

Special Agenda –  
Governing School Board  
Wednesday, January 12, 2022 4:00 p.m.  
Office, Kashia School District

1. Call to Order Board and Staff/Establishment of Quorum

Glenda Antone \_\_\_\_\_

Frances Johnson \_\_\_\_\_

Rick Parrish \_\_\_\_\_

Charlene Pinola \_\_\_\_\_

Patti Pomplin \_\_\_\_\_

2. Approval of Agenda

3. Public Comment on Non Agenda Items (Limit 5 Minutes)

4. Communications

4.1 CRDC Certification

4.2 EASIE Registration for 2022-23

5. Consent Agenda

5.1 Approve December 8, 2021 & December 13, 2021 Board Minutes

5.2 Approve December Vendor Warrants

5.3 Approve October 1, 2021 to December 31, 2021 Williams Quarterly Report

6. Reports and Communications

6.1 Governing Board Members

6.2 Superintendent

6.3 Business Manager

6.4 PTO

7. Items Scheduled for Information and Discussion

7.1 Review 2<sup>nd</sup> Reading Board Policies

BP 0470 COVID-19 Mitigation Plan

BP 3516.5 Emergency Schedules

BP4131 Staff Development

BP 6120 Response to Instruction and Intervention

BP 6164.4 Identification and Evaluation of Individuals for Special Education

AR 6164.4 Identification and Evaluation of Individuals for Special Education

BP 6164.41 Children with Disabilities Enrolled by their Parents in Private School

AR 6164.41 Children with Disabilities Enrolled by their Parents in Private School

BP 6164.5 Student Success Teams

AR 6164.5 Student Success Teams

7.2 Review Safety Plan

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- 8. Items Scheduled for Discussion and Action
  - 8.1 Approve 2020-21 Audit Report
  - 8.2 Approve 2020-21 SARC (School Accountability Report Card)
- 8. Items Scheduled for Future Board Meetings
  - 8.3 Board Policies
  - 8.4 Budget Updates
  - 8.5 Hire New Employees
- 9. Adjournment

Next Regular Meeting  
Wednesday, February 9, 2022

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United States Department of Education  
Civil Rights Data Collection

Coversheet Creation Date: 12/28/2021 12:57:03 PM EDT

**LEA Identification**

LEA Name: **Kashia Elementary**  
LEA ID: **0632340**  
Submission Status: **Certified**  
School Year: **2020-2021**  
Superintendent: **Frances Johnson**

**LEA Certifier Identification**

Certifier's Name: **Patti Pomplin**  
Certifier's Title: **CBO**  
Certifier's Email Address: **ppomplin@kashiaesd.org**  
Certifier's Phone Number: **707-785-9682**

**CERTIFICATION**

**I am authorized to submit the LEA's forms for certification because I am designated by the LEA Superintendent to certify**

**I certify that the information provided is true and correct to the best of my knowledge and belief.**

**A willfully false statement is punishable by law. (18 U.S. C. §1001.)**

**Certifier:**           **Patti Pomplin**           **Date:**           **12/28/2021**          

Previously the CRDC collected disaggregated data on graduates with a regular diploma and graduates with another credential. The CRDC also collected data on students with disabilities by disability category. Your LEA also reports this data to your state education agency, which reports it to ED(EDFacts DG 306 and EDFacts DG 74).

To reduce burden, the CRDC will no longer collect this data directly from LEAs. Instead, the data that your LEA provides to the state education agency will become part of your LEA's CRDC submission.

Your LEA's certification of its CRDC data includes verifying the accuracy of the data that your LEA submitted to the state education agency.

## EASIE Registration SY 2022-23 Survey

**Thank you for completing your EASIE Registration for SY 2022-23.  
Applicants will be notified regarding EASIE Part I information once  
available.**

**If you have any further questions about this email please contact  
the Partner Support Center at [OIE.EASIE@ed.gov](mailto:OIE.EASIE@ed.gov)  
([mailto:EDEN\\_OIE@ed.gov](mailto:EDEN_OIE@ed.gov)).**

**Sincerely,**

**Partner Support Center on behalf of the Office of Indian Education**

**Voice: (877) 457-3336**

**Fax: (888) 329-3336**

**Federal Relay Service: 800-877-0996 (Voice/TTY) /  
[federalrelay@sprint.com](mailto:federalrelay@sprint.com) (<mailto:federalrelay@sprint.com>)**

**Email: [OIE.EASIE@ed.gov](mailto:OIE.EASIE@ed.gov) ([mailto:EDEN\\_OIE@ed.gov](mailto:EDEN_OIE@ed.gov)).**

**<https://easie.communities.ed.gov/>  
(<https://easie.communities.ed.gov/>).**

**[Print your answers.](#) ([printanswers/view?surveyid=195232](#))**

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Kashia School District  
Minutes  
Board Meeting, December 8, 2021

1. Meeting called to order at 4:35 by Board President Charlene Pinola  
Roll Call: Trustee Glenda Antone, Trustee Charlene Pinola  
Staff: Frances Johnson, Patti Pomplin  
Community: None
2. Approval of Agenda: Moved by Trustee Pinola, seconded by Trustee Antone and passed unanimously by the Board to approve the agenda as presented.
3. Public Comment on Non Agenda Items - None
4. Communication – None
5. Organizational Meeting
  - 5.1 Consideration of Applicants – tabled
  - 5.2 Trustee Appointment – tabled
  - 5.3 Nomination for and Election of, School Board President  
Moved by Trustee Antone, seconded by Trustee Pinola and passed unanimously to seat Trustee Pinolas as School Board President.
  - 5.4 Nomination for and Election of, School Board Clerk  
Moved by Trustee Pinola, seconded by Trustee Antone and passed unanimously to seat Trustee Antone as School Board Clerk.
  - 5.5 Nomination for and Election of, Voting Delegate and Alternative Voting Delegate to vote in elections of the Sonoma County Committee on School District Organization.  
Moved by Trustee Pinola, seconded by Trustee Antone and passed unanimously to elect Trustee Antone as Voting Delegate with Trustee Pinola as Alternate Voting Delegate for Sonoma County Committee on School District Organization
  - 5.6 Board Member signatures for Sonoma County Superintendent of Schools  
Not done.
  - 5.7 Approve Frances Johnson as Secretary of the Board  
Moved by Trustee Antone, seconded by Trustee Pinola and passed unanimously by the board to Appoint Frances Johnson, Superintendent, as the School Board Secretary per Ed Code.
  - 5.8 Determination and Approval of the 2022 Regular Board Meeting Dates and Times  
Moved by Trustee Pinola, seconded by Trustee Antone and passed unanimously to approve the dates and times as presented.
6. Consent Agenda  
Moved by Trustee Antone, seconded by Trustee Parrish and passed unanimously by the Board to approve the consent agenda as presented.
  - 6.1 Approve October 13, 2021 Board Minutes & the November 10, 2021 non meeting
  - 6.2 Approve October & November Vendor Warrants

## 7. Reports and Communications

- 7.1 Governing Board – Trustee Antone said prospective board member was bitten by a spider and unable to attend board meeting.
- 7.2 Superintendent – School red flagged by State due to consistent absences above 10%, students should not be absent more than 16 days in a 180 school day year, will be asking for a formal meeting with the tribal council; high school student is not getting services due to health; grant with Indian Health Suicide Prevention is happening on the 15<sup>th</sup> at 2:30; parents will be wrapping presents after suicide prevention meeting; Purple Heart will be bringing coats/hats etc. on Wednesday the 15<sup>th</sup>; is planning on asking each family to volunteer in the classroom one day a week for support starting in January; two new students have enrolled bringing total enrollment to 11, there is a possibility of two additional students after the first of the year.
- 7.3 Business Manager – plans to work minimally over break; audit done and will be presented in January.
- 7.4 PTO – None

## 8. Items Scheduled for Information and Discussion

- 8.1 Local Indicators for California School Dashboard  
Reviewed, no discussion.

- 8.2 Educator Effectiveness Block Grant 2021

Grant was reviewed and includes expenditures to support project based learning as well as cultural studies. Special board meeting for adoption is scheduled for Monday, December 13, 2021 at 4:00 p.m.

- 8.1 First Reading Board Policies

- BP 0470 COVID-19 Mitigation Plan

- BP 3516.5 Emergency Schedules

- BP4131 Staff Development

- BP 6120 Response to Instruction and Intervention

- BP 6164.4 Identification and Evaluation of Individuals for Special Education

- AR 6164.4 Identification and Evaluation of Individuals for Special Education

- BP 6164.41 Children with Disabilities Enrolled by their Parents in Private School

- AR 6164.41 Children with Disabilities Enrolled by their Parents in Private School

- BP 6164.5 Student Success Teams

- AR 6164.5 Student Success Teams

## 9. Items Scheduled for Discussion and Action

- 9.1 Approve 1<sup>st</sup> Interim Report

Moved by Trustee Pinola, seconded by Trustee Antone and passed unanimously to approve the 1<sup>st</sup> Interim Report as presented.

## 10. Items Scheduled for Future Board Meetings.

- 10.1 Board Policies

- 10.2 Budget Updates

- 10.3 SARC

- 10.4 Seat New Board Member

- 10.5 Hire New Employees
- 10.6 School Safety Plan
- 10.7 2020-21 Audit
- 10.8 Attendance
- 10.9 Educator Effectiveness Grant

11. Meeting Adjourned at 5:07

Special Meeting  
Monday, December 13, 2021 4:00 p.m.

Next Regular Meeting  
Wednesday, January 12, 2022

Respectfully submitted: Patti Pomplin

Signed: \_\_\_\_\_  
Glenda Antone, Clerk

Kashia School District  
Minutes  
Special Board Meeting, Monday December 13, 2021

1. Meeting called to order at 4:10 by Board President Charlene Pinola  
Roll Call: Trustee Glenda Antone, Trustee Charlene Pinola  
Staff: Frances Johnson, Patti Pomplin  
Community: Rick Parrish
2. Approval of Agenda: Moved by Trustee Antone, seconded by Trustee Pinola and passed unanimously by the Board to approve the agenda as presented.
3. Public Comment on Non Agenda Items - None
4. Items Scheduled for Discussion and Action
  - 4.1 Trustee Appointment  
Moved by Trustee Antone, seconded by Trustee Pinola and passed unanimously by the board to appoint Rick Parrish to the board of Trustees to fill the vacancy by Gene Parrish.
  - 4.2 Approve Educator Effectiveness Block Grant  
Moved by Trustee Pinola, seconded by Trustee Antone and passed unanimously by the board to approve the Educator Effectiveness Block Grant as presented.
5. Meeting Adjourned at 4:20

Next Meeting  
Wednesday, January 12, 2022

Respectfully submitted: Patti Pomplin

Signed: \_\_\_\_\_  
Glenda Antone, Clerk



## Checks Dated 12/01/2021 through 12/31/2021

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1868692	12/01/2021	Francis K Macias	01-5800	lunch pickup		135.00
1868693	12/01/2021	Frontier Communications	01-5911	7077859682		659.39
1868694	12/01/2021	Hillyard	01-4353	custodial		569.71
1868695	12/01/2021	Frances Johnson	01-5201	sister stepanson event		36.96
1868696	12/01/2021	SPG	01-5807	october 2021		438.00
1868697	12/01/2021	Stephen Roatch Accountancy	01-5821	2020-21 annual audit		5,900.00
1868698	12/01/2021	Victoria Stickney	01-4310	classroom supplies		53.20
1869925	12/08/2021	Ally Technology Consulting	01-5840	monthly tech		1,000.00
1869926	12/08/2021	Amerigas	01-5510	200821025		1,152.08
1869927	12/08/2021	Healdsburg Lumber Co	01-4380	kashsc		40.43
1869928	12/08/2021	Patti Pomplin	01-4310	batteries		43.92
1869929	12/08/2021	Ray Morgan Company	01-5632	ke02		44.01
1871482	12/15/2021	Patti Pomplin	01-4390	student xmas project		379.96
1871483	12/15/2021	Sonoma County Office Of Ed	01-5838	2021-22		15,742.12
Total Number of Checks					14	26,194.78

## Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	14	26,194.78
Total Number of Checks		14	26,194.78
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			26,194.78

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

# Williams Settlement Quarterly Uniform Complaint Report - October 1, 2021 - December 31, 2021

Education Code §35186(d): A school district shall report summarized data on the nature and resolution of all complaints on a quarterly basis to the county superintendent of schools and the governing board of the school district. The summaries shall be publicly reported on a quarterly basis at a regularly scheduled meeting of the governing board of the school district. The report shall include the number of complaints by general subject area with the number of resolved and unresolved complaints. The complaints and written responses shall be available as public records.



ppomplin@kashiaesd.org (not shared) Switch account



Draft saved

\* Required

Name of District \*

Kashia Elementary

Name and Title of Person Reporting \*

Patti Pomplin

Phone Number \*

707-785-9682

Email Address \*

ppomplin@kashiaesd.org



### INSTRUCTIONAL MATERIALS \*

☒ There were 0 complaints received during this quarter.

☐ YES, there were complaints, there were complaints resolved and/or there were complaints unresolved - please give detailed information below by listing each complaint and associated solution

### TEACHER VACANCY AND/OR MISASSIGNMENT \*

☒ There were 0 complaints received during this quarter

☐ YES, there were complaints, there were complaints resolved and/or there were complaints unresolved - please give detailed information below by listing each complaint and associated solution

### FACILITIES \*

☒ There were 0 complaints received during this quarter

☐ YES, there were complaints, there were complaints resolved and/or there were complaints unresolved - please give detailed information below by listing each complaint and associated solution

### INSTRUCTIONAL MATERIALS

Complaint Details

Your answer

### TEACHER VACANCY AND/OR MISASSIGNMENT

Complaint Details

Your answer



## FACILITIES

Complaint Details

Your answer

Submit

Clear form

Never submit passwords through Google Forms.

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Google Forms



20 December, 2021  
Sea Ranch

Frances Johnson, Principal  
Kashia Elementary School  
P.O. Box 129  
Stewarts Point, CA 95480

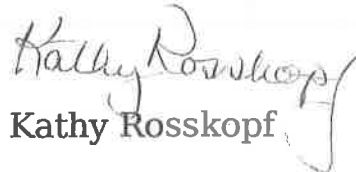
Dear Ms. Johnson,

Please accept the enclosed donation of \$2,000 for the Kashia School, to be used wherever you think it will be most useful.

Best regards,



Roland Pesch



Kathy Roskopf

## THE SEA RANCH FOUNDATION GRANT APPLICATION REQUEST

### The Kashia School Native Plant Project

December 31, 2021

Project contact person      Janet MacKinnon  
415 286 3570  
39074 Hedgegate Road  
PO Box 260, Sea Ranch CA 95497  
[janet.aedesign@gmail.com](mailto:janet.aedesign@gmail.com)

### The Kashia School Native Plant Project

In the process of long term planning for the vision of the Kashia School, a sustainable greenhouse was purchased by Kashia School District to facilitate the education of Kashia school children on the propagation and use of native plants for both cultural and medicinal uses.

The scope of work for this \$5000.00 Grant Application is:

- Assemble and install the purchased Greenhouse at Kashia Elementary School
- Provide plans, support, labor, and guidance in creating a native plant garden with Kashia school students as integral participants
- Purchase additional plants and materials as required

### PRESERVATION OF THE NATURAL ENVIRONMENT IN THE NORTH COAST ENVIRONMENT: THE SEA RANCH FOUNDATION CHARTER.

It is the intent of this project, to provide an opportunity and strong support for the children that inspire the traditions of the Kashia Pomo to honor, cherish and re-kindle the indigenous connection to the land. We are hoping that the children create the cultural celebration that needs to thrive in the Kashia Pomo community.

**We are requesting \$5000 for this project at this time. Our current cost breakdown is as follows:**

**A. Greenhouse Assembly - \$2000**

**Assemble and install Greenhouse**

Hire local contractor to install Greenhouse. Hoklartherm Riga 4 Greenhouse has been purchased by the Kashia Elementary School for the purpose outlined above. The specifications, and assembly details have been submitted to TSRF.

**B. Install Native Garden at School - \$3000**

Native plants will be grown and upsized in New Greenhouse

Garden will be planted in the spring April 2022. The plants, previously donated for this project are currently located at the school and are being tended by the children.

Materials needed for the garden include: (rough estimate only)

• Plants	\$500	Labour	\$500
• Soil + Tools	\$250	Filter Fabric	\$500
• Chip Delivery only	\$250	Irrigation components	\$250
• Misc. Supplies	\$250	Geotextile cloth	\$500

**Volunteer Efforts: Janet MacKinnon architect**

- Organize + manage project
- Facilitate the design of the native garden with the children
- Work with the children to help them plan locations for the plants based on what the plant needs
- Create a safe and healthy work environment where inspiration and creativity can occur.
- Photo document the construction project through completion.

**Estimated Duration of the project      ongoing 2022**

**The Kashia School District is responsible for the project, and management will be shared by the co-authors of this grant proposal:**

Frances Johnson  
Administrator  
Kashia School Superintendent/Principal

Janet MacKinnon  
architect  
AE Design

**What resources are already available for the project?**

In the process of long term planning for the vision of the Kashia School, a sustainable greenhouse was purchased by Kashia School District to facilitate the education of Kashia school children on the propagation and use of native plants for both cultural and medicinal uses.

**How will results of the project be measured?**

The greenhouse project is an important part of assuring the ongoing component of cultural studies at Kashia School. The results will be both immediate and long term. On an immediate level, the greenhouse will facilitate the teaching about the native plants and their uses. On a long term level, we know that we are contributing to a healthy and vibrant coastal community. We know that pride and self-esteem are essential for social emotional wellness. By acknowledging the Kashia Pomo's historical use of native plants, we are helping to inspire and facilitate the importance of their cultural knowledge.

**How would the Foundation be recognized for its support for this project?**

Photographs may be published, and articles may be written and publicized in the ICO, or any other advertising options. The Kashia School District is prepared to honor any and all agreements in writing.

Respectfully submitted



Janet MacKinnon  
Architect

## September 2021 Update Guidesheet

Policy updates are issued every March, June, September, and December. The policies listed below were recently updated for the reasons described. GAMUT Policy subscribers can [click here](#), or on the Policy Updates link in the Policies menu to access updated policies.

(You must be signed in to view sample policies)

### CSBA POLICY GUIDE SHEET September 2021

Note: Descriptions below identify revisions made to CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts and county offices of education should review the sample materials and modify their own policies accordingly.

#### Board Policy 0470 - COVID-19 Mitigation Plan

Policy updated to add new note to reflect that districts are obligated to comply with COVID-19 mitigation requirements from multiple jurisdictional authorities including the California Department of Public Health (CDPH), the California Division of Occupational Safety and Health (Cal/OSHA), and local health authorities, to reflect guidance from CDPH and Cal/OSHA's COVID-19 prevention program, and reflect requirements for districts to create and post COVID-19 safety plans. Policy updated to direct the Superintendent and/or designee to establish and maintain a COVID-19 safety plan that complies with public health guidance of CDPH, the requirements of Cal/OSHA, any orders of state or local health authorities, and any other applicable law and/or health order(s) and to omit specific details regarding COVID-19 mitigation practices due to the evolving nature of public health guidance. Policy updated to reflect NEW LAW (AB 86, 2021) and NEW LAW (AB 130, 2021) requiring the reporting of specified COVID-19 cases to CDPH and requiring the reporting of other information to the California Collaborative for Educational Excellence (CCEE). Policy updated to reflect NEW LAW (AB 86, 2021) and NEW LAW (AB 130, 2021) requiring districts that receive Extended Learning Opportunities (ELO) grant funding to implement a learning recovery program that provides supplemental instruction, support for social-emotional well-being, and to the maximum extent permissible as specified in U.S. Department of Agriculture guidelines, meals and snacks, to eligible students. Policy also updated to include promising practices for reengaging chronically absent students and to direct the Superintendent or designee to ensure the continuity of instruction for students who may be under a quarantine order to stay home by offering such students independent study or other instructional delivery channels that allows the student to continue to participate in the instructional program to the greatest extent possible.

#### Board Policy 3516.5 - Emergency Schedules

Policy updated to reflect NEW LAW (AB 130, 2021) requiring districts applying to the Superintendent of Public Instruction to obtain apportionment credit for days and minutes lost due to emergency closure after September 1, 2021 to certify in an affidavit that the district has a plan for offering independent study within 10 days of school closure to impacted students. Policy also updated to reflect requirement that the plan for independent study address the establishment, within a reasonable time, of independent study master agreements and require the reopening in person once allowable under direction from the city or county health officer.

#### Board Policy 4131 - Staff Development

Policy updated to incorporate concepts of student well-being and social-emotional development and learning as it relates to professional development, to clarify that the development of the staff development program includes creating, reviewing and amending the program, to reflect the State Board of Education's California Digital Learning Integration and Standards Guidance regarding staff development in the use of technologies, to reference NEW LAW (AB 130, 2021) regarding requirements for districts offering technology-based instruction pursuant to an independent study program, and to expand the list of characteristics that are included in diverse student populations as related to staff development in meeting the needs of such students. Policy also updated to enhance staff development regarding school climate to include acceptance, civility, and positive behavioral interventions and supports, and staff development regarding student's mental and physical health to include social-emotional learning and trauma-informed practices.

#### Board Policy 6120 - Response to Instruction and Intervention

Policy updated to emphasize the importance of learning and behavioral outcomes and progress monitoring as it relates to response to instruction and intervention (RTI2), reference multi-tiered system of supports (MTSS) and the integration of RTI2 into such frameworks, expand the list of individuals that may be included in designing the district's RTI2 system, add the examination of student social-emotional well-being as one of the bases for design, provide more detail regarding strategies and interventions including ten core components of the RTI2 model identified by the California Department of Education, and that RTI2 may be utilized as one component when considering the referral of a student for evaluation for special education or other services.

#### Board Policy 6164.1 - High School Graduation Requirements

Policy updated to clarify requirements for mathematics coursework, reflect NEW LAW (AB 104, 2021) which requires districts to exempt a student from district graduation requirements if the student was in the third or fourth year of high school during the 2020-21 school year and is not on track to graduate in four years, and to provide a student who was enrolled in the third or fourth year of high school during the 2020-21 school year and is not on track to graduate in the 2020-21 or 2021-22 school years the opportunity to complete the statewide coursework required for graduation, which may include, but is not limited to, completion of the coursework through a fifth year of instruction, credit recovery, or other opportunity to complete the required coursework.

#### Administrative Regulation 6164.1 - High School Graduation Requirements

Regulation updated to include material regarding the provision of information about graduation requirements and credit recovery opportunities to students, parents/guardians, and the public, and to reflect requirements regarding the provision of notice to eligible students about the availability of exemptions from local graduation requirements when applicable.

#### Board Policy 6164.4 - Identification and Evaluation of Individuals for Special Education

Policy updated to reference the U.S. Department of Education's (USDOE) Return to School Roadmap: Child Find Under Part B of the Individuals with Disabilities Education Act which reaffirms the obligation to fully implement the Individuals with Disabilities Education Act (IDEA) during the COVID-19 pandemic, including the requirement to meet child find obligations, and encourages districts to reexamine the efficacy of existing child find practices in light of the educational disruptions caused by the COVID-19 pandemic.

#### Administrative Regulation 6164.4 - Identification and Evaluation of Individuals for Special Education

Regulation updated to reference USDOE's Return to School Roadmap: Child Find Under Part B of the Individuals with Disabilities Education Act which recommends that districts undertake new child find activities in light of the educational disruptions caused by the COVID-19 pandemic and emphasizes that students who are experiencing long-term COVID effects be referred for special education evaluation if their symptoms are adversely impacting their ability to participate and learn in the general curriculum. Regulation also updated to provide that the child find process includes the collection and screening of data to determine if students are making adequate progress, to include the district's obligation to ensure that evaluations of children suspected of having a disability are not delayed or denied because of the implementation of response to intervention strategies, clarify material regarding referrals for initial evaluations, evaluation plans and informed parent/guardian consent, reflect the timeline for the determination of whether the student is eligible for special education and the educational needs of the student and when an Individualized Education Program (IEP) meeting and the development of an IEP occurs, clarify the qualifications of personnel who administer evaluations and reevaluations, add that the normal process of second-language acquisition as well as manifestations of dialect and social linguistic variance not be diagnosed as a disabling condition, and clarify material regarding Independent Educational Evaluations. Regulation also updated to reference M.M. v. Lafayette School District, a Ninth Circuit Court of Appeals decision which held that the district violated IDEA when it failed to provide parents with their child's response to instruction (RTI) data when seeking informed consent for an initial evaluation.

#### Board Policy 6164.41 - Children with Disabilities Enrolled by their Parents in Private School

Policy updated to reorganize and clarify material.

#### Administrative Regulation 6164.41 - Children with Disabilities Enrolled by their Parents in Private School

Regulation updated to reference USDOE's Return to School Roadmap: Child Find Under Part B of the Individuals with Disabilities Education Act which recommends best practices for keeping parents/guardians, teachers, and private school officials informed of the child find process, enhance the section regarding consultation with private school representatives, and reference USDOE's Questions and Answers on Serving Children with Disabilities Placed by their Parents in Private School which emphasizes that districts may not require a private school to implement a RTI process before evaluating parentally-placed private school children. Regulation also updated to add that evaluation of all identified parentally-placed private school children with disabilities be conducted as specified in BP/AR - Identification and Evaluation of Individuals for Special Education including obtaining parent/guardian consent, that the district is required to make a free appropriate public education available to a child residing in the district who is eligible for an IEP, and to clarify material regarding the qualification requirements of private elementary and secondary school teachers providing equitable services to parentally-placed private school children.

#### Board Policy 6164.5 - Student Success Teams

Policy updated to reference that the student success team (SST) process is not required by law and that the policy reflects best practices, clarify those who are encouraged to collaborate in SSTs, include social and emotional difficulties when evaluating the strengths and needs of students and establishing interventions, emphasize the importance of each student maximizing their potential, specify who may refer students to SSTs, add types of materials appropriate for collection, analysis and review by the SST, provide for the development of a plan to support the student and adjustments to such plan, reflect that the SST process shall not delay or deny a referral for evaluation for eligibility for special education, reference MTSS and the integration of SSTs with such supports, and add staff development which may be provided to strengthen the effectiveness of SSTs.

#### Administrative Regulation 6164.5 - Student Success Teams

Regulation updated to reference that the SST process is not required by law and that the regulation reflects best practices, emphasize the importance of school counselors in the SST membership, provide that the makeup of each individual SST is at the district's discretion, reference the ability of districts to appoint a districtwide or schoolwide SST coordinator, identify teachers specifically as school staff with whom consultation may occur, add types of materials appropriate for collection to inform SST members, and add the development of a plan, and adjustments to the plan and related interventions, as one of the SST responsibilities.

CSBA 2021 - September Update Guidesheet.pdf



**Policy 0470: COVID-19 Mitigation Plan**

**Status:** ADOPTED

**Original Adopted Date:** 06/01/2020 | **Last Revised Date:** 09/23/2021 | **Last Reviewed Date:** 06/01/2020

The following policy establishes actions that will be taken by the district to provide a safe learning and working environment during the coronavirus (COVID-19) pandemic, and shall supersede any conflicting language in existing district policies or administrative regulations until the Governing Board determines that the need for this policy no longer exists. The Board acknowledges that, due to the evolving nature of the pandemic, federal, state, and local orders impacting district operations are subject to change without notice. In the event that any federal or state law and/or order or local order may conflict with this policy, the law or order shall govern.

The Board may also adopt resolutions or take other actions as needed to respond to such orders or provide further direction during the pandemic.

To limit the impact of the pandemic on the education of district students, the district shall implement learning recovery, social-emotional support, and other measures and strategies designed to keep students learning and engaged in the instructional program.

**COVID-19 Safety Plan**

The Superintendent or designee shall establish, implement, and maintain a COVID-19 safety plan that complies with any mandatory public health guidance of the California Department of Public Health (CDPH), the COVID-19 prevention program ("CPP") consistent with the regulations of the California Division of Occupational Safety and Health, any orders of state or local health authorities, and any other applicable law and/or health order(s). The Superintendent or designee shall ensure, at a minimum, that the COVID-19 safety plan complies with all mandatory guidance and gives priority to recommended practices that are identified as being particularly effective at COVID-19 mitigation. The Superintendent or designee shall regularly review public health guidance to ensure that the district's COVID-19 mitigation strategies are current with public health mandates or recommendations.

The district's COVID-19 safety plan shall be posted on the district's web site.

To promote transparency and facilitate decision-making regarding COVID-19 mitigation strategies, the Superintendent or designee shall report to the Board on a regular basis regarding the following:

1. Level of community transmission of COVID-19
2. COVID-19 vaccination coverage in the community and among students and staff
3. Any local COVID-19 outbreaks or increasing trends
4. Changes to local, state, and/or federal public health guidance, orders, and laws
5. Any revisions to the district's COVID-19 safety plan

**Reporting to the Public Health Department**

Upon learning that a school employee or student who has tested positive for COVID-19 was present on campus while infectious, the Superintendent or designee shall immediately, and in no case later than 24 hours after learning of the positive case, notify the local health officer or the local health officer's representative about the positive case. The notification shall be made even if the individual who tested positive has not provided prior consent to the disclosure of personally identifiable information and shall include all of the following information, if known: (Education Code 32090)

1. Identifying information of the individual who tested positive, including full name, address, telephone number, and date of birth
2. The date of the positive test, the school(s) at which the individual was present, and the date the individual was last onsite at the school(s)

3. The name, address, and telephone number of the person making the report

If a school has two or more outbreaks of COVID-19 and is subject to a safety review by CDPH pursuant to Education Code 32090, the Superintendent or designee shall cooperate fully with the review.

#### **Statewide Instructional Mode Survey**

On or before the second and fourth Monday of each month, the Superintendent or designee shall submit to the California Collaborative for Educational (CCEE) information required under Education Code 32091, in accordance with the form and procedures determined by CCEE.

#### **Stakeholder Engagement and Community Relations**

The district shall solicit input from stakeholders on how to best support students following the learning disruptions of the pandemic through appropriate methods, which may include surveys, community and family meetings, and other methods identified by the Superintendent or designee.

The Superintendent or designee shall collaborate with local health authorities to ensure that parents/guardians are provided with the information needed to ensure that public health guidance is observed in the home as well as in school, such as information about isolation and quarantine requirements, face mask requirements, symptom checks prior to school attendance, and who to contact when students have symptoms and/or were exposed.

The Superintendent or designee shall use a variety of methods to regularly communicate with students, parents/guardians, and the community regarding community transmission levels, district operations, school schedules, and steps the district is taking to promote the health and safety of students. In addition, the members of the Board have a responsibility as community leaders to communicate matters of public interest in a manner that is consistent with Board policies and bylaws regarding public statements.

The district shall continue to collaborate with local health officials and agencies, community organizations, and other stakeholders to ensure that district operations reflect current recommendations and best practices for COVID-19 mitigation strategies. The Superintendent or designee shall keep informed about resources and services available in the community to assist students and families in need.

#### **Learning Recovery and Social-Emotional Support**

The Superintendent or designee shall develop a plan for assessing students' current academic levels early in the school year to ensure that each student is provided with appropriate opportunities for learning recovery based on need. The plan may include:

1. Use of interim or diagnostic assessments
2. Review of available data from assessments within the California Assessment of Student Performance and Progress
3. Review of attendance data from the 2020-2021 school year
4. Review of prior year grades
5. Discussion of student needs and strengths with parents/guardians and former teachers

The Superintendent or designee shall develop and implement a learning recovery program that, at a minimum, provides supplemental instruction and support for social emotional well-being, and to the maximum extent permissible meals and snacks, to eligible students. (Education Code 43522)

#### **Supplemental Instruction and Support**

The district shall provide students with evidence-based supports and interventions in a tiered framework that bases universal, targeted, and intensive supports on students' needs for academic, social-emotional, and other integrated

student supports through a program of engaging learning experiences in a positive school climate. (Education Code 43522)

Targeted and intensive supports may include: (Education Code 43522)

1. Extending instructional learning time based on student learning needs including through summer school or intersessional instructional programs
2. Tutoring or other one-on-one or small group learning supports provided by certificated or classified staff
3. Learning recovery programs and materials designed to accelerate student academic proficiency, English language proficiency, or both
4. Integrated student supports to address other barriers to learning, such as:
  - a. The provision of health, counseling, or mental health services
  - b. Access to school meal programs
  - c. Access to before and after school programs
  - d. Programs to address student trauma and social-emotional learning
  - e. Referrals for support for family or student needs
5. Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports
6. Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students' college eligibility
7. Additional academic services for students, such as diagnostic, progress monitoring, and benchmark assessments of student learning
8. Other interventions identified by the Superintendent or designee

To ensure schoolwide implementation of the district's tiered framework of supports, the Superintendent or designee shall plan staff development that includes: (Education Code 43522)

1. Accelerated learning strategies and effective techniques for closing learning gaps, including training in facilitating quality learning opportunities for all students
2. Strategies, including trauma-informed practices, to engage students and families in addressing students' social-emotional health needs and academic needs

### **Reengagement for Chronically Absent Students**

The Superintendent or designee shall implement strategies for identifying, locating, and reengaging students who were chronically absent or disengaged during the 2020-21 school year, including students who were kindergarten-age but who did not enroll in kindergarten. Strategies for reengaging students may include:

1. Personal outreach to families, including by staff who are known to families
2. Door-to-door campaigns
3. The use of social media to spread awareness about the implementation of COVID-19 mitigation strategies
4. Welcoming and supporting students who experienced chronic absenteeism due to the COVID-19 pandemic or who are returning to school after a long absence

### **Student Absence and Attendance**

The Board recognizes that COVID-19 will continue to impact the attendance of students. The Superintendent or designee shall notify students and parents/guardians of expectations regarding school attendance. Such notification shall direct any student who contracts the virus or is subject to a quarantine order to stay home in accordance with state and local health orders.

The Superintendent or designee shall ensure continuity of instruction for students who may be under a quarantine order to stay home, by offering such students independent study or other instructional delivery channels that allows the student to continue to participate in the instructional program to the greatest extent possible.

### **Nondiscrimination**

The Board prohibits discrimination based on actual or perceived medical condition or disability status. (Government Code 11135)

Individual students and staff shall not be identified as being COVID-positive, nor shall students be shamed, treated differently, or denied access to a free and appropriate public education because of their COVID-19 status or medical condition. Staff shall not disclose confidential or privileged information, including the medical history or health information of students and staff except as allowed by law. (Education Code 49450)

The Superintendent or designee shall investigate any reports of harassment, intimidation, and bullying targeted at any student based on their medical condition or COVID status, exposure, or high-risk status.

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**Regulation 3516: Emergencies And Disaster Preparedness Plan**

**Status:** ADOPTED

**Original Adopted Date:** 11/01/2004 | **Last Revised Date:** 05/01/2018 | **Last Reviewed Date:** 05/01/2018

The Superintendent or designee shall ensure that district and/or school site plans address, at a minimum, the following types of emergencies and disasters:

1. Fire on or off school grounds which endangers students and staff
2. Earthquake, flood, or other natural disasters
3. Environmental hazards, such as leakages or spills of hazardous materials
4. Attack or disturbance, or threat of attack or disturbance, by an individual or group
5. Bomb threat or actual detonation
6. Biological, radiological, chemical, and other activities, or heightened warning of such activities
7. Medical emergencies and quarantines, such as a pandemic influenza outbreak

The Superintendent or designee shall ensure that the district's procedures include strategies and actions for prevention/mitigation, preparedness, response, and recovery, including, but not limited to, the following:

1. Regular inspection of school facilities and equipment, identification of risks, and implementation of strategies and measures to increase the safety and security of school facilities
2. Instruction for district staff and students regarding emergency plans, including:
  - a. Training of staff in first aid and cardiopulmonary resuscitation
  - b. Regular practice of emergency procedures by students and staff
3. Specific determination of roles and responsibilities of staff during a disaster or other emergency, including determination of:
  - a. The appropriate chain of command at the district and, if communication between the district and site is not possible, at each site
  - b. Individuals responsible for specific duties
  - c. Designation of the principal for the overall control and supervision of activities at each school during an emergency, including authorization to use his/her discretion in situations which do not permit execution of prearranged plans
  - d. Identification of at least one person at each site who holds a valid certificate in first aid and cardiopulmonary resuscitation
  - e. Assignment of responsibility for identification of injured persons and administration of first aid
4. Personal safety and security, including:
  - a. Identification of areas of responsibility for the supervision of students
  - b. Procedures for the evacuation of students and staff, including posting of evacuation routes
  - c. Procedures for the release of students, including a procedure to release students when reference to the emergency card is not feasible
  - d. Identification of transportation needs, including a plan which allows bus seating capacity limits to be exceeded when a disaster or hazard requires students to be moved immediately to ensure their safety

- e. Provision of a first aid kit to each classroom
  - f. Arrangements for students and staff with special needs
  - g. Upon notification that a pandemic situation exists, adjustment of attendance policies for students and sick leave policies for staff with known or suspected pandemic influenza or other infectious disease
5. Closure of schools, including an analysis of:
- a. The impact on student learning and methods to ensure continuity of instruction
  - b. How to provide for continuity of operations for essential central office functions, such as payroll and ongoing communication with students and parents/guardians
6. Communication among staff, parents/guardians, the Governing Board, other governmental agencies, and the media during an emergency, including:
- a. Identification of spokesperson(s)
  - b. Development and testing of communication platforms, such as hotlines, telephone trees, web sites, social media, and electronic notifications
  - c. Development of methods to ensure that communications are, to the extent practicable, in a language and format that is easy for parents/guardians to understand
  - d. Distribution of information about district and school site emergency procedures to staff, students, and parents/guardians
7. Cooperation with other state and local agencies, including:
- a. Development of guidelines for law enforcement involvement and intervention
  - b. Collaboration with the local health department, including development of a tracking system to alert the local health department of a substantial increase of student or staff absenteeism as indicative of a potential outbreak of an infectious disease
8. Steps to be taken after the disaster or emergency, including:
- a. Inspection of school facilities
  - b. Provision of mental health services for students and staff, as needed

The Superintendent or designee shall assemble key information that would be needed in an emergency. Such information may include, but is not limited to, a list of individuals and organizations who should be contacted for assistance in an emergency, current layouts and blueprints of school buildings, aerial photos of the campus, maps of evacuation routes and alternate routes, a roster of employees with their work locations, student photographs and their emergency contact information, a clearly labeled set of keys, location of first aid supplies, and procedures and locations for turning off fire alarms, sprinklers, utilities, and other systems. Such information shall be stored in a box in a secure, easily accessible location, with a duplicate kept at another location in case the primary location is inaccessible.

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**Policy 4131: Staff Development**

**Status:** ADOPTED

**Original Adopted Date:** 11/01/2008 | **Last Revised Date:** 09/23/2021 | **Last Reviewed Date:** 07/01/2015

The Governing Board believes that, in order to maximize student learning, achievement, and well-being, certificated staff members must be continuously learning and improving relevant skills. The Superintendent or designee shall develop a program of ongoing professional development which includes opportunities for teachers to enhance their instructional and classroom management skills, become informed about changes in pedagogy and subject matter, and strengthen practices related to social-emotional development and learning.

The Superintendent or designee shall involve teachers, site and district administrators, and others, as appropriate, when creating, reviewing, and amending the district's staff development program. The Superintendent or designee shall ensure that the district's staff development program is aligned with district priorities for student learning, achievement and well-being, school improvement objectives, the local control and accountability plan, and other district and school plans.

The district's staff development program shall assist certificated staff in developing knowledge and skills, including, but not limited to:

1. Mastery of subject-matter knowledge, including current state and district academic standards
2. Use of effective, subject-specific teaching methods, strategies, and skills
3. Use of technologies to enhance instruction and learning, including face-to-face, remote, or hybrid instruction
4. Sensitivity to and ability to meet the needs of diverse student populations, including, but not limited to, students with characteristics specified in Education Code 200 and/or 220, Government Code 11135, and/or Penal Code 422.55
5. Understanding of how academic and career technical instruction can be integrated and implemented to increase student learning
6. Knowledge of strategies that encourage parents/guardians to participate fully and effectively in their children's education
7. Effective classroom management skills and strategies for establishing a climate that promotes respect, fairness, acceptance, and civility, including conflict resolution, hatred prevention, and positive behavioral interventions and supports
8. Ability to relate to students, understand their various stages of growth and development, and motivate them to learn
9. Ability to interpret and use data and assessment results to guide instruction
10. Knowledge of topics related to student mental and physical health, safety, and welfare, which may include social-emotional learning and trauma-informed practices
11. Knowledge of topics related to employee health, safety, and security

The Superintendent or designee shall, in conjunction with teachers, interns, and administrators, as appropriate, develop an individualized program of professional growth to increase competence, performance, and effectiveness in teaching and classroom management and, as necessary, to assist them in meeting state or federal requirements to be fully qualified for their positions.

Professional learning opportunities offered by the district shall be evaluated based on the criteria specified in Education Code 44277. Such opportunities may be part of a coherent plan that combines school activities within a

school, including lesson study or co-teaching, and external learning opportunities that are related to academic subjects taught, provide time to meet and work with other teachers, and support instruction and student learning. Learning activities may include, but are not limited to, mentoring projects for new teachers, extra support for teachers to improve practice, and collaboration time for teachers to develop new instructional lessons, select or develop common formative assessments, or analyze student data. (Education Code 44277)

The district's staff evaluation process may be used to recommend additional individualized staff development for individual employees.

The Board may budget funds for actual and reasonable expenses incurred by staff who participate in staff development activities.

The Superintendent or designee shall provide a means for continual evaluation of the benefit of staff development activities to both staff and students and shall regularly report to the Board regarding the effectiveness of the staff development program. Based on the Superintendent's report, the Board may revise the program as necessary to ensure that the staff development program supports the district's priorities for student achievement and well-being.

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**Policy 6120: Response To Instruction And Intervention**

Status: ADOPTED

Original Adopted Date: 07/01/2009 | Last Revised Date: 09/23/2021 | Last Reviewed Date: 07/01/2009

The Governing Board desires to improve learning and behavioral outcomes for all students by providing a high-quality, data-driven educational program that meets the learning and behavioral needs of each student and reduces disparities in achievement among subgroups of students. Students who are not making academic progress pursuant to district measures of performance and/or are struggling behaviorally shall receive intensive instruction and intervention supports designed to meet individual learning needs, with progress monitored.

The Superintendent or designee shall convene a team that may include, as appropriate, staff with knowledge of curriculum and instruction, student services, special education, and instructional and behavioral support, certificated personnel, other district staff, and parents/guardians to assist in designing the district's Response to Instruction and Intervention (RtI<sup>2</sup>) system, based on an examination of indicators of district and schoolwide student achievement and social-emotional well-being.

The district's RtI<sup>2</sup> system shall include instructional strategies and interventions with demonstrated effectiveness and be aligned with the district curriculum and assessments. The Superintendent or designee may conduct ongoing screening to determine student needs, analyze data, identify interventions for students not making adequate academic progress, monitor the effectiveness of the interventions, and adjust interventions according to efficacy.

The district's RtI<sup>2</sup> system shall include research-based, standards-based, culturally relevant instruction for students in the general education program; universal screening and continuous classroom monitoring to determine students' needs and to identify those students who are not making progress; criteria for determining the types and levels of interventions to be provided; and subsequent monitoring of student progress to determine the effectiveness of the intervention and to make changes as needed.

Additionally, the districts RtI<sup>2</sup> system shall provide for:

1. High-quality classroom instruction
2. High expectations
3. Assessments and data collection
4. Problem-solving systems approach
5. Research-based interventions
6. Positive behavioral support
7. Fidelity of program implementation
8. Staff development and collaboration, which may include training in the use of assessments, data analysis, research-based instructional practices and strategies and emphasize a collaborative approach of professional learning communities among teachers within and across grade spans
9. Parent/guardian and family involvement, including collaboration and engagement

The Superintendent or designee shall ensure that parents/guardians are involved at all stages of the instructional, intervention, and progress monitoring process. Parents/guardians shall be kept informed of the services that have and will be provided, the strategies being used to increase the student's rate of learning, the supports provided to improve behavioral difficulties, and the performance data that has and will be collected.

10. Consideration of further evaluation utilizing RtI<sup>2</sup> data

The RtI<sup>2</sup> system may be utilized as one component when considering the referral of a student for evaluation for special education or other services.

**Policy 6164.4: Identification And Evaluation Of Individuals For Special Education**

**Status:** ADOPTED

**Original Adopted Date:** 03/01/2007 | **Last Revised Date:** 09/23/2021 | **Last Reviewed Date:** 11/01/2008

The Governing Board recognizes the need to actively seek out and evaluate district residents from birth to age 21 who have disabilities in order to provide them with appropriate educational opportunities in accordance with state and federal law.

The Superintendent or designee shall establish a comprehensive child find system that includes procedures for the identification, screening, referral, assessment, and triennial assessment of individuals eligible for special education, as well as procedures for the planning, implementation, and review of the special education and related services provided to such individuals. (Education Code 56301)

The district's identification procedures shall include systematic methods for utilizing referrals from parents/guardians, teachers, agencies, appropriate professionals, and other members of the public, and shall be coordinated with school site procedures for referral of students whose needs cannot be met with modifications to the regular instructional program. (Education Code 56302)

The Superintendent or designee shall notify parents/guardians, in writing, of their rights related to identification, referral, assessment, instructional planning, implementation, and review, including the right to consent to any assessment concerning their child. In addition, the Superintendent or designee shall notify parents/guardians of procedures for initiating a referral for assessment to identify individuals for special education services. (Education Code 56301)

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**Regulation 6164.4: Identification And Evaluation Of Individuals For Special Education**

**Status:** ADOPTED

**Original Adopted Date:** 03/01/2007 | **Last Revised Date:** 09/23/2021 | **Last Reviewed Date:** 11/01/2010

The Superintendent or designee shall ensure that the district's child find process includes the collection of data and, at reasonable intervals, the screening of such data to determine if students are making adequate progress, as appropriate.

A student shall be referred for special education instruction and services only after the resources of the regular education program have been considered and used where appropriate. (Education Code 56303)

However, the district shall ensure that evaluations of children suspected of having a disability are not delayed or denied because of the implementation of response to intervention strategies.

A parent/guardian or the district may initiate a request for an initial evaluation to determine if the student is a student with a disability. (34 CFR 300.301)

When a verbal referral is made, staff shall offer assistance to the individual to make the request in writing and shall assist the individual if the individual requests such assistance. (5 CCR 3021)

All referrals from school staff for an initial evaluation shall include a brief reason for the referral and description of the regular program resources that were considered and/or modified for use with the student and, when appropriate, the results of intervention. This documentation shall not delay the timelines for completing the assessment plan or assessment. (5 CCR 3021)

**Initial Evaluation for Special Education Services**

Before the initial provision of special education and related services to a student with a disability, the district shall conduct a full and individual initial evaluation of the student. (Education Code 56320; 34 CFR 300.301)

Upon receipt of a referral of any student for special education and related services, a proposed evaluation plan shall be developed within 15 calendar days, not counting days between the student's regular school sessions or terms or calendar days of school vacation in excess of five school days, unless the parent/guardian agrees, in writing, to an extension. If the referral is made within 10 days or less prior to the end of the student's regular school year or term, the proposed evaluation plan shall be developed within 10 days after the beginning of the next regular school year or term. (Education Code 56043, 56321)

The proposed evaluation plan shall meet all of the following requirements: (Education Code 56321)

1. Be in a language easily understood by the general public
2. Be provided in the native language of the parent/guardian or other mode of communication used by the parent/guardian unless it is clearly not feasible
3. Explain the types of evaluation to be conducted
4. State that no individualized education program (IEP) will result from the evaluation without parent/guardian consent

A copy of the notice of a parent/guardian's rights and procedural safeguards shall be attached to the evaluation plan. (Education Code 56321)

The proposed written evaluation plan shall include a description of recent assessments conducted, including available independent assessments and assessment information requested by the parent/guardian to be considered, as well as information indicating the student's primary language and the student's primary language proficiency as determined by Education Code section 52164.1. (5 CCR 3022)

Before conducting an initial evaluation, the district shall provide the parent/guardian with prior written notice in accordance with 34 CFR 300.503. In addition, as part of the evaluation plan, the parent/guardian shall receive written notice that includes all of the following information: (Education Code 56329; 34 CFR 300.304, 300.502, 300.504)

1. Upon completion of the administration of tests and other evaluation materials, an IEP team meeting that includes the parent/guardian or the parent/guardian's representative shall be scheduled pursuant to Education Code 56341. At this meeting, the team shall determine whether or not the student is a student with disabilities, as defined in Education Code 56026, and shall discuss the evaluation, the educational recommendations, and the reasons for the recommendations.
2. When making a determination of eligibility for special education, the district shall not determine that the student is disabled if the primary factor for such determination is lack of appropriate instruction in reading, including the essential components of reading instruction as defined in 20 USC 6368, lack of appropriate instruction in mathematics, or limited English proficiency, if the student does not otherwise meet the eligibility criteria under 34 CFR 300.8.
3. A copy of the evaluation report and the documentation of determination of eligibility shall be given to the parent/guardian.
4. If the parent/guardian disagrees with an evaluation obtained by the district, the parent/guardian has the right to obtain, at public expense, an independent educational evaluation (IEE) of the student from qualified specialists, in accordance with 34 CFR 300.502. The parent/guardian is entitled to only one such evaluation at public expense each time the district conducts an assessment with which the parent/guardian disagrees.

If the district observed the student in conducting its evaluation, or if its evaluation procedures make it permissible to have in-class observation of the student, an equivalent opportunity shall apply to the IEE. This equivalent opportunity shall apply to the student's current placement and setting as well as observation of the district's proposed placement and setting, if any, regardless of whether the IEE is initiated before or after the filing of a due process hearing proceeding.

5. The district may initiate a due process hearing pursuant to Education Code 56500-56508 to show that its evaluation is appropriate. If the final decision resulting from the due process hearing is that the evaluation is appropriate, the parent/guardian maintains the right for an IEE, but not at public expense.

If the parent/guardian obtains an IEE at private expense, the results of the IEE shall be considered by the district with respect to the provision of a free appropriate public education (FAPE) to the student, and may be presented as evidence at a due process hearing regarding the student. If the district observed the student in conducting its evaluation, or if its evaluation procedures make it permissible to have in-class observation of a student, an equivalent opportunity shall apply to an IEE of the student in the student's current educational placement and setting and in any educational placement and setting proposed by the district, regardless of whether the IEE is initiated before or after the filing of a due process hearing.

6. If the parent/guardian proposes a publicly financed placement of the student in a nonpublic school, the district shall have an opportunity to observe the proposed placement and, if the student has already been unilaterally placed in the nonpublic school by the student's parent/guardian, the student in that proposed placement. Any such observation shall only be of the student who is the subject of the observation and shall not include the observation or evaluation of any other student in the proposed placement unless that other student's parent/guardian consents to the observation or evaluation. The results of any observation or evaluation of another student in violation of Education Code 56329(d) shall be inadmissible in any due process or judicial proceeding regarding FAPE of that other student.

#### **Parent/Guardian Consent for Evaluations**

Upon receiving the proposed evaluation plan, the parent/guardian shall have at least 15 days to decide whether to consent to the initial evaluation. The district shall not interpret parent/guardian consent for initial evaluation as consent for initial placement or initial provision of special education services. (Education Code 56321; 34 CFR 300.300)

*Informed parental consent* means that the parent/guardian: (Education Code 56021.1; 34 CFR 300.9)

1. Has been fully informed, in the parent/guardian's native language or other mode of communication, of all information relevant to the activity for which consent is sought
2. Understands and agrees, in writing, to the carrying out of the activity for which parent/guardian consent is sought and the consent describes that activity and lists the records (if any) that will be released and to whom
3. Understands that the granting of consent is voluntary on the parent/guardian's part and may be revoked at any time
4. Understands that if the parent/guardian revokes consent, that revocation is not retroactive (i.e., it does not negate an action that has occurred after the consent was given and before the consent was revoked). The district is not required to amend the education records of a student to remove any reference to the student's receipt of special education and services if the student's parent/guardian submits a written revocation of consent after the initial provision of special education and related services to the student.

The district shall make reasonable efforts to obtain the informed consent of the parent/guardian for an initial evaluation or reevaluation of a student. (Education Code 56321; 34 CFR 300.300, 300.322)

The district shall maintain a record of its attempts to obtain consent, which may include:

1. Detailed records of telephone calls made or attempted and the results of those calls
2. Copies of correspondence sent to the parent/guardian and any responses received
3. Detailed records of visits made to the parent/guardian's home or place of employment and the results of those visits

If a parent/guardian refuses to consent to the initial evaluation or fails to respond to a request to provide consent, the district may, but is not required to, pursue an evaluation by utilizing the procedural safeguards, including the mediation and due process procedures pursuant to 20 USC 1415 and 34 CFR 300.506-300.516. (Education Code 56321; 34 CFR 300.300)

For a student who is a ward of the state and not residing with the student's parent/guardian, the district shall make reasonable efforts to obtain the informed consent from the parent of the student for an initial evaluation to determine whether the student is a student with a disability. The district may conduct an initial evaluation without obtaining informed consent if any of the following situations exists: (Education Code 56321.1; 20 USC 1414; 34 CFR 300.300)

1. Despite reasonable efforts to do so, the district cannot discover the whereabouts of the parent/guardian of the student.
2. The rights of the parent/guardian of the student have been terminated in accordance with state law.
3. The rights of the parent/guardian to make educational decisions have been subrogated by a judge in accordance with state law and consent for an initial evaluation has been given by an individual appointed by the judge to represent the student.

The district need not obtain parent/guardian consent before reviewing existing data as part of an evaluation or reevaluation, or before administering a test or other evaluation that is administered to all students, unless consent is required from the parents/guardians of all students. (Education Code 56321; 34 CFR 300.300)

### **Conduct of the Evaluation**

Within 60 calendar days of receiving parental consent for the initial assessment of a student, not counting days between the student's regular school sessions, terms, or days of school vacation in excess of five schooldays, a determination whether the student is eligible for special education and the educational needs of the student shall be made, an IEP team meeting shall occur, and an IEP shall be developed, unless the parent/guardian agrees in writing

to an extension, pursuant to Education Code 56344. If the 60-day time is interrupted by a student school vacation, the 60-day time shall recommence on the date that student schooldays reconvene and a meeting to develop an IEP for the student shall be conducted within 30 days of a determination that the student needs special education and related services. (Education Code 56043, 56344)

However, when a referral has been made for a student 30 days or less prior to the end of the regular school year, an IEP required as a result of an assessment of the student shall be developed within 30 days after the commencement of the subsequent regular school year. (Education Code 56043, 56344; 34 CFR 300.301, 300.323)

The evaluation shall be conducted by qualified personnel who are competent to perform the assessment as determined by the district. (Education Code 56320, 56322)

In addition, evaluations and reevaluations shall be administered by qualified personnel who are competent in the oral or sign language skills and written skills of the student's primary language or mode of communication and have a knowledge and understanding of the cultural and ethnic background of the student. If it is clearly not feasible to do so, an interpreter shall be used, and the assessment report shall document this condition and note that the validity of the assessment may have been affected. The normal process of second-language acquisition, as well as manifestations of dialect and sociolinguistic variance shall not be diagnosed as a disabling condition. (5 CCR 3023)

The screening of a student by a teacher or specialist to determine appropriate instructional strategies for curriculum implementation shall not be considered to be an evaluation for eligibility for special education and related services. (Education Code 56321; 20 USC 1414; 34 CFR 300.302)

In conducting the evaluation, the district shall use a variety of assessment tools and strategies to gather relevant functional, developmental, and academic information about the student. The district shall also use any information provided by the parent/guardian that may assist the district in making the determination as to whether the student is a student with a disability and, if so, the necessary components of the student's IEP when the IEP is developed, including information related to enabling the student to be involved in and to progress in the general education curriculum. (34 CFR 300.304)

The district's evaluation shall not use any single measure or assessment as the sole criterion for determining whether a student is a student with a disability and for determining the appropriate educational program for the student. The assessment shall use technically sound instruments that may assess the relative contribution of cognitive and behavioral factors in addition to physical or developmental factors. (34 CFR 300.304)

The district shall also ensure that assessments and other evaluation materials provide relevant information that assists in determining the student's educational needs and are: (Education Code 56320; 34 CFR 300.304)

1. Selected and administered so as not to be discriminatory on a racial, cultural, or sexual basis
2. Provided and administered in the student's native language or other mode of communication and in the form most likely to yield accurate information on what the student knows and can do academically, developmentally, and functionally, unless it is clearly not feasible to so provide or administer
3. Used for the purposes for which the assessments or measures are valid and reliable
4. Administered by trained and knowledgeable personnel except that individually administered tests of intellectual or emotional functioning shall be administered by a credentialed school psychologist
5. Administered in accordance with any instructions provided by the producer of the assessments
6. Tailored to assess specific areas of educational need and not merely designed to provide a single general intelligence quotient
7. If administered to a student with impaired sensory, manual, or speaking skills, selected and administered to best ensure that the results accurately reflect the student's aptitude or achievement level or whatever other factors the test purports to measure, rather than reflecting the child's impaired sensory, manual, or speaking skills (unless those skills are the factors that the test purports to measure).

Students shall be assessed in all areas related to the suspected disability, including, if appropriate, health and development, vision (including low vision), hearing, motor abilities, language function, general intelligence, academic

performance, communicative status, self-help, orientation and mobility skills, career and vocational abilities and interests, and social and emotional status. When appropriate, a developmental history shall be obtained. For students with residual vision, a low vision assessment shall be provided in accordance with guidelines established pursuant to Education Code 56136. The district shall ensure that the evaluation is sufficiently comprehensive to identify all of the student's special education and related service needs, whether or not commonly linked to the disability category in which the student has been classified. (Education Code 56320; 34 CFR 300.304)

As part of the initial evaluation and any reevaluation, the IEP team and other qualified professionals shall, if appropriate, review existing evaluation data on the student, including evaluations and information provided by the parents/guardians, current classroom-based local or state assessments and classroom-based observations, and observations by teachers and related services providers. On the basis of that review and input from the student's parent/guardian, the team shall identify what additional data, if any, are needed to determine: (Education Code 56381; 34 CFR 300.305)

1. Whether the student is a student with a disability, or in the case of a reevaluation, whether the student continues to have a disability, and the educational needs of the student
2. The present levels of academic achievement and related developmental needs of the student
3. Whether the student needs, or continues to need, special education and related services
4. Whether any additions or modifications to the special education and related services are needed to enable the student to meet the measurable annual goals set out in the student's IEP and to participate, as appropriate, in the general education curriculum

If a student has transferred from another district in the same school year or leaves this district, the district shall coordinate with the student's prior or subsequent district as necessary and as expeditiously as possible to ensure prompt completion of full evaluations. (34 CFR 300.304)

### **Evaluation Report**

The personnel who evaluate the student shall prepare a written report of the results of each evaluation. The report shall include, but not be limited to, the following: (Education Code 56327)

1. Whether the student may need special education and related services
2. The basis for making the determination
3. The relevant behavior noted during the observation of the student in an appropriate setting
4. The relationship of that behavior to the student's academic and social functioning
5. The educationally relevant health, developmental, and medical findings, if any
6. For students with learning disabilities, whether there is such a discrepancy between achievement and ability that it cannot be corrected without special education and related services
7. A determination concerning the effects of environmental, cultural, or economic disadvantage, where appropriate
8. The need for specialized services, materials, and equipment for students with low incidence disabilities, consistent with Education Code 56136

### **Eligibility Determination**

Upon completion of the administration of assessments and other evaluation measures, a group of qualified professionals and the parent/guardian shall determine whether the student is a student with a disability as defined in 5 CCR 3030 and 34 CFR 300.8 and, if so, the student's educational needs. In interpreting the data, the group shall draw information from a variety of sources, including aptitude and achievement tests, parent/guardian input, and

teacher recommendations, as well as information about the student's physical condition, social or cultural background, and adaptive behavior. The group shall ensure that the information obtained from these sources is documented and carefully considered. (34 CFR 300.306)

When making a determination of eligibility for special education and related services, the district shall not determine that a student is disabled if the primary factor for such determination is a lack of appropriate instruction in reading, including the essential components of reading instruction pursuant to 20 USC 6368, lack of instruction in mathematics, limited English proficiency, or that the student does not otherwise meet the eligibility criteria. (Education Code 56329; 34 CFR 300.306)

The normal process of second-language acquisition, as well as manifestations of dialect and sociolinguistic variance, shall not be diagnosed as a disabling condition. (5 CCR 3023)

### **Independent Educational Evaluation**

An *independent educational evaluation* is defined as an evaluation conducted by a qualified examiner who is not employed by the district. (34 CFR 300.502)

*Public expense* means that the district either pays for the full cost of the IEE or ensures that the evaluation is otherwise provided at no cost to the parent/guardian. (34 CFR 300.502)

The parents/guardians of a student with a disability have the right to obtain an IEE at public expense under the same criteria, including the location of the evaluation and the qualifications of the examiner, that the district uses for a district-initiated evaluation. (34 CFR 300.502)

The parent/guardian is entitled to only one IEE at public expense each time the district conducts an evaluation with which the parent/guardian disagrees. (Education Code 56329; 34 CFR 300.502)

If a parent/guardian has requested an IEE, the district may ask for the reason that the parent/guardian objects to the district's evaluation. However, the parent/guardian is not required to provide an explanation and the district may not unreasonably delay either providing the IEE at public expense or filing a due process complaint to request a due process hearing to defend the public evaluation. (34 CFR 300.502)

Upon receiving the request for an IEE, the district shall, without unnecessary delay, either: (34 CFR 300.502)

1. File a due process complaint to request a hearing to show that its evaluation is appropriate
2. Ensure that an IEE is provided at public expense, unless the district demonstrates at a hearing that the evaluation obtained by the parent/guardian did not satisfy the district's criteria

If a due process hearing decision determines that the district's evaluation is appropriate, then the parent/guardian may obtain an IEE but not at public expense. (Education Code 56329; 34 CFR 300.502)

In any decision made with respect to providing FAPE to a student with a disability, the result of any IEE obtained by the student's parent/guardian shall be considered by the district if it meets district criteria. Any such result also may be presented as evidence at a hearing on a due process complaint. (Education Code 56329; 34 CFR 300.502)

### **Reevaluation**

A reevaluation shall be conducted when the district determines that the educational or related service needs of the student, including improved academic achievement and functional performance, warrant a reevaluation or if the student's parent/guardian or teacher requests reevaluation. Such reevaluations shall occur every three years, unless the parent/guardian and district agree in writing that a reevaluation is unnecessary. A reevaluation may not occur more than once a year, unless the parent/guardian and the district agree otherwise. (Education Code 56043, 56381; 34 CFR 300.303)

The district shall ensure that any reevaluations of the student are conducted in accordance with the evaluation procedures pursuant to 34 CFR 300.304-300.311. (34 CFR 300.303)



Before entering kindergarten or first grade, as the case may be, children with disabilities who are in a preschool program shall be reevaluated to determine if they still need special education and services. IEP teams shall identify a means of monitoring the continued success of children who are determined to be eligible for less intensive special education programs. (Education Code 56445)

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**Policy 6164.41: Children With Disabilities Enrolled By Their Parents In Private School**

Status: ADOPTED

Original Adopted Date: 03/01/2007 | Last Revised Date: 09/23/2021 | Last Reviewed Date: 03/01/2007

The Governing Board recognizes its obligations under state and federal to locate, identify, evaluate, and provide equitable services to children voluntarily enrolled by their parents/guardians in private schools located within the district.

The Superintendent or designee shall ensure that activities to locate, identify, and evaluate children with disabilities enrolled by their parents/guardians in private schools within the district are comparable to activities undertaken for individuals with disabilities aged three to 22 in public schools within the district. (Education Code 56171; 34 CFR 300.131)

The Superintendent or designee shall develop a budget for the provision of services to children with disabilities enrolled by their parents/guardians in private school based on the proportionate share of federal funds received and the number of eligible children, including the possibility of mid-year enrollees, and the types of services to be provided.

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**Regulation 6164.41: Children With Disabilities Enrolled By Their Parents In Private School**

Status: ADOPTED

Original Adopted Date: 03/01/2007 | Last Revised Date: 09/23/2021 | Last Reviewed Date: 07/01/2016

**Definitions**

*Parentally-placed private school children with disabilities* means children with disabilities who are voluntarily enrolled by their parents/guardians in a private school or facility within district boundaries, including children who are attending a private school or facility within district boundaries but who reside in another district or state. (34 CFR 300.130, 300.131)

*Private school or facility* means a private full-time day school, including a religious school, located within district boundaries, that has filed an affidavit with the California Department of Education pursuant to Education Code 33190 and is registered in the California Private School Directory.

**Consultation with Private School Representatives**

The Superintendent or designee shall consult with all private school representatives and representatives of parents/guardians of parentally-placed private school children with disabilities during the design and development of equitable services for the children. In order to ensure a meaningful and timely consultation, the consultation shall include: (Education Code 56301; 20 USC 1412(a)(10)(A)(iii); 34 CFR 300.134)

1. The child find process and how parentally-placed private school children suspected of having a disability can participate equitably
2. The manner in which parents/guardians, teachers, and private school officials will be informed of the child find process
3. The determination of the proportionate share of federal funds available to serve parentally-placed private school children with disabilities and how this share is calculated
4. How the consultation process among district staff, private school officials, and representatives of parents of parentally-placed private school children with disabilities will operate throughout the school year to ensure that identified children can meaningfully participate in equitable services
5. The provision of equitable special education and related services including how, when, and by whom such services will be provided including a discussion about the types of services, alternate service delivery mechanisms, how services will be apportioned if funds are insufficient to serve all of the identified children, and how and when those decisions will be made
6. In the event that the district and private school disagree on the provision of or the types of services, how the district will provide the private school officials with a written explanation of the reasons that the district chose to not provide the services

When meaningful and timely consultation has occurred, the district shall obtain a written affirmation signed by the representatives of participating private schools. If the private school representatives do not provide the affirmation within a reasonable period of time, the district shall forward documentation of the consultation process to the California Department of Education. (Education Code 56172; 20 USC 1412; 34 CFR 300.135)

After the consultation has occurred, the district shall ensure an annual count of the number of parentally-placed children with disabilities attending private schools located within the district. This count shall be conducted between October 1 and December 1 each year and shall be used to determine the amount the district must spend on providing equitable services to the children in the subsequent fiscal year. (34 CFR 300.133)

**Provision of Services**

A child with a disability parentally-placed in a private school has no individual right to receive some or all of the

special education and related services that would have been received if enrolled in public school. Such a child may receive a different amount of services than students with disabilities in public schools. (34 CFR 300.137, 300.138)

The district shall evaluate all identified parentally-placed private school children with disabilities for purposes of considering them for equitable services. This evaluation shall be conducted in accordance with the timelines and procedures for evaluating public school students with disabilities pursuant to 34 CFR 300.300-300.311 and as specified in BP/AR 6164.4 - Identification and Evaluation of Individuals for Special Education, including obtaining parent/guardian consent and providing the parent/guardian with a copy of the procedural safeguards notice. (34 CFR 300.131, 300.504)

If the child resides in the district and is eligible for an individualized education program (IEP), the district shall make a free appropriate public education (FAPE) available to the child. However, the district is not required to develop an IEP if the parent/guardian makes clear the intention to keep the child enrolled in private school. In such situations, the district shall obtain written certification confirming the parent/guardian's intention to keep the child enrolled in private school, including the fact that the parent/guardian is not interested in the development of an IEP or the district's offer of FAPE. If the parent/guardian does not provide confirmation in writing, the district shall obtain oral confirmation of the parent/guardian's intention and confirm the conversation in writing.

If the child resides in a different district, then this district and the district of residence shall work together to ensure that the parent/guardian receives an offer of FAPE in accordance with law.

The district shall develop and implement for each identified child with a disability enrolled by their parents/guardians in a private school within the district's boundaries an individual services plan (ISP) that describes the equitable services that the district will provide, as determined by the district after the consultation process with private school representatives. (34 CFR 300.138)

The ISP shall be developed, reviewed, and revised consistent with 20 USC 1414. A representative of the private school shall be invited to attend each ISP team meeting. If the representative cannot attend the meeting, the district shall use other methods to ensure the representative's participation, including individual or conference calls. (34 CFR 300.137, 300.138)

The district may provide services on the private school premises, including a religious school, to the extent consistent with law. The services shall be provided by personnel meeting the same standards as personnel providing services in the public school except that private elementary school and secondary school teachers who are providing equitable services to parentally-placed private school children with disabilities do not have to meet the special education teacher qualification requirements specified in 34 CFR 300.156. The personnel shall either be district employees or contractors of the district. (34 CFR 300.138, 300.139)

The district shall offer transportation to the child if services are provided on a site other than the child's school and the ISP team determines that transportation is necessary for the child to benefit from or participate in the services provided in the ISP. Depending on the timing of the services, the district shall provide transportation from the child's school or home to the service site and from the service site to the child's school or home. (34 CFR 300.139)

The district may place equipment and supplies in a private school for the period of time necessary to provide the services pursuant to the ISP. All such equipment shall remain the property of the district and must be able to be removed without remodeling or causing damage to the private school. The district shall remove the equipment when no longer required by the child, when the child no longer attends the private school, or when removal is necessary to prevent unauthorized use. (34 CFR 300.144)

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**Policy 6164.5: Student Success Teams**

**Status:** ADOPTED

**Original Adopted Date:** 09/01/1990 | **Last Revised Date:** 09/23/2021 | **Last Reviewed Date:** 03/01/2004

The Governing Board encourages the collaboration of parents/guardians, certificated and classified staff, administrators, and/or the student, as appropriate, in evaluating the strengths and needs of students having academic, attendance, social, emotional, or behavioral difficulties and in identifying strategies and programs that may assist such students in maximizing their potential. The Superintendent or designee shall establish student success teams (SST) as needed to address individual student needs.

The Superintendent or designee shall establish and maintain a process for initiating the referral of students to SSTs, which may include referral by district staff, parents/guardians, and/or agency representatives. The Superintendent or designee may also establish and maintain a process for responding to SST referrals, which may include a determination by the district as to whether an SST shall be convened for an individual student.

Each SST may collect and analyze relevant student data, as appropriate. The SST may also review the student's educational history, work samples, strengths and areas for growth, and identify available resources and strategies.

Each SST shall develop a plan to support the student which incorporates intervention strategies. Such strategies may include changes in program placement or instructional methods, recommendation of supplemental educational services, parent involvement strategies, social, emotional and/or behavioral interventions, discipline, referrals to other agencies or resources, and/or other appropriate interventions.

The SST shall monitor the student's progress, evaluate the extent to which the recommended strategies have been implemented, make adjustments to the plan, and develop additional interventions as needed.

The SST process shall not delay or deny a referral for evaluation for eligibility for special education, as may be required under state or federal law.

The Superintendent or designee may integrate SSTs into the district's multi-tiered system of support, including identification of students who need additional support, the level(s) of support, appropriate interventions, monitoring of progress, and whether the goal of intervention has been met.

To strengthen the effectiveness of SSTs, the Superintendent or designee may provide staff development in the identification of students who may need additional support, implementation of measurable and targeted interventions, and monitoring of progress and goal attainment.

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**Regulation 6164.5: Student Success Teams**

**Status:** ADOPTED

**Original Adopted Date:** 09/01/1990 | **Last Revised Date:** 09/23/2021 | **Last Reviewed Date:** 03/01/2004

**Team Membership**

Members of individual student success teams (SST) may include:

1. The principal or designee
2. One or more of the student's classroom teachers or former teachers
3. The student's parents/guardians
4. The student if appropriate
5. School Counselor(s)
6. Resource personnel or specialists, such as a school psychologist, nurse, outreach consultant, special education resource person, department chairperson, speech and language specialist, reading specialist, social worker, probation officer, community resource representative, mental health worker, and/or other person(s) relevant to the student's situation, as determined by the district

The makeup of each individual SST is at the district's discretion, and may not include participation from individuals in each of the categories listed above.

**Team Responsibilities**

The principal or designee shall:

1. Schedule meetings and establish meeting procedures
  2. Contact parents/guardians and other team members regarding team meetings
  3. Consult with appropriate school staff, including teachers and/or district resource personnel
  4. Arrange for observation of the student as needed
  5. Collect any additional background information necessary to inform team members about the student's strengths and needs, such as relevant student data, educational history, and work samples, as appropriate
  6. Help the student and parents/guardians prepare for the meeting
  7. Facilitate the team meetings
  8. Develop a plan to support the student which incorporates intervention strategies
  9. Ensure that the student's progress is monitored, that follow-up meetings are regularly scheduled, and that adjustments are made to the plan and related interventions as necessary
-

Kashia Elementary  
School District

**Comprehensive School Safety Plan**

**March 2021 – June, 2023**

Members of the Governing Board

Charlene Pinola, President

Glenda Antone, Clerk

Rick Parrish

Members of the Safety Committee

Frances Johnson, Superintendent/ Principal

Coleen McCloud, Parent Teacher Organization

Sea Ranch Fire Protection Department

Sonoma County Sheriff

Kashia Tribal Council

Date Adopted by School Board: February 9, 2022

## Kashia Elementary School District

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### Kashia Elementary School District

Kashia School is a kindergarten through eighth grade elementary school district. The rural, one school district is located in the northwest corner of Sonoma County. The district is one of the smallest, sitting in the middle of Horicon School District on Tribal land. Kashia has a population of 16 students. The original one room schoolhouse is still located on an adjacent property, and operates as a museum.

District personnel consists of a Principal/Superintendent/acting teacher hired from SCOE, a supplemental Business Manager, a supplemental cultural studies and intervention assistant. District seeking a classroom teacher, classroom assistant as well as custodial and food service help.



### **District Safety Vision:**

A safe school is a place where learning can occur in a welcoming environment free of intimidation, violence and fear. Kashia Elementary School district is dedicated to providing a safe environment for children so they can focus on learning and growing.

### **District Safety Mission**

Kashia Elementary School District is committed to the safety and security of students, staff, and visitors within Kashia School facilities. Professional development and collaborative partnerships are necessary to the success of the safety plan and emergency management efforts that include prevention, preparedness, response, and recovery procedures relevant to potential natural and human caused crisis.

### **Safe School Planning**

Safe School planning is a partnership that includes a working relationship with local emergency responders, community members, parents and students. A safe school plan is a dynamic process that is comprehensive, evaluative and constantly evolving. The Kashia Elementary School District Comprehensive School Safety Plan will be reviewed, evaluated, and amended as needed each school year by the Parent Teacher Organization and the Board of Trustees. If there are any significant changes, the revised plan will be placed on the February regular meeting of the Board of Trustees for public hearing to allow public input before it is readopted.

### **Our Goals**

This Comprehensive School Safety plan has several overarching goals. They are as follows:

- To help our Kashia community create a school atmosphere that is safe, respectful, fair, and conducive to learning.
- To prepare ourselves to respond calmly and competently to any possible disaster, keeping foremost always the safety and well-being of students and staff.
- To comply fully with all requirements of the California Education Code.

To further these goals, this plan has been prepared in conformance with the provisions of California Education Code #32282 and all relevant Kashia Elementary School District Board and Administrative Policies.

### **Rights**

“All students and staff of primary, elementary, junior high, and high schools have an inalienable right to attend campuses which are safe, secure, and peaceful.”

*California Constitution, Article 1, and Section 28(c): Right to Safe Schools*

**Data Analysis**

Data Source	2020-21	2021-22
California Health Kids Survey		
Suspensions	X	X
Office Discipline Records	X	X
Attendance Trends	X	X
Community data (parent survey)		

**Conclusions from Data:**

- Healthy Kids Survey was not administered in 2021, percentage of parent permissions was not sufficient.
- Suspensions records in 2020-21 were for 0 students.
- Baseline office referral data kept from 2020-21 had no occurrences.
- Average daily attendance in 2020-21 of the 16 students
- 

Grade	1 <sup>st</sup> Trim	2nd trim			3rd trim	Average
Kinder						2.75
1 <sup>st</sup>						.92
2 <sup>nd</sup>						.98
3 <sup>rd</sup>						2.86
4 <sup>th</sup>						2.86
5 <sup>th</sup>						0
6 <sup>th</sup>						0
7 <sup>th</sup>						.90
8 <sup>th</sup>						0

Attendance continues to be an issue for Kashia School District

**Conclusions from Parent, Teacher and Student Input:**

Parent surveys were not distributed in the 2020-21 school year.



## Goals, Strategies and Activities for Ensuring a Safe and Orderly Environment

### Component I – People and Programs - Supports and Engagement Violence, Victimization & Substance Use

<b>Goal #1</b> <b>Comprehensive implementation of Second Step Curriculum K-8.</b>
<b>Measurable Objective:</b> By June, 2022, 90% of students will be able to consistently use strategies for solving conflicts, supporting appropriate behavior of peers, calming themselves, taking risks or challenges, as measured by trimester surveys to be completed by yard supervisors or teacher.
<b>Action Steps</b> 1.0 Classroom will conduct Safety lessons each week.
2.0 Playground support with principal observation and coaching at recess.
3.0 Parent Communication and Education of strategies and similar language to be reinforce.

Responsible leads and participants	Frances Johnson, Principal/Superintendent
Completion Date and Budget	By August 2022 Training, collaboration time, coaching (ongoing)
Resources Needed	Instructional funding for curriculum resources. Release time or scheduling for teacher to model lessons
How we will Monitor and evaluate	Monthly check-in at staff/collaboration meetings Observations of lessons Student observation Discipline records evaluated for decreases

### Component II – Place

<b>Goal #1: Playground Improvement</b>
<b>Objective:</b> To post playground hours and supervision guidelines. Monitor grounds maintenance. Paint playground as needed and inspect for damage.
<b>Action Steps</b> 1.0 Phase 1: a. Signs posted in a visible location. b. Custodian/maintenance contracted employees inspect playground and equipment on a weekly basis. c. Superintendent/teacher communicate with parent group about needs and concerns.

Responsible leads and participants	Frances Johnson, Superintendent/Principal –
Completion Date and Budget	August 2022

	\$500 maintenance
Resources Needed	Volunteers, and time
How we will Monitor and evaluate	Monthly facility meetings Monthly board and parent group reporting

### Communication and Evaluation of the Plan

Method for Communicating Plan and Notifying Public: <i>Ed Code 32288</i>	<b>Date of Public Hearing :</b> <u>June 6, 2022</u> <b>Site of Public Hearing:</b> <u>Kashia School District, Classroom</u> •	
	The School is encouraged to notify, in writing, the following persons and entities, if available, of the public meeting: <ul style="list-style-type: none"> <li>• In order to ensure compliance with this article, each School District or County Office of Education shall annually notify the State Department of Education by October 15 of any schools that have not complied with <i>Ed Code 32281</i></li> </ul>	
Review of Progress for Last Year	Name: Frances Johnson	Date: January 12, 2022
Law Enforcement Review	Name:	Date: tbd
Parent Teacher Org	Name: TBD	Date: NA
School Board Approval	Name: Charlene Pinola	Date: January 12, 2022

Method of Evaluation: How was the previous plan monitored?

#### **What progress was made on Component 1 (People and Programs)?**

Resources provided for new teacher. Lessons are currently being taught weekly, as observed and reported by superintendent/principal.

Discipline School –Behavior expectations and discipline consequences reviewed in class at the beginning of the year, and mid year.

#### **What progress was made on Component 2 (Place / Physical Environment)**

For the 2016-17 school year, classroom and bathrooms were painted and reconfigured to make a more positive learning environment. 2017-18 weaving class was introduced to promote cultural pride and education. 2019-20 the classroom was repainted with new carpet installation as well as classroom re-configuration for better learning environment. From March 2020 to June 2020 school was provided by distance learning and parent packets were sent home. In August 2020 through March 2021 education was provided at school with one-to-one learning and classroom was back in normal session by the end of March 2021.

Signs have been purchased for playground hours as well as drug and alcohol usage on campus and the consequences of each.

**KASHIA ELEMENTARY SCHOOL DISTRICT  
COUNTY OF SONOMA  
STEWARTS POINT, CALIFORNIA**

**AUDIT REPORT**

**JUNE 30, 2021**



# KASHIA ELEMENTARY SCHOOL DISTRICT

JUNE 30, 2021

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# KASHIA ELEMENTARY SCHOOL DISTRICT

JUNE 30, 2021

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## FINANCIAL SECTION



**STEPHEN ROATCH ACCOUNTANCY CORPORATION**  
*Certified Public Accountants*

**INDEPENDENT AUDITOR'S REPORT**

Board of Education  
Kashia Elementary School District  
Stewarts Point, California

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund of the Kashia Elementary School District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Kashia Elementary School District, as of June 30, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Other Matters

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require management's discussion and analysis, the budgetary comparison information, the schedules of proportionate share of the net pension liabilities, and the schedules of contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Kashia Elementary School District's basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information listed in the table of contents is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information listed in the table of contents is fairly stated in all material respects in relation to the basic financial statements as a whole.

The Schedule of Financial Trends and Analysis has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2021, on our consideration of Kashia Elementary School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Kashia Elementary School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Kashia Elementary School District's internal control over financial reporting and compliance.

*Stephen Roatch Accountancy Corporation*

STEPHEN ROATCH ACCOUNTANCY CORPORATION  
Certified Public Accountants

December 8, 2021

**KASHIA ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

(PREPARED BY DISTRICT MANAGEMENT)

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This section of Kashia Elementary School District's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2021. Please read it in conjunction with the Independent Auditor's Report presented on pages 1 through 3, and the District's financial statements, which immediately follow this section.

**USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements. The Statement of Net Position and Statement of Activities, presented on pages 14 and 15, provide information about the activities of the District as a whole and present a longer-term view of the District's finances. The fund financial statements for governmental activities, presented on pages 16 through 19, provide information about how District services were financed in the short-term, and how much remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds.

**FINANCIAL HIGHLIGHTS**

- The District's net position increased from \$275,369 at June 30, 2020, up to \$391,462 at June 30, 2021, an increase of 42.2%.
- On the Statement of Activities, total current year revenues exceeded total current year expenses by \$116,093.
- Net capital assets decreased \$9,148 due to the current year recognition of depreciation expense.
- Total long-term liabilities decreased \$98,606, due to the current year decrease in the District's net pension liabilities related to its participation in the CalSTRS and CalPERS pension plans.
- The District's General Fund produced an operating surplus of \$96,721 and reported an \$82,718 increase in its available reserves.
- The District maintains sufficient reserves for a district its size. It meets the state required minimum reserve of \$71,000. During fiscal year 2020-21, total General Fund expenditures and other financing uses totaled \$399,574. At June 30, 2021, the District had available reserves of \$416,960 in the General Fund, which represents a reserve of 104.4%.

**KASHIA ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

(PREPARED BY DISTRICT MANAGEMENT)

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**THE FINANCIAL REPORT**

The full annual financial report consists of three separate parts, including the basic financial statements, supplementary information, and Management's Discussion and Analysis. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives, government-wide and funds.

- Government-wide financial statements, which comprise the first two statements, provide both short-term and long-term information about the District's overall financial position.
- Individual parts of the District, which are reported as fund financial statements comprise the remaining statements.
  - ❖ Basic services funding is described in the governmental fund statements. These statements include short-term financing and identify the balance remaining for future spending.

Notes to the financials, which are included in the financial statements, provide more detailed data, and explain some of the information in the statements. The required supplementary information provides further explanations and provides additional support for the financial statements. A comparison of the District's budget for the year is included.

**Reporting the District as a Whole**

The District as a whole is reported in the government-wide statements and uses accounting methods similar to those used by companies in the private sector. All of the District's assets and liabilities are included in the Statement of Net Position. The Statement of Activities reports all of the current year's revenues and expenses regardless of when cash is received or paid.

The District's financial health (net position) can be measured by the difference between the District's assets and liabilities.

- Increases or decreases in the net position of the District over time are indicators of whether its financial position is improving or deteriorating, respectively.
- Additional non-financial factors such as the condition of school buildings and other facilities, and changes in the property tax base of the District need to be considered in assessing the overall health of the District.

**KASHIA ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
(PREPARED BY DISTRICT MANAGEMENT)

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**THE FINANCIAL REPORT (CONCLUDED)**

**Reporting the District as a Whole (Concluded)**

The basic services provided by the District, such as regular education and administration are included here, and are primarily financed by property taxes and state formula aid. Non-basic services are also included here but are financed by a combination of local revenues and state and federal programs.

**Reporting the District's Most Significant Funds**

The District's fund-based financial statements provide detailed information about the District's most significant funds. Some funds are required to be established by State law. However, the District establishes other funds as needed to control and manage money for specific purposes.

*Governmental Funds:*

The major governmental funds of the Kashia Elementary School District are the General Fund and Capital Projects - Special Reserve Fund. Governmental fund reporting focuses on how money flows into and out of the funds and the balances that remain at the end of the year. A modified accrual basis of accounting measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's operations and services. Governmental fund information helps to determine the level of financial resources available in the near future to finance the District's programs.



**KASHIA ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
(PREPARED BY DISTRICT MANAGEMENT)**

**FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE**

**GOVERNMENTAL ACTIVITIES**

The District's net position increased from \$275,369 at June 30, 2020, up to \$391,462 at June 30, 2021, an increase of 42.2%.

<b><u>Comparative Statement of Net Position</u></b>		
	Governmental Activities	
	2020	2021
<b><u>Assets</u></b>		
Deposits and Investments	\$ 409,749	\$ 429,233
Receivables	22,710	77,537
Capital Assets, net	61,285	52,137
<b>Total Assets</b>	<b>493,744</b>	<b>558,907</b>
<b><u>Deferred Outflows of Resources</u></b>		
Pension Deferrals	72,636	58,629
<b><u>Liabilities</u></b>		
Current	97,276	74,859
Long-Term	144,745	46,139
<b>Total Liabilities</b>	<b>242,021</b>	<b>120,998</b>
<b><u>Deferred Inflows of Resources</u></b>		
Pension Deferrals	48,990	105,076
<b><u>Net Position</u></b>		
Investment in Capital Assets	61,285	52,137
Restricted		14,003
Unrestricted	214,084	325,322
<b>Total Net Position</b>	<b>\$ 275,369</b>	<b>\$ 391,462</b>
<i>Table includes financial data of the combined governmental funds</i>		

**KASHIA ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

(PREPARED BY DISTRICT MANAGEMENT)

**FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONTINUED)**

**GOVERNMENTAL ACTIVITIES (CONTINUED)**

The District's total current year revenues exceeded total current year expenses by \$116,093.

<b><u>Comparative Statement of Changes in Net Position</u></b>		
	<u>Governmental Activities</u>	
	<u>2020</u>	<u>2021</u>
<b><u>Program Revenues</u></b>		
Operating Grants & Contributions	\$ 124,585	\$ 165,152
<b><u>General Revenues</u></b>		
Taxes Levied	112,507	116,372
Federal & State Aid	183,536	185,671
Interest & Investment Earnings	6,476	3,628
Miscellaneous	1,349	25,479
<b>Total Revenues</b>	<u>428,453</u>	<u>496,302</u>
<b><u>Expenses</u></b>		
Instruction	153,350	182,454
Instruction-Related Services	84,210	96,888
Pupil Services	6,496	9,216
General Administration	43,687	50,104
Plant Services	25,933	41,547
<b>Total Expenses</b>	<u>313,676</u>	<u>380,209</u>
<b>Changes in Net Position</b>	<u>114,777</u>	<u>116,093</u>
<b>Net Position, Beginning</b>	<u>160,592</u>	<u>275,369</u>
<b>Net Position, Ending</b>	<u>\$ 275,369</u>	<u>\$ 391,462</u>

*Table includes financial data of the combined governmental funds*

**KASHIA ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

(PREPARED BY DISTRICT MANAGEMENT)

**FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONTINUED)**

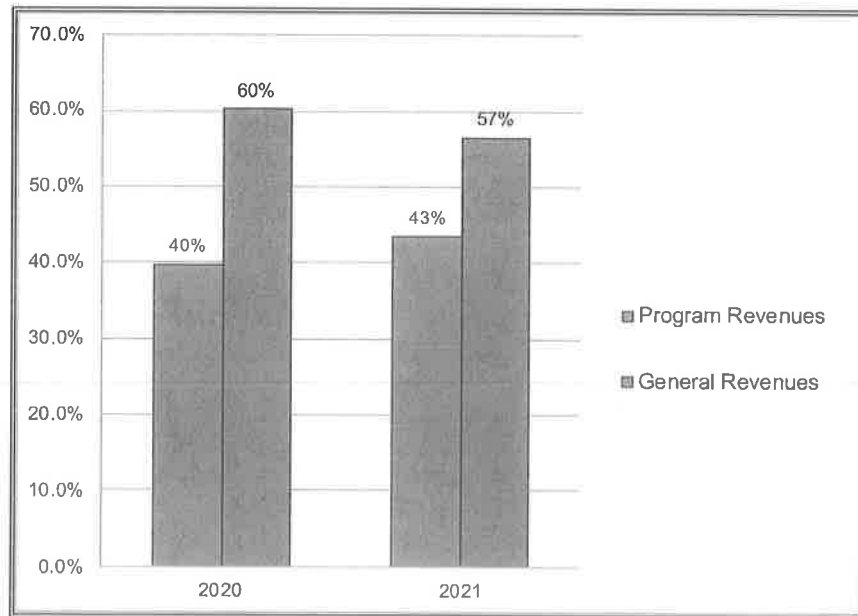
**GOVERNMENTAL ACTIVITIES (CONTINUED)**

**Comparative Schedule of Costs of Services**

	Total Cost of Services		Net Cost of Services	
	2020	2021	2020	2021
Instruction	\$ 153,350	\$ 182,454	\$ 28,825	\$ 26,393
Instruction-Related Services	84,210	96,888	84,210	96,888
Pupil Services	6,496	9,216	6,496	169
General Administration	43,687	50,104	43,687	50,104
Plant Services	25,933	41,547	25,873	41,503
Totals	\$ 313,676	\$ 380,209	\$ 189,091	\$ 215,057

*Table includes financial data of the combined governmental funds*

The table above presents the cost of major District activities. The table also shows each activity's net cost (total cost less fees generated by the activities and intergovernmental aid provided for specific programs). The \$215,057 net cost represents the financial burden that was placed on the District's general revenues for providing the services listed.



For fiscal year 2020-21, program revenues financed 43% of the total cost of providing the services listed above, while the remaining 57% was financed by the general revenues of the District.

**KASHIA ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

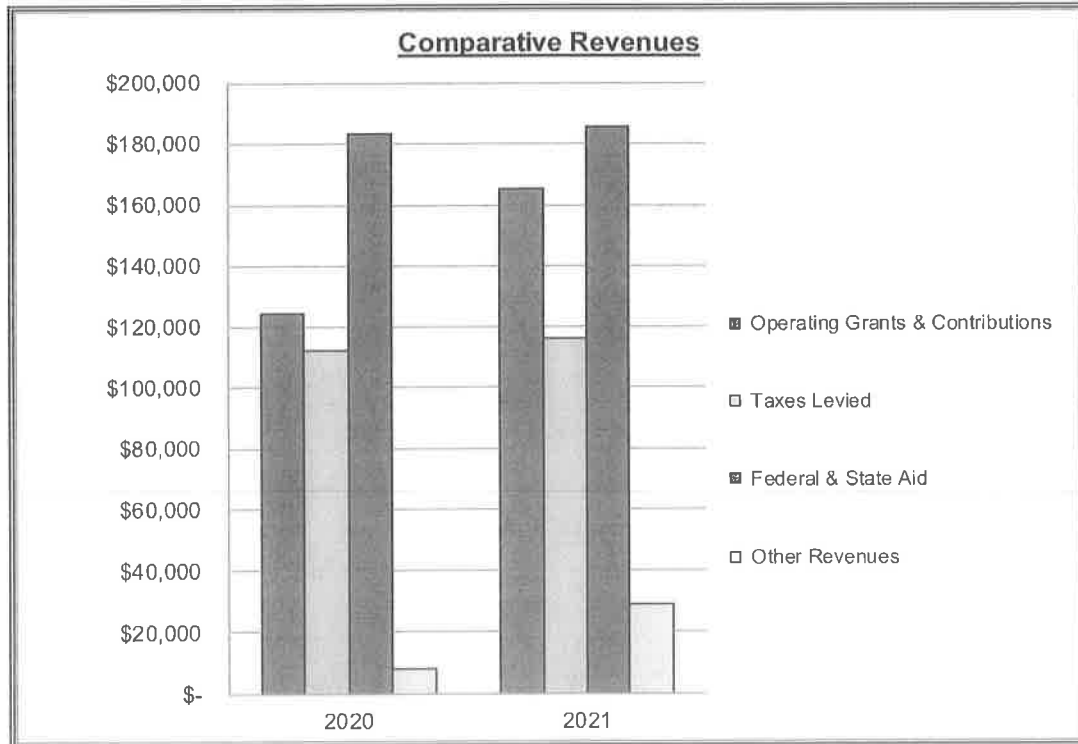
(PREPARED BY DISTRICT MANAGEMENT)

**FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONTINUED)**

**GOVERNMENTAL ACTIVITIES (CONTINUED)**

**Schedule of Revenues For Governmental Functions**

	<u>FYE 2020 Amount</u>	<u>Percent of Total</u>	<u>FYE 2021 Amount</u>	<u>Percent of Total</u>
<b><u>Program Revenues</u></b>				
Operating Grants & Contributions	\$ 124,585	29.08%	\$ 165,152	33.28%
<b><u>General Revenues</u></b>				
Taxes Levied	112,507	26.26%	116,372	23.45%
Federal & State Aid	183,536	42.84%	185,671	37.41%
Other Revenues	7,825	1.83%	29,107	5.86%
<b>Total Revenues</b>	<b><u>\$ 428,453</u></b>	<b><u>100.00%</u></b>	<b><u>\$ 496,302</u></b>	<b><u>100.00%</u></b>



**KASHIA ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

(PREPARED BY DISTRICT MANAGEMENT)

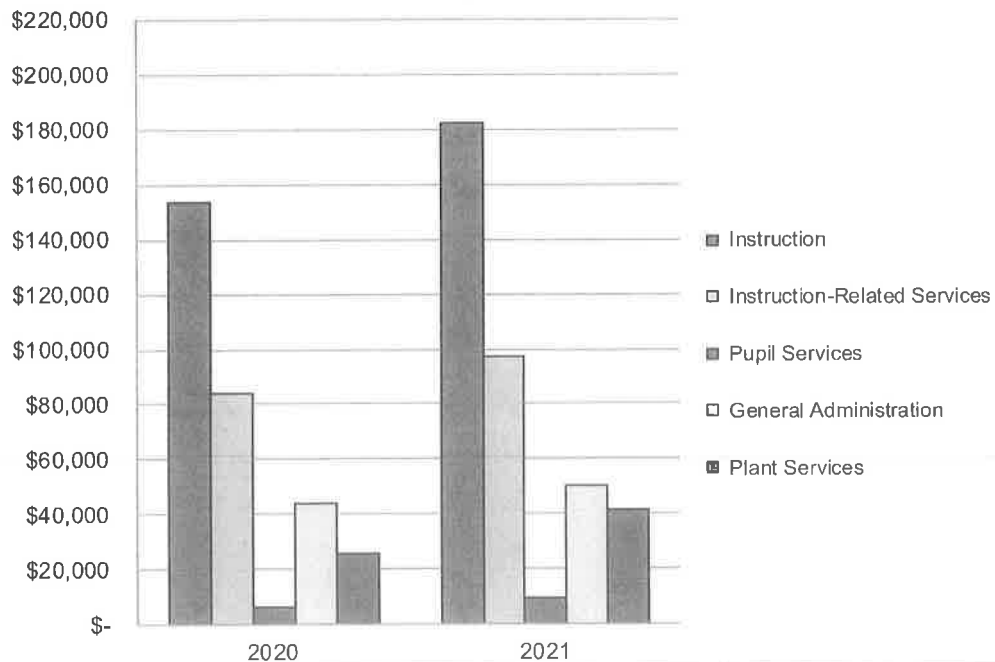
**FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONTINUED)**

**GOVERNMENTAL ACTIVITIES (CONTINUED)**

**Schedule of Expenses For Governmental Functions**

<u>Expenses</u>	<u>FYE 2020 Amount</u>	<u>Percent of Total</u>	<u>FYE 2021 Amount</u>	<u>Percent of Total</u>
Instruction	\$ 153,350	48.89%	\$ 182,454	47.99%
Instruction-Related Services	84,210	26.85%	96,888	25.48%
Pupil Services	6,496	2.07%	9,216	2.42%
General Administration	43,687	13.93%	50,104	13.18%
Plant Services	25,933	8.27%	41,547	10.93%
Total Expenses	<u>\$ 313,676</u>	<u>100.00%</u>	<u>\$ 380,209</u>	<u>100.00%</u>

**Comparative Expenses**



**KASHIA ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

(PREPARED BY DISTRICT MANAGEMENT)

**FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONCLUDED)**

**GOVERNMENTAL ACTIVITIES (CONCLUDED)**

<b><u>Comparative Schedule of Capital Assets</u></b>		
	Governmental Activities	
	2020	2021
Buildings and Improvements	\$ 94,412	\$ 94,412
Furniture and Equipment	54,250	54,250
Subtotals	148,662	148,662
Less: Accumulated Depreciation	(87,377)	(96,525)
Capital Assets, net	<u>\$ 61,285</u>	<u>\$ 52,137</u>

Net capital assets decreased \$9,148 due to the current year recognition of depreciation expense.

<b><u>Comparative Schedule of Long-Term Liabilities</u></b>		
	Governmental Activities	
	2020	2021
Net Pension Liability - CalSTRS	\$ 97,658	\$ 0
Net Pension Liability - CalPERS	47,087	46,139
Totals	<u>\$ 144,745</u>	<u>\$ 46,139</u>

Total long-term liabilities decreased \$98,606 due to the current year decrease in the District's net pension liabilities related to its participation in the CalSTRS and CalPERS pension plans.

**KASHIA ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

(PREPARED BY DISTRICT MANAGEMENT)

**FINANCIAL ANALYSIS OF DISTRICT'S FUNDS**

<b><u>Comparative Schedule of Fund Balances</u></b>			
	<u>Fund Balances June 30, 2020</u>	<u>Fund Balances June 30, 2021</u>	<u>Increase (Decrease)</u>
General	\$ 334,242	\$ 430,963	\$ 96,721
Capital Projects - Special Reserve	941	948	7
Totals	<u>\$ 335,183</u>	<u>\$ 431,911</u>	<u>\$ 96,728</u>

The fund balance of the General Fund increased \$96,721 and the fund balance of Capital Projects - Special Reserve Fund increased \$7.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The District's budget is prepared in accordance with California law and is based on the modified accrual basis of accounting. Over the course of the year, the District revises its budget based on updated financial information. The original budget, approved at the end of June for July 1, is based on May Revise figures, and updated 45 days after the State approves its final budget. In addition, the District revises its budget at First and Second Interim. The original budget presented on page 45 includes only new revenues for 2020-21.

**ECONOMIC FACTORS BEARING ON THE DISTRICT'S FUTURE**

During the 2021-22 school year, the District will continue to be impacted by the on-going health concerns associated with Covid-19. The District has modified its operational procedures, however, due to the unknown nature of the virus and the everchanging guidance provided by the California Department of Education, further procedural modifications will likely be necessary. In addition, State and Local economies have been severely impacted by Covid-19, which may adversely affect future school funding and student enrollment.

Accordingly, based on the above factors, the District's budget should continue to be managed with a great degree of conservatism over the next few years. The District has an excellent track record in meeting this challenge in what has proven to be a cycle of lean years and prosperous years for education finances.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, parents, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions regarding this report or need additional financial information, contact the Superintendent, Kashia Elementary School District, P.O. Box 129, Stewarts Point, California 95480.

**KASHIA ELEMENTARY SCHOOL DISTRICT**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2021**

	<b>Governmental Activities</b>
<b><u>Assets</u></b>	
Deposits and Investments (Note 2)	\$ 429,233
Receivables (Note 3)	77,537
Capital Assets, Net of Accumulated Depreciation (Note 4)	52,137
Total Assets	<u>558,907</u>
<b><u>Deferred Outflows of Resources</u></b>	
Pension Deferrals (Note 5)	58,629
Total Deferred Outflows of Resources	<u>58,629</u>
<b><u>Liabilities</u></b>	
Accounts Payable and Other Current Liabilities	74,859
Long-Term Liabilities:	
<i>Portion Due or Payable After One Year:</i>	
Net Pension Liabilities (Note 5)	46,139
Total Liabilities	<u>120,998</u>
<b><u>Deferred Inflows of Resources</u></b>	
Pension Deferrals (Note 5)	105,076
Total Deferred Inflows of Resources	<u>105,076</u>
<b><u>Net Position</u></b>	
Investment in Capital Assets	52,137
Restricted:	
For Educational Programs	14,003
Unrestricted	325,322
Total Net Position	<u><u>\$ 391,462</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS



**KASHIA ELEMENTARY SCHOOL DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Functions	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
<u>Governmental Activities</u>					
Instruction	\$ 182,454		\$ 156,061		\$ (26,393)
Instruction-Related Services:					
School Site Administration	96,888				(96,888)
Pupil Services:					
Home-to-School Transportation	426		426		
Food Services	1,768		1,768		
Other Pupil Services	7,022		6,853		(169)
General Administration:					
Data Processing Services	3,060				(3,060)
Other General Administration	47,044				(47,044)
Plant Services	41,547		44		(41,503)
Total Governmental Activities	<u>\$ 380,209</u>	<u>\$ 0</u>	<u>\$ 165,152</u>	<u>\$ 0</u>	<u>(215,057)</u>
<u>General Revenues</u>					
Taxes Levied for General Purposes					116,372
Federal and State Aid - Unrestricted					185,671
Interest and Investment Earnings					3,628
Miscellaneous					25,479
Total General Revenues					<u>331,150</u>
Change in Net Position					116,093
Net Position - July 1, 2020					<u>275,369</u>
Net Position - June 30, 2021					<u>\$ 391,462</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

**KASHIA ELEMENTARY SCHOOL DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2021**

	<u>General</u>	<u>Capital Projects - Special Reserve</u>	<u>Total Governmental Funds</u>
<b><u>Assets</u></b>			
Deposits and Investments (Note 2)	\$ 428,285	\$ 948	\$ 429,233
Receivables (Note 3)	77,537		77,537
Total Assets	<u>\$ 505,822</u>	<u>\$ 948</u>	<u>\$ 506,770</u>
<b><u>Liabilities and Fund Balances</u></b>			
Liabilities:			
Accounts Payable	\$ 74,859		\$ 74,859
Total Liabilities	<u>74,859</u>		<u>74,859</u>
Fund Balances: (Note 7)			
Restricted	14,003		14,003
Assigned		\$ 948	948
Unassigned	416,960		416,960
Total Fund Balances	<u>430,963</u>	<u>948</u>	<u>431,911</u>
Total Liabilities and Fund Balances	<u>\$ 505,822</u>	<u>\$ 948</u>	<u>\$ 506,770</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

**KASHIA ELEMENTARY SCHOOL DISTRICT**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2021**

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<b>Total Fund Balances - Governmental Funds</b>	<b>\$</b>	<b>431,911</b>
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Amounts reported for governmental activities in the statement of net position are different from amounts reported in governmental funds due to the following:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation. Capital assets and accumulated depreciation are:

Capital Assets	\$	148,662	
Accumulated Depreciation		(96,525)	
Net			52,137

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported:

Deferred outflows of resources related to pensions		58,629	
Deferred inflows of resources related to pensions		(105,076)	

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Net Pension Liability - CalPERS	\$	46,139	
Total			(46,139)

<b>Total Net Position - Governmental Activities</b>	<b>\$</b>	<b>391,462</b>
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**KASHIA ELEMENTARY SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>General</u>	<u>Capital Projects - Special Reserve</u>	<u>Total Governmental Funds</u>
<b><u>Revenues</u></b>			
LCFF Sources:			
State Apportionment / Transfers	\$ 86,800		\$ 86,800
Local Taxes	116,372		116,372
Total LCFF Sources	203,172		203,172
Federal Revenue	147,194		147,194
State Revenue	21,698		21,698
Local Revenue	124,231	\$ 7	124,238
Total Revenues	496,295	7	496,302
<b><u>Expenditures</u></b>			
Current:			
Instruction	206,525		206,525
School Site Administration	94,557		94,557
Home-To-School Transportation	426		426
Food Services	1,768		1,768
Other Pupil Services	6,853		6,853
Data Processing Services	2,986		2,986
Other General Administration	45,912		45,912
Plant Services	40,547		40,547
Total Expenditures	399,574		399,574
Net Change in Fund Balances	96,721	7	96,728
Fund Balances - July 1, 2020	334,242	941	335,183
Fund Balances - June 30, 2021	\$ 430,963	\$ 948	\$ 431,911

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

**KASHIA ELEMENTARY SCHOOL DISTRICT**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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<b>Net Change in Fund Balances - Governmental Funds</b>	<b>\$ 96,728</b>
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Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds due to the following:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Capital Outlay Expenditures	\$ 0	
Depreciation Expense	<u>(9,148)</u>	(9,148)

Pensions: In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual basis pension costs and actual employer contributions was:

28,513

<b>Change in Net Position of Governmental Activities</b>	<b><u>\$ 116,093</u></b>
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THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

**KASHIA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES**

**A. Financial Reporting Entity**

The Kashia Elementary School District (the "District") is a public educational agency operating under the applicable laws and regulations of the State of California. It is governed by a three-member Board of Education elected by registered voters of the District, which comprises an area in Sonoma County. The District was established in 1877 and serves students in kindergarten through grade eight.

The District accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

The District has reviewed criteria to determine whether other entities with activities that benefit the District should be included within its financial reporting entity under Governmental Accounting Standards Board (GASB) Statement No. 61 (GASB 61), *The Financial Reporting Entity: Omnibus*. The criteria include, but are not limited to, whether the entity exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters), the scope of public service, and a special financing relationship. The District has determined that there are no organizations, with financial activities that benefit the District, which should be included within its financial reporting entity under GASB 61.

The District has also reviewed criteria to determine whether other organizations, for which the District is not financially accountable, should be reported within its financial reporting entity, based on the nature and significance of its relationship with the District, under GASB Statement No. 39 (GASB 39), *Determining Whether Certain Organizations are Component Units*. In order for an organization to be classified as a component unit, all of the GASB 39 criteria must be met, as follows:

- The economic resources received or held by the organization are entirely or almost entirely for the direct benefit of the primary government or its component units.
- The primary government, or its component units, is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the organization.
- The economic resources received or held by the organization that the primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government.

The District has determined that there are no organizations, for which the District is not financially accountable, which should be reported within its financial reporting entity under GASB 39.

**KASHIA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Basis of Presentation**

*Government-wide Financial Statements:*

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the District.

The government-wide financial statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund and fiduciary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements, therefore, include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

*Fund Financial Statements:*

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

**C. Basis of Accounting**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting.

**KASHIA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Basis of Accounting (Concluded)**

**Revenues - Exchange and Non-exchange Transactions:**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. Under the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, "available" means collectible within the current period or within 45, 60, 90 days after year-end, depending on the revenue source. However, to achieve comparability of reporting among California Districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to state aid apportionments, the California Department of Education has defined available as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

**Unearned Revenue:**

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Funds received before eligibility requirements are met are recorded as unearned revenue. On governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have also been recorded as unearned revenue.

**Expenses/Expenditures:**

On an accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.



**KASHIA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Fund Accounting**

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity or retained earnings, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District maintains the following fund types:

*General Fund* - The general fund is used to account for and report all financial resources not accounted for and reported in another fund.

*Capital Projects Funds* - Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The District's accounts are organized into the following major funds:

The *General Fund* is the general operating fund of the District.

The *Capital Projects - Special Reserve Fund* is used for the purpose of accumulating funds for major maintenance and capital outlay projects.

**E. Budgets and Budgetary Accounting**

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. By state law, the District's Governing Board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's Governing Board satisfied these requirements.

These budgets are revised by the District's Governing Board and Superintendent during the year to give consideration to unanticipated income and expenditures. The original and final revised budget is presented for the General Fund as required supplementary information on page 45.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

**F. Use of Estimates**

The preparation of financial statements in conformity with principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**KASHIA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**G. Encumbrances**

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

**H. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Fund Equity**

**1. Deposits and Investments**

The District is authorized to maintain cash in banks and revolving funds that are insured to \$250,000 by the Federal Depository Insurance Corporation (FDIC).

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (Education Code Section 41001). The County is authorized to deposit cash and invest excess funds by California *Government Code* Section 53648 et seq. The funds maintained by the County are either secured by the FDIC or are collateralized.

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies; certificates of participation; obligations with first priority security; and collateralized mortgage obligations.

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost.

**2. Capital Assets**

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the asset's lives are not capitalized but are expensed as incurred. Depreciation on all capital assets is computed using a straight-line basis over the following estimated useful lives:

<u>Asset Class</u>	<u>Years</u>
Buildings and Improvements	25
Furniture and Equipment	8-20

**KASHIA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**H. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Fund Equity (Continued)**

**3. Deferred Outflows/Inflows of Resources**

In addition to assets, the District will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the District will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

**4. Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS), and additions to/deductions from the CalSTRS' and CalPERS' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**5. Long-term Liabilities**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as long-term liabilities in the Statement of Net Position. In fund financial statements, the face amount of the obligation is reported as other financing sources in the year of issuance.

**6. Fund Balances**

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The allowable classifications used in the governmental fund financial statements are as follows:

*Nonspendable Fund Balance* consists of funds that cannot be spent due to their form (e.g., inventories and prepaids) or funds that legally or contractually must be maintained intact.

**KASHIA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Fund Equity (Continued)

6. Fund Balances (Concluded)

*Restricted Fund Balance* consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.

*Committed Fund Balance* consists of funds that are set aside for a specific purpose by the district's highest level of decision-making authority (governing board). Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.

*Assigned Fund Balance* consists of funds that are set aside with the intent to be used for a specific purpose by the district's highest level of decision-making authority or a body or official that has been given the authority to assign funds. In accordance with board policy, the Business Manager has been given this authority.

*Unassigned Fund Balance* consists of excess funds that have not been classified in the previous four categories. All funds in this category are considered spendable resources. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls. In accordance with board policy, the District intends to maintain a Reserve for Economic Uncertainties of at least 5% of the General Fund's annual total expenditures and other financing uses or \$71,000, whichever is greater. In the event the fund balance drops below \$71,000, it shall be recovered at a rate of no less than 1% each year.

The District considers restricted fund balances to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the District considers committed amounts to be reduced first, followed by assigned amounts and then unassigned amounts.

7. Local Control Funding Formula (LCFF)/Property Tax

The LCFF creates funding targets based on student characteristics and provides greater flexibility to use these funds to improve student outcomes. For school districts, the LCFF funding targets consist of grade span-specific base grants plus supplemental and concentration grants that are calculated based on student demographic factors. District funding under the LCFF is generally provided by a mix of State aid and local property taxes.

The County of Sonoma is responsible for assessing, collecting, and apportioning property taxes to the District. Taxes are levied for each fiscal year on taxable real and personal property in the county. The levy is based on the assessed values as of the preceding January 1, which is also the lien date.

**KASHIA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)**

**H. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Fund Equity (Concluded)**

**7. Local Control Funding Formula (LCFF)/Property Tax (Concluded)**

Property taxes on the secured roll are due on November 1 and February 1, and taxes become delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date (January 1) and become delinquent if unpaid by August 31.

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The county apportions secured property tax revenue in accordance with the alternative method of distribution prescribed by Section 4705 of the *California Revenue and Taxation Code*. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll, approximately October 1 of each year.

The County Auditor reports the amount of the District's allocated property tax revenue to the California Department of Education. Property taxes are recorded as local LCFF sources by the District. The California Department of Education reduces the District's LCFF entitlement by the District's local property tax revenue. Any balance remaining is paid from the State General Fund and is known as LCFF State Aid.

**NOTE 2 - DEPOSITS AND INVESTMENTS**

**Summary of Deposits and Investments**

Deposits and investments as of June 30, 2021, consist of the following:

	<u>Governmental Activities</u>
County Pool Investments	<u>\$ 429,233</u>

**County Pool Investments**

County pool investments consist of District cash held by the Sonoma County Treasury that is invested in the county investment pool. The fair value of the District's investment in the pool is reported in the financial statements at amounts that are based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

**General Authorization**

Limitation as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedule below:

**KASHIA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 2 - DEPOSITS AND INVESTMENTS**

**General Authorization (Concluded)**

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Notes	5 years	30%	None
Mutual Funds/Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

**Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District manages its exposure to interest rate risk by investing in the Sonoma County Investment Pool.

**Weighted Average Maturity**

The District monitors the interest rate risk inherent in its portfolio by measuring the weighted average maturity of its portfolio. Information about the weighted average maturity of the District's portfolio is presented in the following schedule:

Investment Type	Carrying Value	Fair Value	Weighted Average Days to Maturity
County Pool Investments	\$ 429,233	\$ 429,104	749

**KASHIA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)**

**Credit Risk**

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investments in the County Treasury are not required to be rated.

**Custodial Credit Risk - Deposits**

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2021, the District's bank balance was not exposed to custodial credit risk.

**Fair Value Measurements**

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specific term, a Level 2 input is required to be observable for substantially the full term of the asset.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

**KASHIA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 2 - DEPOSITS AND INVESTMENTS (CONCLUDED)**

**Fair Value Measurements (Concluded)**

Uncategorized - Investments in the Sonoma County Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The District's fair value measurements are as follows at June 30, 2021:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Uncategorized</u>
County Pool Investments	\$ 429,104	\$ 429,104

All assets have been valued using a market approach, with quoted market prices.

**NOTE 3 - RECEIVABLES**

Receivables in the General Fund at June 30, 2021 consist of the following:

	<u>General Fund</u>
Federal Government	\$ 13,595
State Government	34,008
Local Governments	29,927
Miscellaneous	7
Total	<u>\$ 77,537</u>

**NOTE 4 - CAPITAL ASSETS AND DEPRECIATION**

Capital asset activity for the year ended June 30, 2021, is shown below:

	<u>Balances July 1, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balances June 30, 2021</u>
Capital Assets Being Depreciated:				
Buildings and Improvements	\$ 94,412	\$		\$ 94,412
Furniture and Equipment	54,250			54,250
Total Capital Assets Being Depreciated	<u>148,662</u>	<u>0</u>	<u>\$ 0</u>	<u>148,662</u>
Less Accumulated Depreciation:				
Buildings and Improvements	55,641	5,242	0	60,883
Furniture and Equipment	31,736	3,906		35,642
Total Accumulated Depreciation	<u>87,377</u>	<u>9,148</u>	<u>0</u>	<u>96,525</u>
Governmental Activities				
Capital Assets, Net	<u>\$ 61,285</u>	<u>\$ (9,148)</u>	<u>\$ 0</u>	<u>\$ 52,137</u>



**KASHIA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 4 - CAPITAL ASSETS AND DEPRECIATION**

Depreciation expense was charged to governmental activities as follows:

Instruction	\$ 4,442
School Site Administration	2,331
Pupil services	169
General Administration	1,206
Plant Services	1,000
Total Depreciation Expense	<u>\$ 9,148</u>

**NOTE 5 - RETIREMENT PLANS**

Qualified employees are covered under retirement plans maintained by agencies of the State of California. Certificated employees are eligible to participate under the multiple-employer, cost-sharing defined benefit plan administered by the California State Teachers' Retirement System (CalSTRS) and classified employees are eligible to participate under the multiple-employer, cost-sharing defined benefit plan administered by the California Public Employees' Retirement System (CalPERS).

The District reported net pension liabilities, deferred outflows of resources, deferred inflows of resources and pension expense in the accompanying government-wide financial statements, as follows:

Pension Plan	Net Pension Liabilities	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
CalSTRS	\$ 0	\$ 54,541	\$ 100,718	\$ (17,316)
CalPERS	46,139	4,088	4,358	(1,739)
Totals	<u>\$ 46,139</u>	<u>\$ 58,629</u>	<u>\$ 105,076</u>	<u>\$ (19,055)</u>

**A. California State Teachers' Retirement System (CalSTRS)**

**Plan Description**

The California State Teachers Retirement System (CalSTRS) provides pension benefits, including disability and survivor benefits, to California full-time and part-time public-school teachers and certain other employees of the public-school system. The Teachers' Retirement Law (California Education Code Section 22000 et seq.), as enacted and amended by the California Legislature and Governor, established the plan and CalSTRS as the administrator. The terms of the plan may be amended through legislation. CalSTRS issues publicly available reports that include a full description of the pension plan that can be found on the CalSTRS website.

**Benefits Provided**

The State Teachers' Retirement Plan (STRP) is a multiple-employer, cost-sharing defined benefit plan. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses for administering the STRP. Although CalSTRS is the administrator of the STRP, the State of California is the sponsor and obligor of the trust. In addition, the State is both an employer and nonemployer contributing entity to the STRP.

**KASHIA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**NOTE 5 - RETIREMENT PLANS (CONTINUED)**

**A. California State Teachers' Retirement System (CalSTRS)**

**Benefits Provided (Continued)**

Membership is mandatory for all employees meeting certain statutory requirements and optional for all other employees performing creditable services activities. The Defined Benefit Program provides retirement benefits based on members' final compensation, age, and years of service credit. In addition, the retirement program provides benefits to members upon disability and to their survivors or beneficiaries upon the death of eligible members.

The STRP Defined Benefit Program has two benefit structures:

- CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform services that could be creditable to CalSTRS.
- CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform services that could be creditable to CalSTRS.

There are several differences between the two benefit structures and some of the differences are noted below.

**CalSTRS 2% at 60**

CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0% of final compensation multiplied by the number of years of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to a maximum of 2.4% at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2% to the age factor, up to the 2.4% maximum.

CalSTRS calculates retirement benefits based on one-year final compensation for members with 25 or more years of credited service, or for classroom teachers with fewer than 25 years of credited service if the employer entered into, extended, renewed, or amended an agreement prior to January 1, 2014, to elect to pay the additional benefit cost for all of its classroom teachers. One-year final compensation is a member's highest average annual compensation earnable for 12 consecutive months based on the creditable compensation that a member could earn in a school year while employed on a full-time basis. For most members with fewer than 25 years of credited service, final compensation is the highest average annual compensation earnable for any 36 consecutive months based on the creditable compensation that a member could earn in a school year while employed on a full-time basis.

**CalSTRS 2% at 62**

CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0% of final compensation multiplied by the number of years of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4% at age 65 or older.

**KASHIA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**NOTE 5 - RETIREMENT PLANS (CONTINUED)**

**A. California State Teachers' Retirement System (CalSTRS) (Continued)**

Benefits Provided (Concluded)

CalSTRS 2% at 62 (Concluded)

All CalSTRS 2% at 62 members have their final compensation based on their highest average annual compensation earnable for 36 consecutive months based on the creditable compensation that a member could earn in a school year while employed on a full-time basis.

Contributions

Required member, employer and state contribution rates are set by the California Legislature and the Governor and are detailed in the Teachers' Retirement Law. Current contribution rates were established by the CalSTRS Funding Plan, which was enacted with AB 1469 in June 2014. Current contribution rates have also been adjusted pursuant to SB 90 (June 2019) and AB 84 (June 2020). A summary of statutory contribution rates and other sources of contributions to the Defined Benefit Program are as follows:

Members: The CalSTRS member contribution rates were as follows: Under CalSTRS 2% at 60, the member contribution rate was 10.25% of applicable member earnings for fiscal year 2020-21. Under CalSTRS 2% at 62, the member contribution rate was 10.205% of applicable member earnings for fiscal year 2020-21.

Employers: The employer contribution rate was 16.15% of applicable member earnings for fiscal year 2020-21. This rate reflects a 2.95% reduction of the employer contribution rate for fiscal year 2020-21 pursuant to SB 90 and AB 84, than is required by the CalSTRS Funding Plan. The District contributed \$9,505 to the plan for the fiscal year ended June 30, 2021.

State: The contribution is calculated based on creditable compensation from two fiscal years prior. The base rate is 2.017%. As a result of the CalSTRS Funding Plan, the state is required to make additional contributions to pay down the unfunded liabilities associated with the benefit structure that was in place in 1990 prior to certain enhancements in benefits and reductions in contributions. The appropriation for these additional contributions is specified in subdivision (b) of Education Code Section 22955.1. The increased contributions end as of fiscal year 2045-46. Pursuant to AB 84, the state contribution rate will remain at 5.811% for fiscal year 2020-21. Including a 2.50% contribution for SBMA funding, the total state contribution to the defined benefit program was 10.328% for the fiscal year ended June 30, 2021. This rate does not include the impacts of supplemental state contributions pursuant to SB 90.

District's Proportionate Share of the Net Pension Liability, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability associated with the District was as follows:

**KASHIA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 5 - RETIREMENT PLANS (CONTINUED)**

**A. California State Teachers' Retirement System (CalSTRS) (Continued)**

*District's Proportionate Share of the Net Pension Liability, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (Continued)*

District's proportionate share of the net pension liability	\$ 0
State's proportionate share of the net pension liability associated with the District	0
Total net pension liability attributed to District	<u>\$ 0</u>

The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating employers and the State. The District's proportionate share of the net pension liability as of June 30, 2020 and June 30, 2019 was as follows:

Proportion - June 30, 2020	0.0000%
Proportion - June 30, 2019	0.0001%
Change - Increase (Decrease)	<u>-0.0001%</u>

For the fiscal year ended June 30, 2021, the District recognized pension expense of (\$17,316), which includes \$0 of support provided by the State. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
District contributions subsequent to the measurement date	\$ 9,505	
Differences between expected and actual experience	168	\$ 1,628
Changes of assumptions	8,490	
Changes in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	36,378	95,958
Net differences between projected and actual earnings on plan investments		3,132
Totals	<u>\$ 54,541</u>	<u>\$ 100,718</u>

**KASHIA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 5 - RETIREMENT PLANS (CONTINUED)**

**A. California State Teachers' Retirement System (CalSTRS) (Continued)**

**District's Proportionate Share of the Net Pension Liability, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (Concluded)**

The deferred outflows of resources related to District contributions subsequent to the measurement date, when applicable, will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30	
2022	\$ (11,255)
2023	(7,350)
2024	1,406
2025	(12,413)
2026	(12,988)
2027	(13,082)

Other than differences between projected and actual earnings on plan investments, deferred outflows and inflows of resources are amortized using a straight-line method over a closed period equal to the average of the expected remaining service lives of all plan members who are provided with pensions through CalSTRS (active and inactive), which is 7 years as of the beginning of the measurement period. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

**Actuarial Methods and Assumptions**

The total pension liability for the STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2019 and rolling forward the total pension liability to June 30, 2020. Significant actuarial methods and assumptions used in the financial reporting actuarial valuation to determine the total pension liability include:

Valuation Date	June 30, 2019
Experience Study	July 1, 2015 through June 30, 2018
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return <sup>1</sup>	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-retirement Benefit Increases	2.00% simple for DB (Annually)
	Maintain 85% purchasing power level for DB

<sup>1</sup> Net of investment expenses, but gross of administrative expenses.

**KASHIA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 5 - RETIREMENT PLANS (CONTINUED)**

**A. California State Teachers' Retirement System (CalSTRS) (Continued)**

**Actuarial Methods and Assumptions (Concluded)**

On January 31, 2020, the board adopted new actuarial assumptions for use in the funding actuarial valuation of the defined benefit plan. The new assumptions were reflected in the 2019 actuarial valuation. For full details on changes to the assumptions, see the CalSTRS 2020 Experience Analysis report available on the CalSTRS website.

The sections that follow provide additional discussion on key assumptions and methods for the valuation of the STRP.

**Discount Rate**

The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers are made at statutory contribution rates as previously described. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return of 7.10% and assume that contributions, benefit payments, and administrative expenses occur midyear. Based on those assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term investment rate of return assumption was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS investment staff and investment consultants as an input to the process.

The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2020, are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return*</u>
Public Equity	42%	4.80%
Real Estate	15%	3.60%
Private Equity	13%	6.30%
Fixed Income	12%	1.30%
Risk Mitigating Strategies	10%	1.80%
Inflation Sensitive	6%	3.30%
Cash / Liquidity	2%	-0.40%
Total	100%	

\* 20-year average

**KASHIA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 5 - RETIREMENT PLANS (CONTINUED)**

**A. California State Teachers' Retirement System (CalSTRS) (Concluded)**

**Mortality**

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases of life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

**Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following table presents the District's proportionate share of the net pension liability as of the measurement date, calculated using the current discount rate of 7.10%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.10%) or one percentage point higher (8.10%) than the current rate:

	Discount Rate 1% Decrease 6.10%	Discount Rate Current Rate 7.10%	Discount Rate 1% Increase 8.10%
District's proportionate share of the net pension liability	\$ 0	\$ 0	\$ 0

**Pension Plan's Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalSTRS Comprehensive Annual Financial Report for the fiscal year ended June 30, 2020.

**B. California Public Employees' Retirement System (CalPERS)**

**Plan Description, Benefits Provided, and Employees Covered**

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by the CalPERS. All employees who work at least half time or are appointed to a job that will last at least six months and one day are eligible for CalPERS. Benefits vest after five years. Employees are eligible to retire at or after age 50 having attained five years of credited service and are entitled to an annual retirement benefit, payable monthly for life. Employees hired after January 1, 2013 with five years of credit service must be at least age 52 to retire.

**KASHIA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**NOTE 5 - RETIREMENT PLANS (CONTINUED)**

**B. California Public Employees' Retirement System (CalPERS)**

*Plan Description, Benefits Provided, and Employees Covered (Concluded)*

The Plan provides retirement, disability, and death benefits, and annual cost-of-living adjustments to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

*Contributions*

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Active plan members who entered into the plan prior to January 1, 2013 are required to contribute 7.0% of their salary, and new members entering into the plan on or after January 1, 2013 are required to contribute the higher of 50% of the total normal cost rate for their defined benefit plan or 7.0% of their salary. The District's contractually required contribution rate for the fiscal year ended June 30, 2021 was 20.70% of annual payroll. The District's contribution to CalPERS for the fiscal year ended June 30, 2021 was \$67.

*District's Proportionate Share of the Net Pension Liability, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions*

As of June 30, 2021, the District reported a liability of \$46,139 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability as of June 30, 2020 and June 30, 2019 was as follows:

Proportion - June 30, 2020	0.0002%
Proportion - June 30, 2019	<u>0.0002%</u>
Change - Increase (Decrease)	<u><u>0.0000%</u></u>



**KASHIA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 5 - RETIREMENT PLANS (CONTINUED)**

**B. California Public Employees' Retirement System (CalPERS) (Continued)**

*District's Proportionate Share of the Net Pension Liability, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (Concluded)*

For the fiscal year ended June 30, 2021, the District recognized negative pension expense of (\$1,739). At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
District contributions subsequent to the measurement date	\$ 67	
Differences between expected and actual experience	2,361	
Changes of assumptions	175	
Changes in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	650	\$ 4,358
Net differences between projected and actual earnings on plan investments	835	
Totals	<u>\$ 4,088</u>	<u>\$ 4,358</u>

The deferred outflows of resources related to District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30	
2022	\$ (766)
2023	316
2024	(329)
2025	442

Differences between expected and actual experience, changes in assumptions, and changes in employer's proportion and differences in employer's contributions and employer's proportionate share of contributions are amortized over a closed period equal to the average remaining service life of plan members, which is 4.1 years as of June 30, 2020. The net difference between projected and actual earnings on pension plan investments is amortized over a 5-year period on a straight-line basis.

**KASHIA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**NOTE 5 - RETIREMENT PLANS (CONTINUED)**

**B. California Public Employees' Retirement System (CalPERS) (Continued)**

**Actuarial Assumptions**

The total pension liability in the June 30, 2019 actuarial valuations were determined using the following actuarial methods and assumptions:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Wage Growth	Varies
Investment Rate of Return	7.15%
Post Retirement Benefit Increase (1)	

(1) 2.00% until Purchasing Power Protection Allowance Floor  
on Purchasing Power applies, 2.50% thereafter

Mortality rate table used was developed based on CalPERS specific data. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016.

All other actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study from 1997 to 2015. Further details of the experience study can be found on the CalPERS website.

**Discount Rate**

The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

**KASHIA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 5 - RETIREMENT PLANS (CONTINUED)**

**B. California Public Employees' Retirement System (CalPERS) (Continued)**

**Discount Rate (Concluded)**

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical and forecasted information for all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11 + years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects expected real rates of return by asset class. The rates of return were calculated using the capital market assumptions applied to determine the discount rate.

<u>Asset Class (1)</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1-10 (2)</u>	<u>Real Return Years 11+ (3)</u>
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
Total	100%		

(1) In the CalPERS CAFR, fixed income is included in global debt securities; liquidity is included in short-term investments; inflation assets are included in both global equity securities and global debt securities.

(2) An expected inflation of 2.00% used for this period.

(3) An expected inflation of 2.92% used for this period.

**Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.15%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.15%) or one percentage point higher (8.15%) than the current rate:

**KASHIA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 5 - RETIREMENT PLANS (CONCLUDED)**

**B. California Public Employees' Retirement System (CalPERS) (Concluded)**

*Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate (Concluded)*

	Discount Rate 1% Decrease 6.15%	Discount Rate Current Rate 7.15%	Discount Rate 1% Increase 8.15%
District's proportionate share of the net pension liability	\$ 66,333	\$ 46,139	\$ 29,379

*Pension Plan Fiduciary Net Position*

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report.

**C. Social Security**

As established by Federal law, all public-sector employees who are not members of their employer's existing retirement system (CalSTRS or CalPERS) must be covered by social security or an alternative plan. The District has elected to use Social Security as its alternative plan. Contributions made by the District and participating employees vest immediately. Both the District and participating employees were required to contribute 6.2% of an employee's gross earnings, up to the annual limit.

**NOTE 6 - LONG-TERM LIABILITIES**

A schedule of changes in long-term liabilities for the year ended June 30, 2021, is shown below:

	Balances July 1, 2020	Additions	Deductions	Balances June 30, 2021	Due within One Year
Net Pension Liability - CalSTRS	\$ 97,658		\$ 97,658	\$ 0	
Net Pension Liability - CalPERS	47,087		948	46,139	
Totals	\$ 144,745	\$ 0	\$ 98,606	\$ 46,139	\$ 0

The District's net pension liabilities related to its participation in the CalSTRS and CalPERS pension plans are obligations of the General Fund.

**KASHIA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 7 - FUND BALANCES**

The District's fund balances at June 30, 2021 consisted of the following:

	General Fund	Capital Projects - Special Reserve Fund	Totals
Restricted:			
Categorical Programs	\$ 14,003		\$ 14,003
Total Restricted	<u>14,003</u>		<u>14,003</u>
Assigned:			
Capital Projects		\$ 948	\$ 948
Total Assigned		<u>948</u>	<u>948</u>
Unassigned:			
Reserve for Economic Uncertainties	71,000		71,000
Remaining Unassigned Balance	345,960		345,960
Total Unassigned	<u>416,960</u>	<u>0</u>	<u>416,960</u>
Total Fund Balances	<u>\$ 430,963</u>	<u>\$ 948</u>	<u>\$ 431,911</u>

**NOTE 8 - RISK MANAGEMENT**

The District is exposed to various risks of loss related to theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During fiscal year 2020-21, the District participated in one joint powers authority (JPA) for purposes of pooling for risk. There were no significant reductions in coverage during the year. Settlements have not exceeded coverage for each of the past three years.

**NOTE 9 - JOINT VENTURE**

The District participates in one joint venture under a joint powers agreement (JPA) with the Redwood Empire Schools' Insurance Group (RESIG) for property & liability, and workers' compensation insurance coverage. The relationship between the District and the JPA is such that the JPA is not a component unit of the District for financial reporting purposes.

The JPA arranges for and/or provides coverage for its members. The JPA is governed by a board consisting of a representative from each member district. The board controls the operations of their JPA, including selection of management and approval of operating budgets independent of any influence by the member districts beyond their representation on the Board. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in the JPA. The JPA is audited on an annual basis. Financial information can be obtained by contacting the JPA's management.

**KASHIA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**NOTE 10 - COMMITMENTS AND CONTINGENCIES**

**A. State and Federal Allowances, Awards and Grants**

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

**B. Litigation**

The District is subject to various legal proceedings and claims. In the opinion of management, the ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the District.

**NOTE 11 - SUBSEQUENT EVENTS**

The District's management has evaluated events or transactions that occurred for possible recognition or disclosure in the financial statements from the balance sheet date through December 8, 2021, which is the date the financial statements were available to be issued. Management has determined that there were no subsequent events or transactions that require disclosure in or adjustment to the current year financial statements.

## REQUIRED SUPPLEMENTARY INFORMATION SECTION





**KASHIA ELEMENTARY SCHOOL DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>Revenues</u></b>				
LCFF Sources:				
State Apportionment / Transfers	\$ 79,371	\$ 86,800	\$ 86,800	
Local Sources	107,700	116,372	116,372	
Total LCFF Sources	187,071	203,172	203,172	
Federal Revenue	96,200	147,194	147,194	
Other State Revenue	2,300	7,695	21,698	\$ 14,003
Other Local Revenue	108,000	124,281	124,231	(50)
Total Revenues	393,571	482,342	496,295	13,953
<b><u>Expenditures</u></b>				
Current:				
Certificated Salaries	70,972	90,516	90,516	
Classified Salaries	54,327	26,821	26,821	
Employee Benefits	45,800	23,032	23,032	
Books and Supplies	18,744	54,268	49,439	4,829
Services and Other Operating Expenditures	201,565	209,766	209,766	
Total Expenditures	391,408	404,403	399,574	4,829
Net Change in Fund Balances	2,163	77,939	96,721	\$ 18,782
Fund Balances - July 1, 2020	334,242	334,242	334,242	
Fund Balances - June 30, 2021	\$ 336,405	\$ 412,181	\$ 430,963	

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

KASHIA ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALSTRS \*

JUNE 30, 2021

Year Ended June 30	District's Proportion of the NPL	District's Proportionate Share of the NPL	State's Proportionate Share of the NPL Associated to District	Total NPL Attributed to District	District's Covered Payroll	District's Proportionate Share of the NPL as a % of Covered Payroll	Plan Fiduciary Net Position As a % of Total Pension Liability
2021	0.0000%	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	71.82%
2020	0.0001%	97,658	53,279	150,938	57,389	170.17%	72.56%
2019	0.0001%	96,283	55,126	151,409	53,278	180.72%	70.99%
2018	0.0001%	91,643	54,215	145,859	52,178	175.64%	69.46%
2017	0.0000%	771	439	1,210	0	0.00%	70.04%
2016	0.0001%	51,224	27,092	78,316	42,928	119.33%	74.02%
2015	0.0001%	53,959	32,583	86,542	41,127	131.20%	76.52%

\* The amounts presented for each fiscal year were determined based on a measurement date that was one year prior to the year-end date. This is a 10-year schedule, however the information in this schedule is not required to be presented retroactively. Additional years will be added to this schedule as information becomes available until 10 years are presented.

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

KASHIA ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALPERS \*

JUNE 30, 2021

Year Ended June 30	District's Proportion of the NPL	District's Proportionate Share of the NPL	District's Covered Payroll	District's Proportionate Share of the NPL as a % of Covered Payroll	Plan Fiduciary Net Position As a % of Total Pension Liability
2021	0.0002%	\$ 46,139	\$ 21,662	212.99%	70.00%
2020	0.0002%	47,087	22,378	210.42%	70.05%
2019	0.0002%	41,507	20,533	202.15%	70.85%
2018	0.0002%	43,014	22,977	187.21%	71.87%
2017	0.0005%	91,963	55,862	164.63%	73.90%
2016	0.0012%	179,302	134,670	133.14%	79.43%
2015	0.0005%	59,177	54,719	108.15%	83.38%

\* The amounts presented for each fiscal year were determined based on a measurement date that was one year prior to the year-end date. This is a 10-year schedule, however the information in this schedule is not required to be presented retroactively. Additional years will be added to this schedule as information becomes available until 10 years are presented.

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

**KASHIA ELEMENTARY SCHOOL DISTRICT**  
**SCHEDULE OF CONTRIBUTIONS - CALSTRS \***  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>Year Ended June 30</u>	<u>Actuarially Determined Contributions</u>	<u>Contributions In Relation to Contractually Required Contributions</u>	<u>Contribution Deficiency/ (Excess)</u>	<u>District's Covered Payroll</u>	<u>Contributions As a % of Covered Payroll</u>
2021	\$ 9,505	\$ 9,505	\$ 0	\$ 58,854	16.15%
2020	0	0	0	0	17.10%
2019	9,343	9,343	0	57,389	16.28%
2018	7,688	7,688	0	53,278	14.43%
2017	6,564	6,564	0	52,178	12.58%
2016	0	0	0	0	10.73%
2015	3,812	3,812	0	42,928	8.88%

\* This is a 10-year schedule, however the information in this schedule is not required to be presented retroactively. Additional years will be added to this schedule as information becomes available until 10 years are presented.

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

**KASHIA ELEMENTARY SCHOOL DISTRICT**

**SCHEDULE OF CONTRIBUTIONS - CALPERS \***

**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>Year Ended June 30</u>	<u>Actuarially Determined Contributions</u>	<u>Contributions In Relation to Contractually Required Contributions</u>	<u>Contribution Deficiency/ (Excess)</u>	<u>District's Covered Payroll</u>	<u>Contributions As a % of Covered Payroll</u>
2021	\$ 67	\$ 67	\$ 0	\$ 324	20.700%
2020	4,272	4,272	0	21,662	19.721%
2019	4,042	4,042	0	22,378	18.062%
2018	3,189	3,189	0	20,533	15.531%
2017	3,191	3,191	0	22,977	13.888%
2016	6,618	6,618	0	55,862	11.847%
2015	15,852	15,852	0	134,670	11.771%

\* This is a 10-year schedule, however the information in this schedule is not required to be presented retroactively. Additional years will be added to this schedule as information becomes available until 10 years are presented.

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

**KASHIA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**NOTE 1 - PURPOSE OF STATEMENTS AND SCHEDULES**

**A. Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 34, the District is required to present a Schedule of Revenues, Expenditures, and Changes in Fund Balance budgetary comparison for the General Fund and each Major Special Revenue Fund that has an adopted budget. This schedule presents the original adopted budget, final adopted budget, and the actual revenues and expenditures of each of these funds by object. The basis of budgeting is the same as Generally Accepted Accounting Principles (GAAP).

There was no excess of expenditures over appropriations in any fund as of June 30, 2021.

**B. Schedule of the Proportionate Share of the Net Pension Liability**

In accordance with Governmental Accounting Standards Board Statement No. 68, the District is required to present separately for each cost-sharing pension plan through which pensions are provided a 10-year schedule presenting certain information. The information required to be presented includes the District's proportion and proportionate share of the collective net pension liability, the portion of the nonemployer contributing entities' total proportionate share of the collective net pension liability associated with the District, if applicable, the District's covered payroll, the District's proportionate share of the collective net pension liability as a percentage of the District's covered payroll, and the pension plan's fiduciary net position as a percentage of the total pension liability.

**C. Schedule of Contributions**

In accordance with Governmental Accounting Standards Board Statement No. 68, the District is required to present separately for each cost-sharing pension plan through which pensions are provided a 10-year schedule presenting certain information. The information required to be presented includes the statutorily or contracted required District contribution, the amount of contributions recognized by the pension plan in relation to the required District contribution, the difference between the required District contribution and the amount recognized by the pension plan, the District's covered payroll, and the amount of contributions recognized by the pension plan in relation of the District as a percentage of the District's covered payroll.

**NOTE 2 - SUMMARY OF CHANGES FOR CALSTRS AND CALPERS**

**Benefit Changes**

There were no changes to benefit terms since the previous valuation for either the State Teachers' Retirement Plan (CalSTRS) or the Public Employer's Retirement Fund B (CalPERS).

**Changes in Assumptions**

On January 31, 2020, the CalSTRS board adopted new actuarial assumptions for use in the funding actuarial valuations of the defined benefit program. The new assumptions were reflected in the 2019 actuarial valuation. For full details on changes to the assumptions, see the CalSTRS 2020 Experience Analysis report available on the CalSTRS website.

There were no changes in assumptions since the previous valuation for CalPERS.

## SUPPLEMENTARY INFORMATION SECTION





**KASHIA ELEMENTARY SCHOOL DISTRICT**  
**ORGANIZATION/BOARD OF EDUCATION/ADMINISTRATION**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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ORGANIZATION

The Kashia Elementary School District was established in 1877 to provide elementary education to pupils in kindergarten through eighth grade. The District currently operates one elementary school. There were no boundary changes during the year.

BOARD OF EDUCATION

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Charlene Pinola	President	December 2022
Glenda Antone	Clerk	December 2022
Gene Parrish	Trustee	December 2024

ADMINISTRATION

Frances Johnson  
Superintendent/Principal

**KASHIA ELEMENTARY SCHOOL DISTRICT**  
**SCHEDULE OF INSTRUCTIONAL TIME**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<b>Grade Level</b>	<b>Minimum School Day</b>	<b>Instructional Days</b>			<b>Number of Instructional Days Required</b>	<b>Status</b>
		<b>Actual Days</b>	<b>J-13A Credited Days</b>	<b>Total Days</b>		
Kindergarten	180 minutes	175	5	180	180	In Compliance
Grade 1	230 minutes	175	5	180	180	In Compliance
Grade 2	230 minutes	175	5	180	180	In Compliance
Grade 3	230 minutes	175	5	180	180	In Compliance
Grade 4	240 minutes	175	5	180	180	In Compliance
Grade 5	240 minutes	175	5	180	180	In Compliance
Grade 6	240 minutes	175	5	180	180	In Compliance
Grade 7	240 minutes	175	5	180	180	In Compliance
Grade 8	240 minutes	175	5	180	180	In Compliance

SEE NOTES TO SUPPLEMENTARY INFORMATION

**KASHIA ELEMENTARY SCHOOL DISTRICT  
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT  
WITH AUDITED FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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Auditor's Comments

The audited financial statements of all funds were in agreement with the Annual Financial and Budget Report for the fiscal year ended June 30, 2021.

**KASHIA ELEMENTARY SCHOOL DISTRICT**  
**SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	GENERAL FUND			
	(Budget) 2021-22	2020-21	2019-20	2018-19
Revenues and Other Financial Sources	\$ 434,160	\$ 496,295	\$ 428,434	\$ 368,869
Expenditures	407,465	399,574	342,972	355,951
Other Uses and Transfers Out	0	0	0	0
Total Outgo	407,465	399,574	342,972	355,951
Change in Fund Balance	26,695	96,721	85,462	12,918
Ending Fund Balance	\$ 457,658	\$ 430,963	\$ 334,242	\$ 248,780
Available Reserves	\$ 443,655	\$ 416,960	\$ 334,242	\$ 248,780
Reserve for Economic Uncertainties *	\$ 71,000	\$ 71,000	\$ 69,000	\$ 67,000
Available Reserves as a Percentage of Total Outgo	108.9%	104.4%	97.5%	69.9%
Average Daily Attendance at P-2	10	N/A	10	10
Total Long-Term Liabilities	\$ 46,139	\$ 46,139	\$ 144,745	\$ 137,790

\* Reported balances are a component of available reserves.

The fund balance of the General Fund increased \$182,183 (73.2%) over the past two years. The fiscal year 2021-22 budget projects an increase of \$26,695. For a district this size, the state recommends available reserves of at least \$71,000 for fiscal year 2020-21.

The District produced operating surpluses during each of the past three fiscal years.

The District was not required to report average daily attendance (ADA) in fiscal year 2020-21. The District projects 10 ADA in fiscal year 2021-22.

Total long-term liabilities decreased \$91,651 over the past two years.

SEE NOTES TO SUPPLEMENTARY INFORMATION

**KASHIA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO SUPPLEMENTARY INFORMATION**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**NOTE 1 - PURPOSE OF STATEMENTS AND SCHEDULES**

**A. Schedule of Instructional Time**

This schedule presents information on the total number of instructional days offered that meet the minimum school day length requirements in accordance with Education Code Sections 43501 and 43502(c) and whether the District complied with the instructional days per school year standards set forth in Education Code Section 46208.

**B. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements**

This schedule provides the information necessary to reconcile the fund balances of all funds as reported in the Annual Financial and Budget Report to the audited financial statements.

**C. Schedule of Financial Trends and Analysis**

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.



OTHER INDEPENDENT AUDITOR'S REPORTS SECTION





**STEPHEN ROATCH ACCOUNTANCY CORPORATION**  
*Certified Public Accountants*

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

Board of Education  
Kashia Elementary School District  
Stewarts Point, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Kashia Elementary School District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 8, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Stephen Roatch Accountancy Corporation*

STEPHEN ROATCH ACCOUNTANCY CORPORATION  
Certified Public Accountants

December 8, 2021

**STEPHEN ROATCH ACCOUNTANCY CORPORATION**  
*Certified Public Accountants*

**INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE**

Board of Education  
Kashia Elementary School District  
Stewarts Point, California

Report on State Compliance

We have audited Kashia Elementary School District's compliance with the types of compliance requirements described in the *2020-21 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting* that could have a direct and material effect on each of the District's state programs identified on the following page for the fiscal year ended June 30, 2021.

Management's Responsibility

Management is responsible for compliance with the requirements of state laws and regulations applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2020-21 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting (Audit Guide)*, prescribed in the *California Code of Regulations*, Title 5, section 19810 and following. Those standards and the Audit Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the District's state programs occurred. An audit includes examining, on a test basis, evidence about Kashia Elementary School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with state laws and regulations. Our audit does not provide a legal determination of Kashia Elementary School District's compliance with those requirements.

In connection with the audit referred to above, we selected and tested transactions and records to determine Kashia Elementary School District's compliance with state laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures Performed</u>
Local Education Agencies:	
Attendance and Distance Learning	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Not Applicable
Early Retirement Incentive	Not Applicable
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
K-3 Grade Span Adjustment	Yes
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not Applicable
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Charter Schools:	
Independent Study-Course Based	Not Applicable
Attendance	Not Applicable
Mode of Instruction	Not Applicable
Nonclassroom-Based Instruction/Independent Study	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Charter School Facility Grant Program	Not Applicable

#### Opinion on State Compliance

In our opinion, Kashia Elementary School District complied, in all material respects, with the types of compliance requirements referred to above for the year ended June 30, 2021.

#### Purpose of this Report

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing based on the requirements of the *2020-21 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

*Stephen Roatch Accountancy Corporation*

STEPHEN ROATCH ACCOUNTANCY CORPORATION  
Certified Public Accountants

December 8, 2021

## FINDINGS AND QUESTIONED COSTS SECTION



KASHIA ELEMENTARY SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weaknesses identified?

           Yes        X   No

Significant deficiencies identified not considered  
to be material weaknesses?

           Yes        X   None reported

Noncompliance material to financial statements noted?

           Yes        X   No

**State Awards**

Any audit findings required to be reported in accordance  
with the *2020-21 Guide for Annual Audits of K-12 Local  
Educational Agencies and State Compliance Reporting*?

           Yes        X   None reported

Type of auditor's report issued on compliance for  
state programs:

Unmodified

**KASHIA ELEMENTARY SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**SECTION II - FINANCIAL STATEMENT FINDINGS**

There are no matters to report for the fiscal year ended June 30, 2021.



**KASHIA ELEMENTARY SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**SECTION III - STATE AWARD FINDINGS AND QUESTIONED COSTS**

There are no matters to report for the fiscal year ended June 30, 2021.

**KASHIA ELEMENTARY SCHOOL DISTRICT  
SCHEDULE OF PRIOR YEAR RECOMMENDATIONS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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There were no matters reported in the prior fiscal year.

# Kashia Elementary School

## 2021 School Accountability Report Card

### General Information about the School Accountability Report Card (SARC)

#### SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at [www.cde.ca.gov/ta/ac/sa/](http://www.cde.ca.gov/ta/ac/sa/)

For more information about the LCFF or the LCAP, see the CDE LCFF web page at [www.cde.ca.gov/fg/aa/lc/](http://www.cde.ca.gov/fg/aa/lc/)

For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

#### DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at [dq.cde.ca.gov/dataquest/](http://dq.cde.ca.gov/dataquest/) that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

#### California School Dashboard



The California School Dashboard (Dashboard) [www.caschooldashboard.org/](http://www.caschooldashboard.org/) reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

#### Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

## 2021-22 School Contact Information

<b>School Name</b>	Kashia Elementary School
<b>Street</b>	31510 Skaggs Springs Rd.
<b>City, State, Zip</b>	Stewarts Point, CA 95480
<b>Phone Number</b>	707-785-9682
<b>Principal</b>	Frances Johnson
<b>Email Address</b>	fjohnson@scoe.org
<b>School Website</b>	<a href="https://www.kashiaesd.org/">https://www.kashiaesd.org/</a>
<b>County-District-School (CDS) Code</b>	49 70888 6052013

## 2021-22 District Contact Information

<b>District Name</b>	Kashia Elementary School District
<b>Phone Number</b>	707-785-9682
<b>Superintendent</b>	Frances Johnson
<b>Email Address</b>	fjohnson@scoe.org
<b>District Website Address</b>	<a href="https://www.kashiaesd.org/">https://www.kashiaesd.org/</a>

## 2021-22 School Overview

The Kashia Elementary School District is a school community where teaching and learning blend with Kashia culture and tradition, teaching children of their roots, while providing them wings for tomorrow. Within a learning climate that encourages innovation and creativity, children are nurtured to learn a broad-based academic curriculum infused with social skills necessary for their continuing education and future success.

It is the mission of Kashia Elementary School to provide a supportive and nurturing environment for all students.

Students acquire the basic skills of knowledge, along with the thinking skills needed for problem-solving and decision-making relevant to a changing and multi-cultural world. Our students learn to take responsibility for their behavior, develop an understanding and respect for the diversity of all life, understand and respect the Kashia culture and community, and develop a caring for others.

There are six fundamental goals that help us to our mission:

- Emphasizing excellence
- Teaching students the academic skills necessary to function in society
- Promoting an atmosphere that encourages compassion, acceptance, cooperation, and respect for self and others
- Preparing students to develop their full potential and unique qualities
- Providing a learning environment that integrates Kashia culture and language with academic skills.
- Developing and implementing effective and successful after-school learning programs to assist our students in their ability to apply their education, skills and confidence to successfully participate in Sonoma County-wide school events.

The school focuses on project-based learning and ways to embed the Pomo culture into curriculum.

## About this School

### 2020-21 Student Enrollment by Grade Level

Grade Level	Number of Students
-------------	--------------------

### 2020-21 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
---------------	-----------------------------

## A. Conditions of Learning

### State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>

### 2019-20 Teacher Preparation and Placement

Authorization/Assignment	2019-20
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	1
Intern Credential Holders Properly Assigned	0
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0
Unknown	0
Total Teaching Positions	1

Note: The data in this table is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned to based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

## 2019-20 Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

Authorization/Assignment	2019-20
Permits and Waivers	0
Misassignments	0
Vacant Positions	0
Total Teachers Without Credentials and Misassignments	0

## 2019-20 Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

Indicator	2019-20
Credentialed Teachers Authorized on a Permit or Waiver	0
Local Assignment Options	0
Total Out-of-Field Teachers	0

## 2019-20 Class Assignments

Indicator	2019-20
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	0
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0

## 2021-22 Quality, Currency, Availability of Textbooks and Other Instructional Materials

Year and month in which the data were collected

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Houghton Mifflin	Yes	0.00 %
Mathematics	Greenfield - electronic textbooks	Yes	0.00 %
Science	Foss and classroom teacher	Yes	0.00 %
History-Social Science	NA		0
Foreign Language	NA		0
Health	NA		0
Visual and Performing Arts	NA		0
Science Laboratory Equipment (grades 9-12)	NA		0

## School Facility Conditions and Planned Improvements

Campus facilities are kept in good working order. Materials under playground have been cleaned but not replaced.

Year and month of the most recent FIT report

November 2019

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
<b>Systems:</b> Gas Leaks, Mechanical/HVAC, Sewer	X			
<b>Interior:</b> Interior Surfaces	X			
<b>Cleanliness:</b> Overall Cleanliness, Pest/Vermin Infestation	X			
<b>Electrical</b>	X			
<b>Restrooms/Fountains:</b> Restrooms, Sinks/ Fountains	X			
<b>Safety:</b> Fire Safety, Hazardous Materials	X			
<b>Structural:</b> Structural Damage, Roofs	X			
<b>External:</b> Playground/School Grounds, Windows/ Doors/Gates/Fences			X	New playground materials needed to cushion under swings and slide.

## Overall Facility Rate

Exemplary	Good	Fair	Poor
	X		

### State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

#### Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

#### SARC Reporting in the 2020-2021 School Year Only

Where the most viable option, LEAs were required to administer the statewide summative assessment in ELA and mathematics. Where a statewide summative assessment was not the most viable option for the LEA (or for one or more grade-level[s] within the LEA) due to the pandemic, LEAs were allowed to report results from a different assessment that met the criteria established by the State Board of Education (SBE) on March 16, 2021. The assessments were required to be:

- Aligned with CA CCSS for ELA and mathematics;
- Available to students in grades 3 through 8, and grade 11; and
- Uniformly administered across a grade, grade span, school, or district to all eligible students.

#### Options

Note that the CAAs could only be administered in-person following health and safety requirements. If it was not viable for the LEA to administer the CAAs in person with health and safety guidelines in place, the LEA was directed to not administer the tests. There were no other assessment options available for the CAAs. Schools administered the Smarter Balanced Summative Assessments for ELA and mathematics, other assessments that meet the SBE criteria, or a combination of both, and they could only choose one of the following:

- Smarter Balanced ELA and mathematics summative assessments;
- Other assessments meeting the SBE criteria; or
- Combination of Smarter Balanced ELA and mathematics summative assessments and other assessments.

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.



## Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

The 2019-2020 data cells with N/A values indicate that the 2019-2020 data are not available due to the COVID-19 pandemic and resulting summative test suspension. The Executive Order N-30-20 was issued which waived the assessment, accountability, and reporting requirements for the 2019-2020 school year.

The 2020-2021 data cells have N/A values because these data are not comparable to other year data due to the COVID-19 pandemic during the 2020-2021 school year. Where the CAASPP assessments in ELA and/or mathematics is not the most viable option, the LEAs were allowed to administer local assessments. Therefore, the 2020-2021 data between school years for the school, district, state are not an accurate comparison. As such, it is inappropriate to compare results of the 2020-2021 school year to other school years.

Subject	School 2019-20	School 2020-21	District 2019-20	District 2020-21	State 2019-20	State 2020-21
<b>English Language Arts/Literacy</b> (grades 3-8 and 11)	N/A	N/A	N/A	N/A	N/A	N/A
<b>Mathematics</b> (grades 3-8 and 11)	N/A	N/A	N/A	N/A	N/A	N/A

## 2020-21 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment. The CDE will populate this table for schools in cases where the school administered the CAASPP assessment. In cases where the school administered a local assessment instead of CAASPP, the CDE will populate this table with "NT" values, meaning this school did not test students using the CAASPP. See the local assessment(s) table for more information.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
<b>All Students</b>	17	11	65	35	0
<b>Female</b>	9	7	78	12	0
<b>Male</b>	8	4	50	50	0
<b>American Indian or Alaska Native</b>	17	11	65	35	0
<b>Asian</b>	NA	NA	NA	NA	NA
<b>Black or African American</b>	NA	NA	NA	NA	NA
<b>Filipino</b>	NA	NA	NA	NA	NA
<b>Hispanic or Latino</b>	NA	NA	NA	NA	NA
<b>Native Hawaiian or Pacific Islander</b>	NA	NA	NA	NA	NA
<b>Two or More Races</b>	NA	NA	NA	NA	NA
<b>White</b>	NA	NA	NA	NA	NA
<b>English Learners</b>	NA	NA	NA	NA	NA
<b>Foster Youth</b>	NA	NA	NA	NA	NA
<b>Homeless</b>	NA	NA	NA	NA	NA
<b>Military</b>	NA	NA	NA	NA	NA
<b>Socioeconomically Disadvantaged</b>	NA	NA	NA	NA	NA
<b>Students Receiving Migrant Education Services</b>	NA	NA	NA	NA	NA
<b>Students with Disabilities</b>	NA	NA	NA	NA	NA

## 2020-21 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment. The CDE will populate this table for schools in cases where the school administered the CAASPP assessment. In cases where the school administered a local assessment instead of CAASPP, the CDE will populate this table with "NT" values, meaning this school did not test students using the CAASPP. See the local assessment(s) table for more information.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	17	11	65	35	0
Female	9	7	78	12	0
Male	8	4	50	50	0
American Indian or Alaska Native	17	11	65	35	0
Asian	NA	NA	NA	NA	NA
Black or African American	NA	NA	NA	NA	NA
Filipino	NA	NA	NA	NA	NA
Hispanic or Latino	NA	NA	NA	NA	NA
Native Hawaiian or Pacific Islander	NA	NA	NA	NA	NA
Two or More Races	NA	NA	NA	NA	NA
White	NA	NA	NA	NA	NA
English Learners	NA	NA	NA	NA	NA
Foster Youth	NA	NA	NA	NA	NA
Homeless	NA	NA	NA	NA	NA
Military	NA	NA	NA	NA	NA
Socioeconomically Disadvantaged	NA	NA	NA	NA	NA
Students Receiving Migrant Education Services	NA	NA	NA	NA	NA
Students with Disabilities	NA	NA	NA	NA	NA

## 2020-21 Local Assessment Test Results in ELA by Student Group

This table displays Local Assessment test results in ELA by student group for students grades three through eight and grade eleven. LEAs/schools will populate this table for schools in cases where the school administered a local assessment. In cases where the school administered the CAASPP assessment, LEAs/schools will populate this table with "N/A" values in all cells, meaning this table is Not Applicable for this school.

CAASP Student Groups	CAASP Total Enrollment	CAASP Number Tested	CAASP Percent Tested	CAASP Percent Not Tested	CAASP Percent At or Above Grade Level
All Students	17	11	65	35	0
Female	9	7	78	22	0
Male	8	4	50	50	0
American Indian or Alaska Native	17	11	65	35	0
Asian	NA	NA	NA	NA	NA

<b>Black or African American</b>	NA	NA	NA	NA	NA
<b>Filipino</b>	NA	NA	NA	NA	NA
<b>Hispanic or Latino</b>	NA	NA	NA	NA	NA
<b>Native Hawaiian or Pacific Islander</b>	NA	NA	NA	NA	NA
<b>Two or More Races</b>	NA	NA	NA	NA	NA
<b>White</b>	NA	NA	NA	NA	NA
<b>English Learners</b>	NA	NA	NA	NA	NA
<b>Foster Youth</b>	NA	NA	NA	NA	NA
<b>Homeless</b>	NA	NA	NA	NA	NA
<b>Military</b>	NA	NA	NA	NA	NA
<b>Socioeconomically Disadvantaged</b>	NA	NA	NA	NA	NA
<b>Students Receiving Migrant Education Services</b>	NA	NA	NA	NA	NA
<b>Students with Disabilities</b>	NA	NA	NA	NA	NA

\*At or above the grade-level standard in the context of the local assessment administered.

## 2020-21 Local Assessment Test Results in Math by Student Group

This table displays Local Assessment test results in Math by student group for students grades three through eight and grade eleven. LEAs/schools will populate this table for schools in cases where the school administered a local assessment. In cases where the school administered the CAASPP assessment, LEAs/schools will populate this table with "N/A" values in all cells, meaning this table is Not Applicable for this school.

<b>CAASP Student Groups</b>	<b>CAASP Total Enrollment</b>	<b>CAASP Number Tested</b>	<b>CAASP Percent Tested</b>	<b>CAASP Percent Not Tested</b>	<b>CAASP Percent At or Above Grade Level</b>
<b>All Students</b>	17	11	65	35	0
<b>Female</b>	9	7	78	22	0
<b>Male</b>	8	4	50	50	0
<b>American Indian or Alaska Native</b>	17	11	65	35	0
<b>Asian</b>	NA	NA	NA	NA	NA
<b>Black or African American</b>	NA	NA	NA	NA	NA
<b>Filipino</b>	NA	NA	NA	NA	NA
<b>Hispanic or Latino</b>	NA	NA	NA	NA	NA
<b>Native Hawaiian or Pacific Islander</b>	NA	NA	NA	NA	NA
<b>Two or More Races</b>	NA	NA	NA	NA	NA
<b>White</b>	NA	NA	NA	NA	NA
<b>English Learners</b>	NA	NA	NA	NA	NA
<b>Foster Youth</b>	NA	NA	NA	NA	NA
<b>Homeless</b>	NA	NA	NA	NA	NA
<b>Military</b>	NA	NA	NA	NA	NA
<b>Socioeconomically Disadvantaged</b>	NA	NA	NA	NA	NA
<b>Students Receiving Migrant Education Services</b>	NA	NA	NA	NA	NA

## CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

The 2019-2020 data cells with N/A values indicate that the 2019-2020 data are not available due to the COVID-19 pandemic and resulting summative testing suspension. The Executive Order N-30-20 was issued which waived the assessment, accountability, and reporting requirements for the 2019-2020 school year.

For any 2020-2021 data cells with N/T values indicate that this school did not test students using the CAASPP Science.

Subject	School 2019-20	School 2020-21	District 2019-20	District 2020-21	State 2019-20	State 2020-21
<b>Science</b> (grades 5, 8 and high school)	N/A		N/A		N/A	

## 2020-21 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. For any data cells with N/T values indicate that this school did not test students using the CAASPP Science.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
<b>All Students</b>	NA	NA	NA	NA	NA
<b>Female</b>	NA	NA	NA	NA	NA
<b>Male</b>	NA	NA	NA	NA	NA
<b>American Indian or Alaska Native</b>	NA	NA	NA	NA	NA
<b>Asian</b>	NA	NA	NA	NA	NA
<b>Black or African American</b>	NA	NA	NA	NA	NA
<b>Filipino</b>	NA	NA	NA	NA	NA
<b>Hispanic or Latino</b>	NA	NA	NA	NA	NA
<b>Native Hawaiian or Pacific Islander</b>	NA	NA	NA	NA	NA
<b>Two or More Races</b>	NA	NA	NA	NA	NA
<b>White</b>	NA	NA	NA	NA	NA
<b>English Learners</b>	NA	NA	NA	NA	NA
<b>Foster Youth</b>	NA	NA	NA	NA	NA
<b>Homeless</b>	NA	NA	NA	NA	NA
<b>Military</b>	NA	NA	NA	NA	NA
<b>Socioeconomically Disadvantaged</b>	NA	NA	NA	NA	NA
<b>Students Receiving Migrant Education Services</b>	NA	NA	NA	NA	NA
<b>Students with Disabilities</b>	NA	NA	NA	NA	NA

## 2020-21 Career Technical Education Programs

### 2020-21 Career Technical Education (CTE) Participation

Measure	CTE Program Participation
Number of Pupils Participating in CTE	0
Percent of Pupils that Complete a CTE Program and Earn a High School Diploma	0
Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education	0

### Course Enrollment/Completion

This table displays the course enrollment/completion of University of California (UC) and/or California State University (CSU) admission requirements.

UC/CSU Course Measure	Percent
2020-2021 Pupils Enrolled in Courses Required for UC/CSU Admission	0
2019-2020 Graduates Who Completed All Courses Required for UC/CSU Admission	0

## B. Pupil Outcomes

### State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

### 2020-21 California Physical Fitness Test Results

Due to the COVID-19 crisis, the Physical Fitness Test was suspended during the 2020-2021 school year and therefore no data are reported and each cell in this table is populated with "N/A."

Grade Level	Percentage of Students Meeting Four of Six Fitness Standards	Percentage of Students Meeting Five of Six Fitness Standards	Percentage of Students Meeting Six of Six Fitness Standards
Grade 5	N/A	N/A	N/A
Grade 7	N/A	N/A	N/A
Grade 9	N/A	N/A	N/A

## C. Engagement

### State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

## 2021-22 Opportunities for Parental Involvement

Kashia School District is located within the Kashya Pomo Reservation in Stewarts Point. All families are located within walking distance of the school. Parents are welcome at all time to observe classroom instruction and participate in all school activities. School Board meetings are held in the school office and open to the public.

## C. Engagement

### State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school dropout rates;
- High school graduation rates; and
- Chronic Absenteeism

### Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School 2018-19	School 2019-20	School 2020-21	District 2018-19	District 2019-20	District 2020-21	State 2018-19	State 2019-20	State 2020-21
<b>Dropout Rate</b>	0	0	0	0	0	0	8.9	8.9	8.9
<b>Graduation Rate</b>	0	0	0	0	0	0	9	9	9

### 2020-21 Graduation Rate by Student Group (Four-Year Cohort Rate)

This table displays the 2020-21 graduation rate by student group. For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at [www.cde.ca.gov/ds/ad/acgrinfo.asp](http://www.cde.ca.gov/ds/ad/acgrinfo.asp).

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students	NA	NA	NA
Female	NA	NA	NA
Male	NA	NA	NA
American Indian or Alaska Native	NA	NA	NA
Asian	NA	NA	NA
Black or African American	NA	NA	NA
Filipino	NA	NA	NA
Hispanic or Latino	NA	NA	NA
Native Hawaiian or Pacific Islander	NA	NA	NA
Two or More Races	NA	NA	NA
White	NA	NA	NA
English Learners	NA	NA	NA
Foster Youth	NA	NA	NA
Homeless	NA	NA	NA
Socioeconomically Disadvantaged	NA	NA	NA

Students Receiving Migrant Education Services

NA

NA

NA

Students with Disabilities

NA

NA

NA

## 2020-21 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	17	17	17	28.53
Female	9	9	9	21.85
Male	8	8	8	32.78
American Indian or Alaska Native	17	17	17	28.53
Asian	NA	NA	NA	NA
Black or African American	NA	NA	NA	NA
Filipino	NA	NA	NA	NA
Hispanic or Latino	NA	NA	NA	NA
Native Hawaiian or Pacific Islander	NA	NA	NA	NA
Two or More Races	NA	NA	NA	NA
White	NA	NA	NA	NA
English Learners	NA	NA	NA	NA
Foster Youth	NA	NA	NA	NA
Homeless	NA	NA	NA	NA
Socioeconomically Disadvantaged	NA	NA	NA	NA
Students Receiving Migrant Education Services	NA	NA	NA	NA
Students with Disabilities	NA	NA	NA	NA

## C. Engagement

### State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety



## Suspensions and Expulsions

This table displays suspensions and expulsions data collected between July through June, each full school year respectively. Data collected during the 2020-21 school year may not be comparable to earlier years of this collection due to differences in learning mode instruction in response to the COVID-19 pandemic.

Subject	School 2018-19	School 2020-21	District 2018-19	District 2020-21	State 2018-19	State 2020-21
<b>Suspensions</b>	0	0	0	0	.54	.28
<b>Expulsions</b>	0	0	0	0	.01	.01

This table displays suspensions and expulsions data collected between July through February, partial school year due to the COVID-19 pandemic. The 2019-2020 suspensions and expulsions rate data are not comparable to other year data because the 2019-2020 school year is a partial school year due to the COVID-19 crisis. As such, it would be inappropriate to make any comparisons in rates of suspensions and expulsions in the 2019-2020 school year compared to other school years.

Subject	School 2019-20	District 2019-20	State 2019-20
<b>Suspensions</b>	0	0	0
<b>Expulsions</b>	0	0	0

## 2020-21 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
<b>All Students</b>	0	0
<b>Female</b>	0	0
<b>Male</b>	0	0
<b>American Indian or Alaska Native</b>	0	0
<b>Asian</b>	0	0
<b>Black or African American</b>	0	0
<b>Filipino</b>	0	0
<b>Hispanic or Latino</b>	0	0
<b>Native Hawaiian or Pacific Islander</b>	0	0
<b>Two or More Races</b>	0	0
<b>White</b>	0	0
<b>English Learners</b>	0	0
<b>Foster Youth</b>	0	0
<b>Homeless</b>	0	0
<b>Socioeconomically Disadvantaged</b>	0	0
<b>Students Receiving Migrant Education Services</b>	0	0
<b>Students with Disabilities</b>	0	0

## 2021-22 School Safety Plan

The school safety plan is reviewed each January and approved at the February meeting. All Kashia students are within walking distance of their homes in the event of an emergency.

### D. Other SARC Information

### Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

#### 2018-19 Elementary Average Class Size and Class Size Distribution

This table displays the 2018-19 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	5	1	0	0
1	3	1	0	0
2	2	1	0	0
3	3	1	0	0
4	0	1	0	0
5	0	1	0	0
6	1	1	0	0
Other	3	1	0	0

#### 2019-20 Elementary Average Class Size and Class Size Distribution

This table displays the 2019-20 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	3	1	0	0
1	2	1	0	0
2	2	1	0	0
3	4	1	0	0
4	3	1	0	0
5	0	1	0	0
6	0	1	0	0
Other	1	1	0	0

## 2020-21 Elementary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	1	1	0	0
1	4	1	0	0
2	1	1	0	0
3	1	1	0	0
4	5	1	0	0
5	2	1	0	0
6	1	1	0	0
Other	2	1	0	0

## 2018-19 Secondary Average Class Size and Class Size Distribution

This table displays the 2018-19 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	0	0	0	0
Mathematics	0	0	0	0
Science	0	0	0	0
Social Science	0	0	0	0

## 2019-20 Secondary Average Class Size and Class Size Distribution

This table displays the 2019-20 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	0	0	0	0
Mathematics	0	0	0	0
Science	0	0	0	0
Social Science	0	0	0	0

## 2020-21 Secondary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	0	0	0	0
Mathematics	0	0	0	0
Science	0	0	0	0
Social Science	0	0	0	0

## 2020-21 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	0

## 2020-21 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	0
Library Media Teacher (Librarian)	0
Library Media Services Staff (Paraprofessional)	0
Psychologist	0
Social Worker	0
Speech/Language/Hearing Specialist	0
Resource Specialist (non-teaching)	0

## 2019-20 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2019-20 expenditures per pupil and average teach salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
<b>School Site</b>	\$19,815	\$6,988	\$12,827	\$54,472
<b>District</b>	N/A	N/A	\$19,815	\$54,472
<b>Percent Difference - School Site and District</b>	N/A	N/A	-42.8	0.0
<b>State</b>			\$17,423	\$69,813
<b>Percent Difference - School Site and State</b>	N/A	N/A	-30.4	-24.7

## 2020-21 Types of Services Funded

NA
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## 2019-20 Teacher and Administrative Salaries

This table displays the 2019-20 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/csl/>.

Category	District Amount	State Average for Districts in Same Category
<b>Beginning Teacher Salary</b>	\$40,598	\$47,265
<b>Mid-Range Teacher Salary</b>	\$48,250	\$69,813
<b>Highest Teacher Salary</b>	\$56,651	\$91,237
<b>Average Principal Salary (Elementary)</b>	0	\$113,466
<b>Average Principal Salary (Middle)</b>	0	\$115,186
<b>Average Principal Salary (High)</b>	0	NA
<b>Superintendent Salary</b>	0	\$131,359
<b>Percent of Budget for Teacher Salaries</b>	0	6.55
<b>Percent of Budget for Administrative Salaries</b>	0	30.07

## 2020-21 Advanced Placement (AP) Courses

This table displays the percent of student in AP courses at this school.

### Percent of Students in AP Courses

0

This table displays the number of AP courses offered at this school where there are student course enrollments of at least one student.

Subject	Number of AP Courses Offered
Computer Science	0
English	0
Fine and Performing Arts	0
Foreign Language	0
Mathematics	0
Science	0
Social Science	0
Total AP Courses Offered	0

## Professional Development

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2019-20	2020-21	2021-22
Number of school days dedicated to Staff Development and Continuous Improvement	4	4	4