim Budget  
Multi-Year Projection  
December 7, 2022**

| Item                                      | 2022-2023<br>Proposed<br>Budget | 2023-2024<br>Projected<br>Budget | 2024-2025<br>Projected<br>Budget | Comments   |
|---|---------------------------------|----------------------------------|----------------------------------|--|
| <b>ENROLLMENT</b>                         | 999                             | 999                              | 999                              |  |
| <b>ADA</b>                                | 969                             | 969                              | 969                              | Based on 97% ADA   |
| <b>REVENUES</b>                           |                                 |                                  |                                  |  |
| State Aid                                 | \$ 3,715,904                    | \$ 3,939,708                     | \$ 4,159,178                     |  |
| Property Taxes                            | 4,258,702                       | 4,258,702                        | 4,258,702                        |  |
| EPA                                       | 2,602,244                       | 2,971,366                        | 3,167,076                        |  |
| STRS on Behalf                            | 1,141,252                       | 1,141,252                        | 1,141,252                        | Off-set expenditure  |
| Lottery - Unrestricted                    | 164,730                         | 164,730                          | 164,730                          |  |
| Lottery - Restricted                      | 64,923                          | 64,923                           | 64,923                           |  |
| Mandated Block Grant                      | 34,255                          | 34,222                           | 34,222                           |  |
| Confucius Classroom                       | 10,000                          | 0                                | 0                                | Budgeted as received   |
| Title II                                  | 35,750                          | 17,467                           | 17,467                           |  |
| A-G Success Grant (7412)                  | 15,175                          | 0                                | 0                                |  |
| A-G Learning Loss Mitigation              | 2,255                           | 0                                | 0                                |  |
| Educator Effectiveness Block Grant        | 28,919                          | 0                                | 0                                |  |
| Ethnic Studies                            | 13,116                          | 0                                | 0                                |  |
| Arts, Music, and Instr'l Discretionary BG | 629,535                         | 0                                | 0                                |  |
| Learning Recovery Emergency Block Grant   | 480,319                         | 0                                | 0                                |  |
| Interest Income                           | 20,000                          | 20,000                           | 20,000                           |  |
| Other Local                               | 9,679                           | 0                                | 0                                | Budgeted as received (Interest, Donations)   |
| <b>TOTAL REVENUES</b>                     | <b>\$ 13,226,758</b>            | <b>\$ 12,612,370</b>             | <b>\$ 13,027,550</b>             |  |
| <b>EXPENDITURES</b>                       |                                 |                                  |                                  |  |
| Certificated Salaries                     | \$ 5,371,000                    | \$ 5,521,638                     | \$ 5,676,343                     | Max Step and Column Movement 2.7%  |
| Classified Salaries                       | 563,130                         | 578,335                          | 593,950                          | STRS 22-23 19.10%, 23-24 19.10%, 24-25 19.10%<br>PERS 22-23 25.37%, 23-24 25.20%, 24-25 24.60% |
| Salary Driven Benefits                    | 2,278,448                       | 2,317,843                        | 2,358,300                        | Revenue off-set  |
| STRS on Behalf                            | 1,141,252                       | 1,141,252                        | 1,141,252                        |  |
| Books and Supplies                        | 819,417                         | 615,405                          | 615,405                          | Adjust Expenses for One-Time Dollars   |
| Services & Other Exp                      | 582,572                         | 626,711                          | 626,711                          |  |
| SUHSD Oversight and Services              | 1,638,644                       | 1,583,866                        | 1,646,143                        | Based on Actual Revenues (22-23 One-Time Dollars)  |
| Capital Outlay                            | 30,694                          | 0                                | 0                                |  |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$ 12,425,157</b>            | <b>\$ 12,385,050</b>             | <b>\$ 12,658,104</b>             |  |
| <b>DIFFERENCE</b>                         | 801,601                         | 227,320                          | 369,446                          |  |
| <b>OTHER USES</b>                         | 0                               | 0                                | 0                                |  |
| <b>CHANGE TO FUND BAL.</b>                | <b>\$ 801,601</b>               | <b>\$ 227,320</b>                | <b>\$ 369,446</b>                |  |
| <b>BEGINNING BALANCE</b>                  | 5,913,514                       | 6,715,117                        | 6,942,436                        |  |
| <b>ENDING BALANCE</b>                     | <b>\$ 6,715,117</b>             | <b>\$ 6,942,436</b>              | <b>\$ 7,311,883</b>              |  |
| <b>COMPONENTS OF THE ENDING BALANCE</b>   |                                 |                                  |                                  |  |
| Revolving Cash                            | \$ 1,000                        | \$ 1,000                         | \$ 1,000                         |  |
| Reserve for Economic Uncertainties        | 994,013                         | 990,804                          | 1,012,648                        | Maintain 8%  |
| MAA                                       | 302,737                         | 302,737                          | 302,737                          |  |
| Hourly Programs                           | 65,359                          | 65,359                           | 65,359                           |  |
| Unrestricted Lottery                      | 904,280                         | 904,280                          | 904,280                          |  |
| Restricted Lottery                        | 387,346                         | 387,346                          | 387,346                          |  |
| Title II                                  | 0                               | 0                                | 0                                |  |
| Confucius Classroom                       | 58,758                          | 58,758                           | 58,758                           |  |
| Educator Effectiveness Block Grant        | 23,050                          | 11,525                           | 0                                |  |
| A-G Success Grant                         | 2,520                           | 1,260                            | 0                                |  |
| A-G Learning Loss Mitigation              | 9,020                           | 4,510                            | 0                                |  |
| Arts, Music, and Instr'l Discretionary BG | 214,535                         | 107,268                          | 0                                |  |
| Learning Recovery Emergency Block Grant   | 394,829                         | 197,415                          | 0                                |  |
| Ethnic Studies                            | 13,116                          | 6,558                            | 0                                |  |
| Testing                                   | 2,993                           | 1,497                            | 0                                |  |
| * <b>Reserve for Charter Goals</b>        | <b>2,341,560</b>                | <b>2,902,120</b>                 | <b>3,579,752</b>                 |  |
| Unfunded Liability (401a)                 | 1,000,000                       | 1,000,000                        | 1000000                          |  |

**Shasta Union High School District  
2022-23 First Interim  
Farm Fund  
December 13, 2022**

| Item                                   | 2022-23<br>First Interim<br>Budget |
|--|------------------------------------|
| <b>REVENUES</b>                        |                                    |
| Livestock Sales                        | \$ 4,000.00                        |
| Farmhouse Rent                         | 2,000.00                           |
| Interest                               | 200.00                             |
| Cont. To Program                       | 0.00                               |
| <b>TOTAL REVENUES</b>                  | <b>\$ 6,200.00</b>                 |
| <br><b>EXPENDITURES</b>                |                                    |
| Scholarships                           | \$ 1,000.00                        |
| Cattle Purchase                        |                                    |
| Repairs                                |                                    |
| <b>TOTAL EXPENDITURES</b>              | <b>\$ 1,000.00</b>                 |
| <br><b>DIFFERENCE</b>                  | <br><b>\$ 5,200.00</b>             |
| <br><b>OTHER SOURCES</b>               |                                    |
| <b>OTHER USES - Trnsfr to Gen Fund</b> | <b>0.00</b>                        |
| <br><b>CHANGE TO FUND BAL.</b>         | <br><b>\$ 5,200.00</b>             |
| <br><b>BEGINNING BALANCE</b>           | <br><b>50,289.00</b>               |
| <br><b>ENDING BALANCE</b>              | <br><b>\$ 55,489.00</b>            |

**SUHSD  
Adult Ed Fund  
2022-23 1st interim  
December 13, 2022**

| <b>Item</b>                           | <b>0000<br/>Undist</b> | <b>6391<br/>Adlt EdBlck</b> | <b>7690<br/>STRS<br/>On-Behalf</b> | <b>Totals</b>     |
|---------------------------------------|------------------------|-----------------------------|------------------------------------|-------------------|
| <b>REVENUE</b>                        |                        |                             |                                    |                   |
| State Aid                             | 0.00                   | 217,467.00                  | 20,458.00                          | 237,925.00        |
| 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              |
| <b>Total Revenue</b>                  | <b>0.00</b>            | <b>217,467.00</b>           | <b>20,458.00</b>                   | <b>237,925.00</b> |
| <b>EXPENDITURES</b>                   |                        |                             |                                    |                   |
| Certificated Salaries                 | 0.00                   | 106,028.00                  |                                    | 106,028.00        |
| Classified Salaries                   | 0.00                   | 22,531.00                   |                                    | 22,531.00         |
| Employee Benefits                     | 0.00                   | 44,197.00                   | 20,458.00                          | 64,655.00         |
| Books & Supplies                      | 0.00                   | 27,359.00                   |                                    | 27,359.00         |
| Services & Other Operating Exp        | 0.00                   | 7,000.00                    |                                    | 7,000.00          |
| Capital Outlay                        | 0.00                   |                             |                                    | 0.00              |
| Other Outgo (Ind Cost Rate 5.0%)      | 0.00                   | 10,352.00                   |                                    | 10,352.00         |
| <b>Total Expenditures</b>             | <b>0.00</b>            | <b>217,467.00</b>           | <b>20,458.00</b>                   | <b>237,925.00</b> |
| <b>DIFFERENCE</b>                     | <b>0.00</b>            | <b>0.00</b>                 | <b>0.00</b>                        | <b>0.00</b>       |
| <b>OTHER SOURCES -<br/>OTHER USES</b> | <b>0.00</b>            | <b>0.00</b>                 |                                    | <b>0.00</b>       |
| <b>CHANGE TO FUND BALANCE</b>         | <b>0.00</b>            | <b>0.00</b>                 | <b>0.00</b>                        | <b>0.00</b>       |
| <b>BEGINNING BALANCE</b>              | <b>0.00</b>            | <b>0.00</b>                 | <b>0.00</b>                        | <b>0.00</b>       |
| <b>ENDING BALANCE</b>                 | <b>0.00</b>            | <b>0.00</b>                 | <b>0.00</b>                        | <b>0.00</b>       |

**Shasta Union High School District  
2022-23 1st Interim Budget  
Cafeteria Fund  
December 13, 2022**

| <b>ITEM</b>                                 | <b>2022/23<br/>1st Interim<br/>Budget</b> |
|---|---|
| <b>REVENUE</b>                              |   |
| Federal Revenue                             | \$ 2,545,632                              |
| State Revenue                               | 200,522                                   |
| Local Revenue                               | 217,476                                   |
| Total Revenue                               | \$ 2,963,630                              |
| <br><b>EXPENDITURES</b>                     |   |
| Classified Salaries                         | \$ 831,490                                |
| Employee Benefits                           | 398,112                                   |
| Food & Supplies                             | 790,555                                   |
| Services & Operating Expense                | 83,035                                    |
| Capital Outlay                              | 6,736                                     |
| Other Outgo                                 | 0   |
| Transfers of Indirect/Direct Support Costs  | 68,526                                    |
| Total Expenditure                           | \$ 2,178,454                              |
| <b>DIFFERENCE</b>                           | 785,176                                   |
| <b>OTHER SOURCE - Contrib From Gen Fund</b> | \$ 0                                      |
| <b>OTHER USES - Debt Repayment</b>          | 0   |
| <b>CHANGE TO FUND BALANCE</b>               | \$ 785,176                                |
| <b>BEGINNING BALANCE</b>                    | \$ 535,601                                |
| <b>ENDING BALANCE</b>                       | \$ 1,320,778                              |
| <br><b>COMPONENTS OF THE ENDING BALANCE</b> |   |
| 1. Stores                                   | \$ 9,000                                  |
| 2. Revolving Cash                           | 1,175                                     |
| 3. Reserve                                  | 1,310,603                                 |

**Shasta Union High School District  
2022-23 First Interim Budget  
Deferred Maintenance Fund  
December 13, 2022**

| ITEM                             | 2022-23<br>First Interim<br>Budget |
|----------------------------------|------------------------------------|
| <b>REVENUE</b>                   |                                    |
| FMV of Cash                      | \$ 0                               |
| Transfer from Gen Fnd (obj 8091) | 100,000                            |
| Transfer from fund 40 (obj 8915) |                                    |
| Interest                         | 1,500                              |
| Total Revenue                    | \$ 101,500                         |
| <b>EXPENDITURES</b>              |                                    |
| Plumbing                         | 30,000                             |
| Electrical                       | 25,000                             |
| Heating and Cooling              | 25,000                             |
| Painting                         | 25,000                             |
| Paving                           | 32,797                             |
| Total Expenditures               | \$ 142,797                         |
| <b>DIFFERENCE</b>                | (41,297)                           |
| <b>CHANGE TO FUND BALANCE</b>    | \$ (41,297)                        |
| <b>BEGINNING BALANCE</b>         | 400,055                            |
| <b>ENDING BALANCE</b>            | 358,758                            |

**Shasta Union High School District  
2022-23 First Interim Budget  
Transportation Equipment Fund  
December 13, 2022**

| Item  | 2022-23<br>First Interim<br>Budget |
|---|------------------------------------|
| <b>REVENUES</b>                               |                                    |
| State Revenue                                 | \$ 0                               |
| FMV   | 0                                  |
| Interest                                      | 500                                |
| <b>TOTAL REVENUES</b>                         | <b>\$ 500</b>                      |
| <br><b>EXPENDITURES</b>                       |                                    |
| Maintenance & Repairs                         | \$ 0                               |
| Equipment Replacement                         | 0                                  |
| <b>TOTAL EXPENDITURES</b>                     | <b>\$ 0</b>                        |
| <br><b>DIFFERENCE</b>                         | <br><b>\$ 500</b>                  |
| <br><b>OTHER SOURCES - Trfr From Gen Fund</b> | <br>11,000                         |
| <b>OTHER USES - Trfr to Gen Fund</b>          | <b>0</b>                           |
| <br><b>CHANGE TO FUND BAL.</b>                | <br><b>\$ 11,500</b>               |
| <br><b>BEGINNING BALANCE</b>                  | <br><b>126,337</b>                 |
| <br><b>ENDING BALANCE</b>                     | <br><b>\$ 137,837</b>              |



**Shasta Union High School District  
2022-23 First Interim  
Foundation Trust Fund  
12/13/2022**

| ITEM                                | 2022-23<br>First Interim<br>Budget |
|-------------------------------------|------------------------------------|
| <b>REVENUE</b>                      |                                    |
| Contributions/Donations             | \$ 150,000.00                      |
| Interest                            | 200                                |
| Fair Market Value of Cash           | (2,000)                            |
| Total Revenue                       | \$ 148,200                         |
| <b>EXPENDITURES</b>                 |                                    |
| Supplies                            | 0                                  |
| Scholarships Awarded                | \$                                 |
| District Office                     | 2,000                              |
| FHS                                 | 132,331                            |
| PHS                                 | 2,000                              |
| SHS                                 | 45,023                             |
| EHS                                 | 22,000                             |
| <b>Total Scholarships Awarded</b>   | <b>203,354</b>                     |
| Total Expenditures                  | \$ 203,354                         |
| <b>OTHER SOURCES - Transfers In</b> | <b>0</b>                           |
| <b>CHANGE TO FUND BALANCE</b>       | <b>\$ (55,154)</b>                 |
| <b>BEGINNING BALANCE</b>            | <b>666,656</b>                     |
| <b>ENDING BALANCE</b>               | <b>\$ 611,502</b>                  |

**Shasta Union High School District  
2022-23 First Interim  
Special Reserve - Non Capital  
December 13, 2022**

| <b>ITEM</b>                                | <b>2022-23<br/>First Interim<br/>Budget</b> |
|--|---|
| <b>REVENUE</b>                             |   |
| Interest                                   | \$ 8,000.00                                 |
| Adjust Market Value of Cash                | (60,000.00)                                 |
| Total Revenue                              | \$ (52,000.00)                              |
| <br><b>EXPENDITURES</b>                    |   |
| Total Expenditure                          | \$ 0.00                                     |
| <b>DIFFERENCE</b>                          | \$ (52,000.00)                              |
| <b>OTHER SOURCES - Trfr from Gen. Fund</b> | 0.00  |
| <b>OTHER USES - Trfr to General Fund</b>   | 0.00  |
| <br><b>CHANGE TO FUND BALANCE</b>          | <br>\$ (52,000.00)                          |
| <br><b>BEGINNING BALANCE</b>               | <br>1,512,059.00                            |
| <b>ENDING BALANCE</b>                      | <b>\$ 1,460,059.00</b>                      |

**Shasta Union High School District  
2022-23 First Interim  
Retiree Benefits Fund  
December 13, 2022**

|                                 | <u>CTA</u>    | <u>ESP</u>      | <u>CSEA</u>  | <u>Mgmt/<br/>Conf/<br/>Supv</u> | <u>Total</u>         |
|---------------------------------|---------------|-----------------|--------------|---------------------------------|----------------------|
| Beginning Balance, July 1, 2022 | \$ 786,439.05 | \$ (125,422.80) | \$ 43,167.77 | \$ 64,992.73                    | \$ 769,176.75        |
| District Contribution           | 398,384.58    | 84,656.65       | 60,305.71    | 76,653.07                       | 620,000.00           |
| Interest Earnings               | 3,602.92      | (123.97)        | 314.65       | 430.73                          | 4,224.33             |
| Premiums Paid*                  | (351,846.65)  | (165,717.77)    | (39,654.47)  | (48,742.55)                     | (605,961.44)         |
| Transferred from CalPers Trust  | 0.00          | 48,323.00       | 0.00         | 0.00                            | 48,323.00            |
| Ending Balance, June 30, 2021   | \$ 836,579.89 | \$ (158,284.88) | \$ 64,133.66 | \$ 93,333.97                    | \$ 835,762.64        |
| Fair Market Value of Cash       |               |                 |              |                                 | 38,563.01            |
| Adjusted Ending Balance         |               |                 |              |                                 | <u>\$ 874,325.65</u> |

**Shasta Union High School District  
2022-23 First Interim  
Building Fund (21)  
December 13, 2022**

| <u>ITEM</u>                                | <u>2022-23<br/>First Interim<br/>Budget</u> |
|--|---|
| <b>REVENUE</b>                             |   |
| Interest                                   | \$ 130,000.00                               |
| Fair Market Value of Cash                  | 0.00  |
| Proceeds from Sale of Bonds                | 0.00  |
| All Other Financing Sources                | 0.00  |
| <b>Total Revenue</b>                       | <b>\$ 130,000.00</b>                        |
| <br><b>Expenditures</b>                    |   |
| Salaries & Benefits                        | 17,744.00                                   |
| Audit                                      | 7,000.00                                    |
| EHS Buildings                              | 340,401.00                                  |
| EHS Painting                               | 719,782.00                                  |
| EHS Field & Track Project                  | 924,000.00                                  |
| FHS 2Story HVAC                            | 27,925.00                                   |
| SHS Buildings                              | 302,432.00                                  |
| SHS 400 Building                           | 189,570.00                                  |
| SHS Tennis Courts                          | 87,226.00                                   |
| SHS Painting                               | 543,946.00                                  |
| <b>Total Expense</b>                       | <b>3,160,026.00</b>                         |
| <br><b>Other Uses</b>                      |   |
| <b>Other Sources</b>                       | <b>1,213,134.00</b>                         |
| <br><b>Interest and Expense Adjustment</b> | <br><b>0.00</b>                             |
| <b>Beginning Balance</b>                   | <b>2,111,962.00</b>                         |
| <b>Ending Balance</b>                      | <b>295,070.00</b>                           |

**Shasta Union High School District  
2022-23 First Interim  
Capital Facilities Fund  
December 13, 2022**

| <b>ITEM</b>                           | <b>2022-23<br/>First Interim<br/>Budget</b> |
|---------------------------------------|---|
| <b>REVENUE</b>                        |   |
| Interest                              | \$ 20,000                                   |
| Fair Market Value of Cash             | 5,000                                       |
| School Impact Refund                  | (18,000)                                    |
| Developer Fees                        | 400,000                                     |
| Total Revenue                         | \$ 407,000                                  |
| <b>EXPENDITURES</b>                   |   |
| General Supplies                      | \$ 10,650                                   |
| Rentals                               |   |
| Repairs/Upgrades                      | 0   |
| Collection Fees from SCOE             |   |
| Admin Charges From General Fund       | 0   |
| Capital Equipment                     | 200,000                                     |
| Total Expenditures                    | \$ 210,650                                  |
| <b>DIFFERENCE</b>                     | 196,350                                     |
| <b>OTHER USES - Trfr to Debt Fund</b> | (300,000)                                   |
| <b>Net Total Transfers In and Out</b> | <b>(300,000)</b>                            |
| <b>CHANGE TO FUND BALANCE</b>         | <b>\$ (103,650)</b>                         |
| <b>Audit Adjustment</b>               | 0   |
| <b>BEGINNING BALANCE</b>              | \$ 1,104,028                                |
| <b>ENDING BALANCE</b>                 | <b>\$ 1,000,378</b>                         |

**Shasta Union High School District  
2022-23 First Interim  
Debt Service Fund Fund  
December 13, 2022**

| ITEM  | 2022-23<br>First Interim<br>Budget |
|---|------------------------------------|
| <b>REVENUE</b>                              |                                    |
| Interest                                    | \$ (8,000)                         |
| Inc/(Dec) in FMV of Cash                    | 0                                  |
| Total Revenue                               | \$ (8,000)                         |
| <br><b>EXPENDITURES</b>                     |                                    |
| Interest                                    | \$ 45,000                          |
| Principal                                   | 280,000                            |
| Offset for Audit Adjustment                 | 0                                  |
| Total Expenditures                          | \$ 325,000                         |
| <br><b>INTERFUND TRANSFERS IN</b>           |                                    |
| From Fund 01, object 7619                   | \$ 0                               |
| From Fund 25, object 7619                   | \$ 300,000                         |
| Adjust for Audit Adjustment                 | 0                                  |
| <b>OTHER SOURCES - Proceeds from COPS</b>   | 0                                  |
| Total Interfund Transfers and Other Sources | \$ 300,000                         |
| <br><b>CHANGE TO FUND BALANCE</b>           | <br>\$ (33,000)                    |
| <br><b>BEGINNING BALANCE</b>                | <br>325,798                        |
| Beginning Balance Audit Adjustment          | 0                                  |
| <br><b>ENDING BALANCE</b>                   | <br>\$ 292,798                     |