

ANNUAL BUDGET REPORT:  
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

☒ This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

☒ If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: Kashia School District  
Date: June 01, 2020

Place: Kashia School District  
Date: June 10, 2020  
Time: 04:00 PM

Adoption Date: 6/17/2020

Signed: [Signature]  
Clerk/Secretary of the Governing Board  
(Original signature required)

Contact person for additional information on the budget reports:

Name: Patti Pomplin

Telephone: 707-321-5849

Title: Business Manager

E-mail: ppomplin@kashiaesd.org

### Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	X	
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	Jun 17, 2020	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Description			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F		
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)
A. REVENUES											
1) LCFF Sources		8010-8099			203,172.00	0.00		187,071.00	0.00	187,071.00	-7.9%
2) Federal Revenue		8100-8299			90,964.00	23,128.00		75,000.00	21,200.00	96,200.00	-15.7%
3) Other State Revenue		8300-8599			1,365.00	5,429.00		1,000.00	1,300.00	2,300.00	-66.1%
4) Other Local Revenue		8600-8799			7,425.00	100,075.00		8,000.00	100,000.00	108,000.00	0.5%
5) TOTAL, REVENUES					302,926.00	128,632.00		271,071.00	122,500.00	393,571.00	-8.8%
B. EXPENDITURES											
1) Certificated Salaries		1000-1999			0.00	1,591.00		31,537.00	39,435.00	70,972.00	4360.8%
2) Classified Salaries		2000-2999			28,540.00	42,100.00		37,339.00	16,988.00	54,327.00	-23.1%
3) Employee Benefits		3000-3999			7,996.00	19,347.00		27,402.00	18,398.00	45,800.00	67.5%
4) Books and Supplies		4000-4999			17,971.00	7,158.00		16,450.00	2,294.00	18,744.00	-25.4%
5) Services and Other Operating Expenditures		5000-5999			153,899.00	58,436.00		156,180.00	45,385.00	201,565.00	-5.1%
6) Capital Outlay		6000-6999			24,466.00	0.00		0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299			0.00	0.00		0.00	0.00	0.00	0.0%
7400-7499					0.00	0.00		0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399			0.00	0.00		0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES					232,872.00	128,632.00		268,908.00	122,500.00	391,408.00	8.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)											
					70,054.00	0.00		2,163.00	0.00	2,163.00	-96.9%
D. OTHER FINANCING SOURCES/USES											
1) Interfund Transfers											
a) Transfers In		8900-8929			0.00	0.00		0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629			0.00	0.00		0.00	0.00	0.00	0.0%
2) Other Sources/Uses											
a) Sources		8930-8979			0.00	0.00		0.00	0.00	0.00	0.0%
b) Uses		7630-7699			0.00	0.00		0.00	0.00	0.00	0.0%
3) Contributions		8980-8999			0.00	0.00		0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES					0.00	0.00		0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			70,054.00	0.00	70,054.00	2,163.00	0.00	2,163.00	-96.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	248,781.00	0.00	248,781.00	318,835.00	0.00	318,835.00	28.2%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			248,781.00	0.00	248,781.00	318,835.00	0.00	318,835.00	28.2%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			248,781.00	0.00	248,781.00	318,835.00	0.00	318,835.00	28.2%
e) Adjusted Beginning Balance (F1c + F1d)			318,835.00	0.00	318,835.00	320,998.00	0.00	320,998.00	0.7%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments									
e) Unassigned/Unappropriated		9789	69,000.00	0.00	69,000.00	70,000.00	0.00	70,000.00	1.4%
Reserve for Economic Uncertainties		9790	249,835.00	0.00	249,835.00	250,998.00	0.00	250,998.00	0.5%
Unassigned/Unappropriated Amount									

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	922.00	922.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			922.00	922.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			922.00	922.00	0.0%
2) Ending Balance, June 30 (E + F1e)			922.00	922.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	922.00	922.00	0.0%



Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	10.19	10.19	10.19	9.00	9.00	9.00
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	10.19	10.19	10.19	9.00	9.00	9.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. <b>Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	10.19	10.19	10.19	9.00	9.00	9.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

( ☐ ) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	
Less: Amount of total liabilities reserved in budget:	\$	
Estimated accrued but unfunded liabilities:	\$	0.00

( ☒ ) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:  
RESIG

( ☐ ) This school district is not self-insured for workers' compensation claims.

Signed

  
Clerk/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: Jun 17, 2020

For additional information on this certification, please contact:

Name: Patti Pomplin

Title: CBO

Telephone: 707-321-5849

E-mail: ppomplin@kashiaesd.org

July 1 Budget  
2020-21 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
39 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00			0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	0.00	0.00		

LCFF Calculator Universal Assumptions						
Kashia Elementary (70888) - Original 2021				6/17/2020		
Summary of Funding						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Target Components:						
COLA & Augmentation	3.26%	0.00%	2.48%	3.26%	1.80%	0.00%
Base Grant Proration Factor	-	-7.92%	-12.18%	-14.95%	-16.45%	-16.45%
Add-on, ERT & MSA Proration Factor	-	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
Base Grant	166,381	153,209	152,943	152,943	152,943	152,943
Grade Span Adjustment	-	-	(6)	(6)	(6)	(6)
Supplemental Grant	16,945	15,604	13,821	13,821	13,821	13,821
Concentration Grant	19,064	17,554	15,549	15,549	15,549	15,549
Add-ons	782	704	704	704	704	704
Total Target	203,172	187,071	183,011	183,011	183,011	183,011
Transition Components:						
Target	\$ 203,172	\$ 187,071	\$ 183,011	\$ 183,011	\$ 183,011	\$ 183,011
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
Floor	197,672	197,672	191,634	191,634	191,634	191,634
Remaining Need after Gap (informational only)	-	-	-	-	-	-
Gap %	100%	100%	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement	\$ 203,172	\$ 187,071	\$ 183,011	\$ 183,011	\$ 183,011	\$ 183,011
Components of LCFF By Object Code						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
8011 - State Aid	\$ 87,101	\$ 71,000	\$ 67,275	\$ 67,275	\$ 67,275	\$ 65,511
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	10,354	8,371	6,036	4,036	2,036	1,800
Local Revenue Sources:						
8021 to 8089 - Property Taxes	105,717	107,700	109,700	111,700	113,700	115,700
8096 - In-Lieu of Property Taxes	-	-	-	-	-	-
Property Taxes net of in-lieu	105,717	107,700	109,700	111,700	113,700	115,700
TOTAL FUNDING	\$ 203,172	\$ 187,071	\$ 183,011	\$ 183,011	\$ 183,011	\$ 183,011
Basic Aid Status						
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 203,172	\$ 187,071	\$ 183,011	\$ 183,011	\$ 183,011	\$ 183,011
EPA Details						
% of Adjusted Revenue Limit - Annual	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%
% of Adjusted Revenue Limit - P-2	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%
EPA (for LCFF Calculation purposes)	\$ 10,354	\$ 8,371	\$ 6,036	\$ 4,036	\$ 2,036	\$ 1,800
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	10,354	8,371	6,036	4,036	2,036	1,800
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	(6,024)	-	-	-	-	-
Accrual (from Assumptions)	-	-	-	-	-	-

LCFF Calculator Universal Assumptions						
Kashia Elementary (70888) - Original 2021				6/17/2020		
Summary of Student Population						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Unduplicated Pupil Population						
Enrollment	12	12	12	12	12	12
COE Enrollment	-	-	-	-	-	-
Total Enrollment	12	12	12	12	12	12
Unduplicated Pupil Count	12	12	12	12	12	12
COE Unduplicated Pupil Count	-	-	-	-	-	-
Total Unduplicated Pupil Count	12	12	12	12	12	12
Rolling %, Supplemental Grant	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
Rolling %, Concentration Grant	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
FUNDED ADA						
Adjusted Base Grant ADA	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Adjusted Base Grant ADA	-	-	-	-	-	-
Necessary Small School ADA	Current year	Prior year	Current year	Current year	Current year	Current year
Grades TK-3	7.12	7.12	6.50	6.50	6.50	6.50
Grades 4-6	2.28	2.28	1.50	1.50	1.50	1.50
Grades 7-8	0.79	0.79	1.00	1.00	1.00	1.00
Grades 9-12	-	-	-	-	-	-
Total Necessary Small School ADA	10.19	10.19	9.00	9.00	9.00	9.00
Total Funded ADA	10.19	10.19	9.00	9.00	9.00	9.00
ACTUAL ADA (Current Year Only)						
Grades TK-3	7.12	6.50	6.50	6.50	6.50	6.50
Grades 4-6	2.28	1.50	1.50	1.50	1.50	1.50
Grades 7-8	0.79	1.00	1.00	1.00	1.00	1.00
Grades 9-12	-	-	-	-	-	-
Total Actual ADA	10.19	9.00	9.00	9.00	9.00	9.00
Funded Difference (Funded ADA less Actual ADA)	-	1.19	-	-	-	-
LCAP Percentage to Increase or Improve Services						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Current year estimated supplemental and concen \$	36,009 \$	33,158 \$	29,370 \$	29,370 \$	29,370 \$	29,370
Current year Percentage to Increase or Improve S	21.64%	21.64%	19.20%	19.20%	19.20%	19.20%

District: Kashia School District  
CDS #: 49-70888

**Adopted Budget  
2020-21 Budget Attachment  
Balances In Excess of Minimum Reserve Requirements**

Horicon School

**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

**Combined Assigned and Unassigned/unappropriated Fund Balances**

Form	Fund	2020-21 Budget
01	General Fund	\$309,514.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00
Total Assigned and Unassigned Ending Fund Balances		\$309,514.00
District Standard Reserve Level		5%
Less District Minimum Reserve for Economic Uncertainties		\$70,000.00
Remaining Balance to Substantiate Need		\$239,514.00

**Objects 9780/9789/9790**

*(Exclude all non-spendable, restricted & committed funds)*

Form 01

Form 17

Form 01CS Line 10B-4

Form 01CS Line 10B-7

**Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties**

Form	Fund	2020-21 Budget	Description of Need
01	General Fund	\$239,514.00	Unassigned Reserves
01	General Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
Insert Lines above as needed			
Total of Substantiated Needs		\$239,514.00	

Remaining Unsubstantiated Balance

**\$0.00**

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

# BALANCING SPREADSHEET - General Fund

(complete and submit to SCOE with report)

## General Fund Report

Purpose: verify that the Escape budget and the Multi-year Projection agree to the LCFF Calculator results

Kashia  
select District name from drop-down

				prior year	Budget Year	MYP Year 1	MYP Year 2	
LCFF Calculator (COMPLETE THIS FIRST)				2019-20	2020-21	2021-22	2022-23	2023-24
from calculator	State Aid			87,101	71,000	67,275	67,275	67,275
	EPA			10,354	8,371	6,036	4,036	2,036
	Property Taxes			105,717	107,700	109,700	111,700	113,700
	In-Lieu of Property Tax			0	0	0	0	0
	subtotal			203,172	187,071	183,011	183,011	183,011
additional items (not in calculator)	property tax transfer-spec ed 8097			0	0	0	0	0
	basic aid supplemental			0	0	0	0	0
	basic aid choice			0	0	0	0	0
	prior year , object 8019			0	0	0	0	0
	Fund 01, object 8091, LCFF Transfer			0	0	0	0	0
	other _____			0	0	0	0	0
	prior year amount charter overpaid			0	0	-	-	-
General Fund total				\$203,172 ◆	\$187,071 ●	\$183,011 □	\$183,011 ▼	\$183,011 △
Escape								
	resource	object						
general fund	0000	8011	State Aid + choice + supplemental	87,101	71,000			
general fund	1400	8012	EPA	10,354	8,371			
general fund	0000/1400	8019	Prior year	0	0			
general fund	0000	802x-804x	Property Taxes	105,717	107,700			
general fund	0000	8091	LCFF transfer	0	0			
general fund	0000	8096	In-Lieu of Property Tax	0	0			
subtotal				203,172	187,071			
general fund	6500	8097	property tax transfer-special educ	0	0			
General Fund total				\$203,172 ◆	\$187,071 ●			
Multi-year Projection								
MYP- general fund	LCFF Sources (8010-8099)			203,172	187,071	183,011	183,011	183,011
General Fund total				\$203,172 ◆	\$187,071 ●	\$183,011 □	\$183,011 ▼	\$183,011 △
				balanced	balanced	balanced	balanced	balanced

### Criteria & Standard #4A Calculating the District's Projected Change in LCFF Revenue

LCFF Revenue (Fund 01, objects 8011, 8012, 8020-8089) Interim Projected Year Totals column

Can be calculated from data provided above.

Total LCFF less object 8096, object 8097 and Fund 01-object 8091

data is extracted	183,011	183,011
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# COVID-19 Operations Written Report

Local Educational Agency (LEA)	Contact Name and Title	Email and Phone	Date of Adoption
Kashia School District	Frances Johnson, Superintendent/Principal	<a href="mailto:fjohnson@scoe.org">fjohnson@scoe.org</a> 707-785-9682	June 17, 2020

**Descriptions provided should include sufficient detail yet be succinctly succinct to promote a broader understanding of the changes your LEA has put in place. LEAs are strongly encouraged to provide descriptions that do not exceed 300 words.**

Provide an overview explaining the changes to program offerings that the LEA has made in response to school closures to address the COVID-19 emergency and the major impacts of the closures on students and families.

Weekly Chromebook programs being used at the Community Center include: Math through ConAcademy and ELA through Houghton Mifflin. Weekly homework is supported by various additional science and art worksheets and workbooks.

Provide a description of how the LEA is meeting the needs of its English learners, foster youth and low-income students.

All students at Kashia are considered low-income students so the above applies to all students.

Provide a description of the steps that have been taken by the LEA to continue delivering high-quality distance learning opportunities.

Kashia will continue to seek reliable internet services and allow students to use electronic devices during summer hours.

Provide a description of the steps that have been taken by the LEA to provide school meals while maintaining social distancing practices.

Weekly meals are handed out on Tuesdays and will continue through the end of June

Provide a description of the steps that have been taken by the LEA to arrange for supervision of students during ordinary school hours.

During school hours, students are supervised at the community center by parent PTO president/employee of the tribe.

	Object	Beginning Balances (Ref Only)	July	August	September	October	November	December	January	February
<b>ESTIMATES THROUGH THE MONTH OF</b>										
<b>A. BEGINNING CASH</b>	JUNE		373,511.00	354,511.00	323,891.00	310,271.00	285,651.00	276,531.00	321,411.00	362,291.00
<b>B. RECEIPTS</b> LCFF/Revenue Limit Sources Principal Apportionment Property Taxes Miscellaneous Funds Federal Revenue Other State Revenue Other Local Revenue Interfund Transfers In Interfund Transfers In All Other Financing Sources	8010-8019		4,000.00	4,000.00	11,000.00					
	8020-8079						15,000.00	11,000.00	4,000.00	4,000.00
	8080-8099							58,000.00		
	8100-8299								60,000.00	
	8300-8599									
	8600-8799				10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
	8910-8929									
	8930-8979									
<b>C. DISBURSEMENTS</b>			4,000.00	4,000.00	21,000.00	10,000.00	25,000.00	79,000.00	74,000.00	14,000.00
Certificated Salaries	1000-1999			6,448.00	6,448.00	6,448.00	6,448.00	6,448.00	6,448.00	6,448.00
Classified Salaries	2000-2999		3,000.00	4,600.00	4,600.00	4,600.00	4,600.00	4,600.00	4,600.00	4,600.00
Employee Benefits	3000-3999		1,000.00	4,072.00	4,072.00	4,072.00	4,072.00	4,072.00	4,072.00	4,072.00
Books and Supplies	4000-4999		2,000.00	2,500.00	2,500.00	2,500.00	2,000.00	2,000.00	1,000.00	1,000.00
Services	5000-5999		17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
<b>TOTAL DISBURSEMENTS</b>			23,000.00	34,620.00	34,620.00	34,620.00	34,120.00	34,120.00	33,120.00	33,120.00
<b>D. BALANCE SHEET ITEMS</b>										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Liabilities and Deferred Inflows</b>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Nonoperating</b>										
Suspense Clearing	9910		0.00							
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(19,000.00)	(30,620.00)	(13,620.00)	(24,620.00)	(9,120.00)	44,880.00	40,880.00	(19,120.00)
<b>F. ENDING CASH (A + E)</b>			354,511.00	323,891.00	310,271.00	285,651.00	276,531.00	321,411.00	362,291.00	343,171.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		343,171.00	347,251.00	370,431.00	351,811.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019					7,371.00		79,371.00	79,371.00
Property Taxes	8020-8079	11,000.00	4,000.00	4,000.00		9,700.00		107,700.00	107,700.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	16,200.00				20,000.00		96,200.00	96,200.00
Other State Revenue	8300-8599		2,300.00					2,300.00	2,300.00
Other Local Revenue	8600-8799	10,000.00	10,000.00	10,000.00	10,000.00	8,000.00		108,000.00	108,000.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		37,200.00	56,300.00	14,000.00	10,000.00	45,071.00	0.00	393,571.00	393,571.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,448.00	6,448.00	6,448.00	6,492.00			70,972.00	70,972.00
Classified Salaries	2000-2999	4,600.00	4,600.00	4,600.00	5,327.00			54,327.00	54,327.00
Employee Benefits	3000-3999	4,072.00	4,072.00	4,072.00	4,080.00			45,800.00	45,800.00
Books and Supplies	4000-4999	1,000.00	1,000.00	500.00	744.00			18,744.00	18,744.00
Services	5000-5999	17,000.00	17,000.00	17,000.00	14,565.00			201,565.00	201,565.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		33,120.00	33,120.00	32,620.00	31,208.00	0.00	0.00	391,408.00	391,408.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	0.00
Accounts Receivable	9200-9299							0.00	0.00
Due From Other Funds	9310							0.00	0.00
Stores	9320							0.00	0.00
Prepaid Expenditures	9330							0.00	0.00
Other Current Assets	9340							0.00	0.00
Deferred Outflows of Resources	9490				0.00			0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	0.00
Due To Other Funds	9610							0.00	0.00
Current Loans	9640							0.00	0.00
Unearned Revenues	9650							0.00	0.00
Deferred Inflows of Resources	9690							0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910							0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		4,080.00	23,180.00	(18,620.00)	(21,208.00)	45,071.00	0.00	2,163.00	2,163.00
F. ENDING CASH (A + E)		347,251.00	370,431.00	351,811.00	330,603.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								375,674.00	

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	187,071.00	-2.17%	183,011.00	0.00%	183,011.00
2. Federal Revenues	8100-8299	96,200.00	0.00%	96,200.00	0.00%	96,200.00
3. Other State Revenues	8300-8599	2,300.00	173.91%	6,300.00	0.00%	6,300.00
4. Other Local Revenues	8600-8799	108,000.00	0.00%	108,000.00	0.00%	108,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		393,571.00	-0.02%	393,511.00	0.00%	393,511.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				70,972.00		72,334.00
b. Step & Column Adjustment				1,362.00		1,480.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	70,972.00	1.92%	72,334.00	2.05%	73,814.00
2. Classified Salaries						
a. Base Salaries				54,327.00		56,086.00
b. Step & Column Adjustment				1,759.00		1,697.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	54,327.00	3.24%	56,086.00	3.03%	57,783.00
3. Employee Benefits	3000-3999	45,800.00	25.44%	57,452.00	8.95%	62,595.00
4. Books and Supplies	4000-4999	18,744.00	13.10%	21,200.00	2.36%	21,700.00
5. Services and Other Operating Expenditures	5000-5999	201,565.00	2.13%	205,850.00	1.41%	208,750.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		391,408.00	5.50%	412,922.00	2.84%	424,642.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		2,163.00		(19,411.00)		(31,131.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		318,835.00		320,998.00		301,587.00
2. Ending Fund Balance (Sum lines C and D1)		320,998.00		301,587.00		270,456.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	70,000.00		0.00		0.00
2. Unassigned/Unappropriated	9790	250,998.00		301,587.00		270,456.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		320,998.00		301,587.00		270,456.00

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	70,000.00		0.00		0.00
c. Unassigned/Unappropriated	9790	250,998.00		301,587.00		270,456.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		320,998.00		301,587.00		270,456.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		82.01%		73.04%		63.69%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		9.00		9.00		9.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		391,408.00		412,922.00		424,642.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		391,408.00		412,922.00		424,642.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		19,570.40		20,646.10		21,232.10
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		71,000.00		71,000.00		71,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		71,000.00		71,000.00		71,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	187,071.00	-2.17%	183,011.00	0.00%	183,011.00
2. Federal Revenues	8100-8299	75,000.00	0.00%	75,000.00	0.00%	75,000.00
3. Other State Revenues	8300-8599	1,000.00	400.00%	5,000.00	0.00%	5,000.00
4. Other Local Revenues	8600-8799	8,000.00	0.00%	8,000.00	0.00%	8,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		271,071.00	-0.02%	271,011.00	0.00%	271,011.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				31,537.00		32,899.00
b. Step & Column Adjustment				1,362.00		1,480.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,537.00	4.32%	32,899.00	4.50%	34,379.00
2. Classified Salaries						
a. Base Salaries				37,339.00		39,098.00
b. Step & Column Adjustment				1,759.00		1,697.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	37,339.00	4.71%	39,098.00	4.34%	40,795.00
3. Employee Benefits	3000-3999	27,402.00	42.52%	39,054.00	13.17%	44,197.00
4. Books and Supplies	4000-4999	16,450.00	14.93%	18,906.00	2.64%	19,406.00
5. Services and Other Operating Expenditures	5000-5999	156,180.00	2.74%	160,465.00	1.81%	163,365.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		268,908.00	8.00%	290,422.00	4.04%	302,142.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		2,163.00		(19,411.00)		(31,131.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		318,835.00		320,998.00		301,587.00
2. Ending Fund Balance (Sum lines C and D1)		320,998.00		301,587.00		270,456.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	70,000.00				
2. Unassigned/Unappropriated	9790	250,998.00		301,587.00		270,456.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		320,998.00		301,587.00		270,456.00

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	70,000.00		0.00		0.00
c. Unassigned/Unappropriated	9790	250,998.00		301,587.00		270,456.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		320,998.00		301,587.00		270,456.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	21,200.00	0.00%	21,200.00	0.00%	21,200.00
3. Other State Revenues	8300-8599	1,300.00	0.00%	1,300.00	0.00%	1,300.00
4. Other Local Revenues	8600-8799	100,000.00	0.00%	100,000.00	0.00%	100,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		122,500.00	0.00%	122,500.00	0.00%	122,500.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				39,435.00		39,435.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	39,435.00	0.00%	39,435.00	0.00%	39,435.00
2. Classified Salaries						
a. Base Salaries				16,988.00		16,988.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,988.00	0.00%	16,988.00	0.00%	16,988.00
3. Employee Benefits	3000-3999	18,398.00	0.00%	18,398.00	0.00%	18,398.00
4. Books and Supplies	4000-4999	2,294.00	0.00%	2,294.00	0.00%	2,294.00
5. Services and Other Operating Expenditures	5000-5999	45,385.00	0.00%	45,385.00	0.00%	45,385.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		122,500.00	0.00%	122,500.00	0.00%	122,500.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		0.00		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		0.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		0.00		0.00		0.00



Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

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July 1 Budget  
2020-21 Budget  
Technical Review Checks

Kashia Elementary

Sonoma County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's ADA Standard Percentage Level:

### 1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	9	9		
Charter School				
<b>Total ADA</b>	<b>9</b>	<b>9</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2018-19)				
District Regular	10	10		
Charter School				
<b>Total ADA</b>	<b>10</b>	<b>10</b>	<b>0.0%</b>	<b>Met</b>
First Prior Year (2019-20)				
District Regular	11	10		
Charter School		0		
<b>Total ADA</b>	<b>11</b>	<b>10</b>	<b>9.1%</b>	<b>Not Met</b>
Budget Year (2020-21)				
District Regular	9			
Charter School	0			
<b>Total ADA</b>	<b>9</b>			

### 1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Funded ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**  
(required if NOT met)

With such a small student body, one family moving in or out, changes the percentages drastically.

- 1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:**  
(required if NOT met)

## 2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

### 2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	12	12		
Charter School				
<b>Total Enrollment</b>	<b>12</b>	<b>12</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2018-19)				
District Regular	12	15		
Charter School				
<b>Total Enrollment</b>	<b>12</b>	<b>15</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2019-20)				
District Regular	12	12		
Charter School				
<b>Total Enrollment</b>	<b>12</b>	<b>12</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2020-21)				
District Regular	12			
Charter School				
<b>Total Enrollment</b>	<b>12</b>			

### 2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:  
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

**STANDARD:** Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

**3A. Calculating the District's ADA to Enrollment Standard**

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	9	12	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>9</b>	<b>12</b>	<b>75.0%</b>
Second Prior Year (2018-19)			
District Regular	10	15	
Charter School			
<b>Total ADA/Enrollment</b>	<b>10</b>	<b>15</b>	<b>66.7%</b>
First Prior Year (2019-20)			
District Regular	10	12	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>10</b>	<b>12</b>	<b>83.3%</b>
Historical Average Ratio:			75.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			<b>75.5%</b>

**3B. Calculating the District's Projected Ratio of ADA to Enrollment**

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	9	12		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>9</b>	<b>12</b>	<b>75.0%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	9	12		
Charter School				
<b>Total ADA/Enrollment</b>	<b>9</b>	<b>12</b>	<b>75.0%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	9	12		
Charter School				
<b>Total ADA/Enrollment</b>	<b>9</b>	<b>12</b>	<b>75.0%</b>	<b>Met</b>

**3C. Comparison of District ADA to Enrollment Ratio to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

**STANDARD:** Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup> Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Necessary Small School

**4A1. Calculating the District's LCFF Revenue Standard**

**DATA ENTRY:** Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

**Note:** Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

**Projected LCFF Revenue**

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	10.19	9.00	9.00	9.00
b. Prior Year ADA (Funded)		10.19	9.00	9.00
c. Difference (Step 1a minus Step 1b)		(1.19)	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-11.68%	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage		-7.92%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		-11.68%	0.00%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

#### 4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

##### Basic Aid District Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	105,717.00	107,700.00	109,700.00	111,700.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

#### 4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

##### Necessary Small School District Projected LCFF Revenue

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%

#### 4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	197,132.00	187,071.00	183,011.00	183,011.00
District's Projected Change in LCFF Revenue:		-5.10%	-2.17%	0.00%
Necessary Small School Standard:		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Not Met	Not Met	Met

#### 4C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

**Explanation:**  
(required if NOT met)

Budgeted 7.92% deficit per latest LCFF calculator.

## 5. CRITERION: Salaries and Benefits

**STANDARD:** Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

### 5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	79,279.33	237,363.62	33.4%
Second Prior Year (2018-19)	80,020.22	251,124.42	31.9%
First Prior Year (2019-20)	36,536.00	232,872.00	15.7%
	Historical Average Ratio:		27.0%

  

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	22.0% to 32.0%	22.0% to 32.0%	22.0% to 32.0%

### 5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	96,278.00	268,908.00	35.8%	Not Met
1st Subsequent Year (2021-22)	111,051.00	290,422.00	38.2%	Not Met
2nd Subsequent Year (2022-23)	119,371.00	302,142.00	39.5%	Not Met

### 5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

**Explanation:**  
(required if NOT met)

Superintendent/Principal is through and MOU with the County Office of Education.



**6. CRITERION: Other Revenues and Expenditures**

**STANDARD:** Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

**6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges**

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-11.68%	0.00%	0.00%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-21.68% to -1.68%</b>	<b>-10.00% to 10.00%</b>	<b>-10.00% to 10.00%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-16.68% to -6.68%	-5.00% to 5.00%	-5.00% to 5.00%

**6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)**

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2019-20)	114,092.00		
Budget Year (2020-21)	96,200.00	-15.68%	No
1st Subsequent Year (2021-22)	96,200.00	0.00%	No
2nd Subsequent Year (2022-23)	96,200.00	0.00%	No

**Explanation:**  
(required if Yes)

**Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)**

First Prior Year (2019-20)	6,794.00		
Budget Year (2020-21)	2,300.00	-66.15%	Yes
1st Subsequent Year (2021-22)	6,300.00	173.91%	Yes
2nd Subsequent Year (2022-23)	6,300.00	0.00%	No

**Explanation:**  
(required if Yes)

Decreased lottery income for one year.

**Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)**

First Prior Year (2019-20)	107,500.00		
Budget Year (2020-21)	108,000.00	0.47%	Yes
1st Subsequent Year (2021-22)	108,000.00	0.00%	No
2nd Subsequent Year (2022-23)	108,000.00	0.00%	No

**Explanation:**  
(required if Yes)

Interest income.

**Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)**

First Prior Year (2019-20)	25,129.00		
Budget Year (2020-21)	18,744.00	-25.41%	Yes
1st Subsequent Year (2021-22)	21,200.00	13.10%	Yes
2nd Subsequent Year (2022-23)	21,700.00	2.36%	No

**Explanation:**  
(required if Yes)

Reduced supplies one year to compensate for State deficit.

**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)**

First Prior Year (2019-20)	212,335.00		
Budget Year (2020-21)	201,565.00	-5.07%	Yes
1st Subsequent Year (2021-22)	205,850.00	2.13%	No
2nd Subsequent Year (2022-23)	208,750.00	1.41%	No

**Explanation:**  
(required if Yes)

No travel reimbursement expected for RSP student.

**6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2019-20)	228,386.00		
Budget Year (2020-21)	206,500.00	-9.58%	Met
1st Subsequent Year (2021-22)	210,500.00	1.94%	Met
2nd Subsequent Year (2022-23)	210,500.00	0.00%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2019-20)	237,464.00		
Budget Year (2020-21)	220,309.00	-7.22%	Met
1st Subsequent Year (2021-22)	227,050.00	3.06%	Met
2nd Subsequent Year (2022-23)	230,450.00	1.50%	Met

**6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

1a. STANDARD MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**  
Federal Revenue  
(linked from 6B  
if NOT met)

**Explanation:**  
Other State Revenue  
(linked from 6B  
if NOT met)

**Explanation:**  
Other Local Revenue  
(linked from 6B  
if NOT met)

1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**  
Books and Supplies  
(linked from 6B  
if NOT met)

**Explanation:**  
Services and Other Exps  
(linked from 6B  
if NOT met)

## 7. CRITERION: Facilities Maintenance

**STANDARD:** Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

### Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

**DATA ENTRY:** Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

No

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)  
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)  
c. Net Budgeted Expenditures and Other Financing Uses

391,408.00			
0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
391,408.00	11,742.24	0.00	Not Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
x	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
	Other (explanation must be provided)

**Explanation:**  
(required if NOT met and Other is marked)

**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

**8A. Calculating the District's Deficit Spending Standard Percentage Levels**

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
<b>1. District's Available Reserve Amounts (resources 0000-1999)</b>			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	67,000.00	67,000.00	69,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	60,007.58	181,780.15	249,835.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	127,007.58	248,780.15	318,835.00
<b>2. Expenditures and Other Financing Uses</b>			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	297,224.80	355,950.36	361,504.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	297,224.80	355,950.36	361,504.00
<b>3. District's Available Reserve Percentage (Line 1e divided by Line 2c)</b>	42.7%	69.9%	88.2%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>14.2%</b>	<b>23.3%</b>	<b>29.4%</b>

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	15,973.42	237,363.62	N/A	Met
Second Prior Year (2018-19)	121,772.57	251,124.42	N/A	Met
First Prior Year (2019-20)	70,054.00	232,872.00	N/A	Met
Budget Year (2020-21) (Information only)	2,163.00	268,908.00		

**8C. Comparison of District Deficit Spending to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

**Explanation:**  
(required if NOT met)

## 9. CRITERION: Fund Balance

**STANDARD:** Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level <sup>1</sup>	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

<sup>1</sup> Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

### 9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

**DATA ENTRY:** Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2017-18)	117,977.00	111,034.16	5.9%	Not Met
Second Prior Year (2018-19)	107,607.00	127,007.58	N/A	Met
First Prior Year (2019-20)	219,615.00	248,781.00	N/A	Met
Budget Year (2020-21) (Information only)	318,835.00			

<sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

### 9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

**DATA ENTRY:** Enter an explanation if the standard is not met.

- 1a. **STANDARD MET** - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:**  
(required if NOT met)

RSP revenue returned to SELPA changed estimates.

**10. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

**DATA ENTRY:** Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA	
5% or \$71,000 (greater of)	0	to 300
4% or \$71,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

<sup>1</sup> Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

<sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.)	9	9	9
District's Reserve Standard Percentage Level:	5%	5%	5%

**10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)**

**DATA ENTRY:** For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:

- a. Enter the name(s) of the SELPA(s):

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

**10B. Calculating the District's Reserve Standard**

**DATA ENTRY:** If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	391,408.00	412,922.00	424,642.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	391,408.00	412,922.00	424,642.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	19,570.40	20,646.10	21,232.10
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	71,000.00	71,000.00	71,000.00

### 10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.  
All other data are extracted or calculated.

#### Reserve Amounts

(Unrestricted resources 0000-1999 except Line 4):

1. General Fund - Stabilization Arrangements  
(Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties  
(Fund 01, Object 9789) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount  
(Fund 01, Object 9790) (Form MYP, Line E1c)
4. General Fund - Negative Ending Balances in Restricted Resources  
(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)  
(Form MYP, Line E1d)
5. Special Reserve Fund - Stabilization Arrangements  
(Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties  
(Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount  
(Fund 17, Object 9790) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount  
(Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only)  
(Line 8 divided by Section 10B, Line 3)

#### District's Reserve Standard (Section 10B, Line 7):

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0.00	0.00	0.00
70,000.00	71,000.00	71,000.00
250,998.00	230,587.00	199,456.00
0.00	0.00	0.00
0.00		
0.00		
0.00		
320,998.00	301,587.00	270,456.00
82.01%	73.04%	63.69%
<b>71,000.00</b>	<b>71,000.00</b>	<b>71,000.00</b>
Status: Met	Met	Met

### 10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

**S1. Contingent Liabilities**

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

**S2. Use of One-time Revenues for Ongoing Expenditures**

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

**S3. Use of Ongoing Revenues for One-time Expenditures**

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:



**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0%  
or -\$20,000 to +\$20,000

**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

DATA ENTRY: If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the 1st and 2nd Subsequent Years. Click the appropriate button for Item 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget?

No

\* Include transfers used to cover operating deficits in either the general fund or any other fund.

**S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects**

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

1d. NO - There are no capital projects that may impact the general fund operational budget.

**Project Information:**  
(required if YES)

## S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

### S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

- Does your district have long-term (multiyear) commitments?  
(If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
CalSTRS		General		96,283
CalPERS		General		41,507
TOTAL:				137,790

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Budget Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
CalSTRS	2,541	1,532	1,509	5,414
CalPERS	(27,899)	-6994-	(1,327)	(245)
Total Annual Payments:	(25,358)	1,532	182	5,169
Has total annual payment increased over prior year (2019-20)?		Yes	Yes	Yes

---

**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

---

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

**Explanation:**  
(required if Yes  
to increase in total  
annual payments)

General fund.

---

**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

---

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2.

No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

**Explanation:**  
(required if Yes)

## S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

### S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

No

2. For the district's OPEB:

a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund

Governmental Fund

4. OPEB Liabilities

a. Total OPEB liability

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 4a minus Line 4b)

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

0.00

5. OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

d. Number of retirees receiving OPEB benefits

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

0.00

**S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1.

Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2.

Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4.

Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

b. Amount contributed (funded) for self-insurance programs

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

## S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

**If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:**

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

### S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	0.0	1.4	1.4	1.4

#### Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

No union - board approved updated salary schedule.

#### Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

NA

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

#### Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

--

7. Amount included for any tentative salary schedule increases

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?  
If Yes, amount of new costs included in the budget and MYPs  
If Yes, explain the nature of the new costs:


--

**Certificated (Non-management) Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**Certificated (Non-management) Attrition (layoffs and retirements)**

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**Certificated (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):




**S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	0.8	0.9	0.9	0.9

**Classified (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, and the corresponding public disclosure documents  
have been filed with the COE, complete questions 2 and 3.If Yes, and the corresponding public disclosure documents  
have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

No union, board approved updated salary schedule to get minimum salary up to \$15 per hour.

**Negotiations Settled**

- 2a. Per Government Code Section 3547.5(a), date of public disclosure
- 
- board meeting:

NA

- 2b. Per Government Code Section 3547.5(b), was the agreement certified
- 
- by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted
- 
- to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2020-21)1st Subsequent Year  
(2021-22)2nd Subsequent Year  
(2022-23)Is the cost of salary settlement included in the budget and multiyear  
projections (MYPs)?**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or**Multiyear Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

**Negotiations Not Settled**

6. Cost of a one percent increase in salary and statutory benefits

7. Amount included for any tentative salary schedule increases

Budget Year  
(2020-21)1st Subsequent Year  
(2021-22)2nd Subsequent Year  
(2022-23)

**Classified (Non-management) Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**Classified (Non-management) Prior Year Settlements**

- Are any new costs from prior year settlements included in the budget?  
If Yes, amount of new costs included in the budget and MYPs  
If Yes, explain the nature of the new costs:


--

**Classified (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**Classified (Non-management) Attrition (layoffs and retirements)**

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**Classified (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):


**S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	0.0	0.0	0.0	0.0

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

n/a

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

Superintendent/Principal hired through an MOU with County Office of Education. Business Manager works as a supplemental employee.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**Management/Supervisor/Confidential Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**Management/Supervisor/Confidential Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**S9. Local Control and Accountability Plan (LCAP)**

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 17, 2020

**S10. LCAP Expenditures**

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

## ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

A2. Is the system of personnel position control independent from the payroll system?

No

A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

No

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

No

A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the district's financial system independent of the county office system?

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:  
(optional)

End of School District Budget Criteria and Standards Review

Export Log  
Period: July 1 Budget  
Type of Export: Official

=====

LEA: 49-70888-0000000 Kashia Elementary

Official Check for LEA: 49-70888-0000000 is good

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Export of USER General Ledger started at 6/10/2020 12:04:52 PM

OFFICIAL Header for LEA: 49-70888-0000000 Kashia Elementary  
VERSION 2020.1.0

Fiscal Year: 2019-20  
Type of Data: Estimated Actuals  
Number of records exported in group 1: 144

Fiscal Year: 2020-21  
Type of Data: Budget  
Number of records exported in group 2: 129

Export USER General Ledger completed at 6/10/2020 12:04:52 PM

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Export of Supplementals (USER ELEMENTs) started at 6/10/2020 12:04:52 PM

Fiscal Year: 2019-20  
Type of Data: Estimated Actuals  
Number of records exported in group 3: 248

Fiscal Year: 2020-21  
Type of Data: Budget  
Number of records exported in group 4: 2251

Export of Supplemental (USER ELEMENTs) completed at 6/10/2020 12:04:52 PM

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Export of Explanations started at 6/10/2020 12:04:52 PM

No records to Export for Explanations.

---

Export of TRC Log started at 6/10/2020 12:04:52 PM

Fiscal Year: 2019-20  
Type of Data: Estimated Actuals  
Number of records exported in group 5: 55

Fiscal Year: 2020-21  
Type of Data: Budget  
Number of records exported in group 6: 55

Export of TRC Log completed at 6/10/2020 12:04:52 PM

OFFICIAL END for LEA: 49-70888-0000000 Kashia Elementary

Exported to file: F:\SACS2020\Official\49708880000000BS1.DAT

End of Official Export Process

Original Budget 06/17/2020  
Narrative

1. Kashia will remain a necessary small school
2. Enrollment is estimated to be approximately 12 students
3. ADA (Average Daily Attendance) is estimated at 9

Revenues:

1. 80xx - State Aid is budgeted at 7.92% reduction – State budget not approved as of board packet preparation and expect this number to be adjusted at the 45 day budget updates
2. 80xx - Property taxes budgeted with a 2% increase
3. 81-83xx - Federal revenue decreased slightly due to Impact Grant amount not set
4. 85-87xx - Local revenue budgeted at 2019-20 estimated amounts

Expenditures:

1. 1xxx - One full time classroom teacher at Step 1
  2. 1xxx - One .4 FTE (two day a week) RSP (special education teacher)
  3. 2xxx - One 4 hour per day classroom aide
  4. 2xxx - One hour and a half per day custodian
  5. 2xxx - One hour and a half per day food service
  6. 2xxx – Supplemental business manager
  7. 2xxx – Board Stipends
  8. 3xxx – Payroll benefits at 2019-20 rates
  9. 3xxx – STRS at 16.15% (16.02 in 21/22; 18.1 in 22/23; 18.1 in 23/24)
  10. 3xxx – PERS at 20.7% (22.84 in 21/22; 25.5 in 22/23; 26.2 in 23/24)
  11. 3xxx – Medical capped at RESIG's lowest rate for EE only
  12. 4xxx – Decreased due to one-time expenditures in 2019-20
  13. 5xxx – Superintendent/Principal services from SCOE
  14. 5xxx – Decrease RSP travel
  15. 5xxx – Other utilities and services budgeted at 2019-20 levels
  16. 6xxx – No Capital Outlay projects expected in 2020-21
-

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Revenue Limit = LCFF	8011 \$ 56,015	\$ 66,724	\$ 64,973	\$ 78,643	\$ 87,101	\$ 71,000	\$ 67,275	\$ 67,275	\$ 67,275
EPA	8012 \$ 28,602	\$ 22,894	\$ 21,135	\$ 9,617	\$ 10,354	\$ 8,371	\$ 6,036	\$ 4,036	\$ 2,036
Taxes	8041 \$ 95,328	\$ 98,064	\$ 94,716	\$ 98,978	\$ 98,354	\$ 100,029	\$ 102,030	\$ 104,030	\$ 106,030
Misc	80xx \$ 571	\$ -	\$ 7,363	\$ 7,422	\$ 7,363	\$ 7,671	\$ 7,670	\$ 7,670	\$ 7,670
<b>TOTAL REVENUE LIMIT</b>	<b>\$ 180,516</b>	<b>\$ 187,682</b>	<b>\$ 180,824</b>	<b>\$ 194,660</b>	<b>\$ 203,172</b>	<b>\$ 187,071</b>	<b>\$ 183,011</b>	<b>\$ 183,011</b>	<b>\$ 183,011</b>
M&O Impact Grant	8110 \$ 81,381	\$ 34,537	\$ 52,790	\$ 156,357	\$ 90,964	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Misc	8181 \$ 6,764	\$ -	\$ 283	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title II	8290 \$ 700	\$ 479	\$ -	\$ 573	\$ 503	\$ 200	\$ 200	\$ 200	\$ 200
Indian Ed	8290 \$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
REAP	8290 \$ 30,715	\$ 19,416	\$ 16,788	\$ 16,546	\$ 18,625	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000
<b>TOTAL FEDERAL</b>	<b>\$ 119,560</b>	<b>\$ 58,432</b>	<b>\$ 73,861</b>	<b>\$ 179,420</b>	<b>\$ 114,092</b>	<b>\$ 96,200</b>	<b>\$ 96,200</b>	<b>\$ 96,200</b>	<b>\$ 96,200</b>
Mandated Costs	8550 \$ 8,543	\$ 3,214	\$ 1,228	\$ 2,024	\$ 308	\$ 300	\$ 300	\$ 300	\$ 300
STRS/PERS - On- Behalf	8590 \$ 2,902	\$ 3,693	\$ 4,417	\$ 10,248	\$ 5,367	\$ 1,000	\$ 5,000	\$ 5,000	\$ 5,000
Lottery	8560 \$ 2,818	\$ 1,682	\$ 807	\$ 2,669	\$ 1,094	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Misc	85xx \$ 1,470	\$ 19,162	\$ 25	\$ 2,071	\$ 25	\$ -	\$ -	\$ -	\$ -
<b>TOTAL STATE</b>	<b>\$ 15,733</b>	<b>\$ 27,751</b>	<b>\$ 6,452</b>	<b>\$ 17,012</b>	<b>\$ 6,794</b>	<b>\$ 2,300</b>	<b>\$ 6,300</b>	<b>\$ 6,300</b>	<b>\$ 6,300</b>
Interest	8660 \$ 819	\$ 2,054	\$ 3,978	\$ 8,319	\$ 4,675	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Misc (pre-sch, bus, grant**	8699 \$ 8,592	\$ 9,167	\$ 3,770	\$ 7,554	\$ 2,810	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Van	8699 \$ 11,367	\$ 10,795	\$ 10,414	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RSP Pass Through	8792 \$ 59,267	\$ 90,659	\$ 31,709	\$ (38,045)	\$ 100,015	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<b>TOTAL LOCAL</b>	<b>\$ 80,045</b>	<b>\$ 112,675</b>	<b>\$ 49,871</b>	<b>\$ (22,172)</b>	<b>\$ 107,500</b>	<b>\$ 108,000</b>	<b>\$ 108,000</b>	<b>\$ 108,000</b>	<b>\$ 108,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 395,854</b>	<b>\$ 386,540</b>	<b>\$ 311,731</b>	<b>\$ 368,868</b>	<b>\$ 431,558</b>	<b>\$ 393,571</b>	<b>\$ 393,511</b>	<b>\$ 393,511</b>	<b>\$ 393,511</b>

ADA

2013-14 = 6.86

2014-15 = 13.37

2015-16 = 13.23

2016-17 = 7.32

2017-18 = 9.41

2018-19 = 9.59

2019-20 = 10.19

2020-21 = 9

2021-22 = 9

P1 ADA = 11.14 but enrollment dropped to 11 students from 12.

10-Jun-20

\*Continue as necessary small school

\*Enrollment fluctuations due to families moving in and out of district we are keeping a watchful eye.

\*Federal grants and processes are being completed to ensure highest level of income in future years

\*REAP grants are now processed online and are now required annually, business manager working on process



PTO and Tribal are working together to provide a grant for student events

\*New grants are being explored by Superintendent

\*Special education budgeted at SELPA estimates, program being developed, using a retired substitute

\*Van revenue discontinued and services reverted to high school

\*\* 2018-19 Revenue for SELPA pass-through, recaptured for 2015/16 - 2017/18

\*\* \$12xxx prior year amount owed to SELPA is under review and should be cleared by year end.

2020/21 estimated 7.92% reduction to State Aid per Governor's budget, did not pass Senate - will be adjusted

<u>Title</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
<b>Certificated Payroll</b> 1xx									
RSP Sub	\$ 19,080	\$ -	\$ -	\$ 22,187	\$ 1,591	\$ 22,435	\$ 23,085	\$ 23,758	\$ 24,431
Sub/Cultural Ed	\$ -	\$ -	\$ 5,550	\$ 2,793	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1
Teacher BA+60	\$ -	\$ 53,394	\$ 52,696	\$ 51,511	\$ -	\$ 47,537	\$ 48,249	\$ 49,056	\$ 50,478
<b>TOTAL Certificated</b>	<b>\$ 19,080</b>	<b>\$ 53,394</b>	<b>\$ 58,246</b>	<b>\$ 76,491</b>	<b>\$ 1,591</b>	<b>\$ 70,972</b>	<b>\$ 72,334</b>	<b>\$ 73,814</b>	<b>\$ 75,909</b>
<b>Classified Payroll</b>									
Aides	\$ 53,774	\$ -	\$ -	\$ -	\$ 27,595	\$ 14,688	\$ 15,586	\$ 16,483	\$ 16,972
Van Driver/Stipend	\$ 10,186	\$ 6,648	\$ 3,630	\$ -	\$ 12,579	\$ -	\$ -	\$ -	\$ -
Maint/Custodian	\$ 2,073	\$ -	\$ -	\$ -	\$ 1,720	\$ 5,508	\$ 6,000	\$ 6,500	\$ 6,500
Business Manager	\$ 6,345	\$ 22,980	\$ 20,535	\$ 22,380	\$ 24,200	\$ 24,200	\$ 24,200	\$ 24,200	\$ 24,200
Cultural Ed/Intervent	\$ -	\$ -	\$ 77	\$ 5,175	\$ 1,926	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800
Food Service	\$ -	\$ -	\$ 866	\$ -	\$ 1,620	\$ 4,131	\$ 4,500	\$ 4,800	\$ 4,800
Board Stipend	\$ 720	\$ 709	\$ 930	\$ 960	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
<b>Total Classified</b>	<b>\$ 73,095</b>	<b>\$ 30,337</b>	<b>\$ 26,038</b>	<b>\$ 28,515</b>	<b>\$ 70,640</b>	<b>\$ 54,327</b>	<b>\$ 56,086</b>	<b>\$ 57,783</b>	<b>\$ 58,272</b>
<b>STRS/PERS On Behalf</b>									
Certificated Benefits 5.00%	\$ 2,902	\$ 3,670	\$ 4,369	\$ 10,248	\$ 5,367	\$ 1,000	\$ 5,700	\$ 6,000	\$ 6,200
STRS	\$ 2,330	\$ 4,291	\$ 2,424	\$ 9,345	\$ 80	\$ 2,530	\$ 3,616	\$ 3,690	\$ 3,795
Classified Benefits 10.50%	\$ -	\$ 6,522	\$ 7,604	\$ 10,002	\$ -	\$ 11,300	\$ 11,587	\$ 13,360	\$ 13,740
PERS	\$ 7,938	\$ 2,984	\$ 2,321	\$ 2,637	\$ 6,706	\$ 5,104	\$ 5,889	\$ 6,067	\$ 6,119
Medical	\$ 5,590	\$ 3,192	\$ 3,189	\$ 4,043	\$ 9,282	\$ 8,866	\$ 12,810	\$ 14,735	\$ 15,267
<b>TOTAL Benefits</b>	<b>\$ 26,194</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,908</b>	<b>\$ 17,000</b>	<b>\$ 17,850</b>	<b>\$ 18,743</b>	<b>\$ 19,679</b>
<b>TOTAL Benefits</b>	<b>\$ 44,954</b>	<b>\$ 20,659</b>	<b>\$ 19,907</b>	<b>\$ 29,830</b>	<b>\$ 27,343</b>	<b>\$ 45,800</b>	<b>\$ 57,452</b>	<b>\$ 62,595</b>	<b>\$ 64,800</b>
<b>Books</b>									
Classroom	\$ -	\$ -	\$ -	\$ 2,861	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Misc-PE/Grad/Trip	\$ 4,043	\$ 9,906	\$ 7,995	\$ 5,099	\$ 6,630	\$ 6,494	\$ 6,500	\$ 6,500	\$ 6,500
Computer Software	\$ -	\$ 100	\$ -	\$ 994	\$ -	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Office	\$ -	\$ 1,000	\$ 1,248	\$ 3,180	\$ 5,639	\$ 1,000	\$ 1,500	\$ 2,000	\$ 2,000
Janitorial	\$ 1,668	\$ 225	\$ 1,425	\$ 1,077	\$ 1,100	\$ 800	\$ 1,000	\$ 1,000	\$ 1,000
Van	\$ 400	\$ 686	\$ 187	\$ 404	\$ 1,300	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Maintenance	\$ 4,271	\$ 3,598	\$ 4,819	\$ 312	\$ 250	\$ 2,150	\$ 2,000	\$ 2,000	\$ 2,000
Food Service	\$ -	\$ 5,177	\$ 1,230	\$ 2,434	\$ 3,060	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
MISC/PTO	\$ 278	\$ 925	\$ 637	\$ 1,226	\$ 1,450	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Small Equip	\$ (4,000)	\$ 543	\$ 1,447	\$ 3,975	\$ 5,700	\$ 600	\$ 2,500	\$ 2,500	\$ 2,500
<b>TOTAL Supplies</b>	<b>\$ 650</b>	<b>\$ 491</b>	<b>\$ 18,988</b>	<b>\$ 21,562</b>	<b>\$ 25,129</b>	<b>\$ 18,744</b>	<b>\$ 21,200</b>	<b>\$ 21,700</b>	<b>\$ 21,700</b>
<b>TOTAL Supplies</b>	<b>\$ 7,310</b>	<b>\$ 22,651</b>	<b>\$ 18,988</b>	<b>\$ 21,562</b>	<b>\$ 25,129</b>	<b>\$ 18,744</b>	<b>\$ 21,200</b>	<b>\$ 21,700</b>	<b>\$ 21,700</b>

<u>Title</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Travel	\$ 52xx	\$ 479	\$ 1,206	\$ 2,107	\$ 3,196	\$ 2,850	\$ 3,000	\$ 3,000	\$ 3,000
Dues	\$ 53xx	\$ -	\$ -	\$ -	\$ 330	\$ 350	\$ 350	\$ 350	\$ 350
Insurance	\$ 545x	\$ 836	\$ 1,269	\$ 1,240	\$ 1,806	\$ 2,000	\$ 2,000	\$ 2,200	\$ 2,400
Utilities	\$ 55xx	\$ 12,810	\$ 11,237	\$ 11,275	\$ 11,300	\$ 14,300	\$ 14,300	\$ 14,300	\$ 14,300
Repairs	\$ 56xx	\$ 456	\$ 1,283	\$ 313	\$ 2,000	\$ 1,900	\$ 2,000	\$ 2,000	\$ 2,000
Recess	\$ 5805	\$ 1,832	\$ 864	\$ 1,673	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ 583x	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Copier	\$ 583x	\$ 1,866	\$ 2,586	\$ 1,870	\$ 3,700	\$ 3,300	\$ 3,400	\$ 3,600	\$ 3,600
Custodian	\$ 58xx	\$ 2,051	\$ 1,781	\$ 394	\$ 2,000	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000
MiscVan	\$ 58xx	\$ 172	\$ 2,919	\$ 1,248	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
MiscFood	\$ 58xx	\$ 695	\$ 1,835	\$ 1,779	\$ 1,350	\$ 500	\$ 500	\$ 500	\$ 500
Board	\$ 58xx	\$ 350	\$ -	\$ 352	\$ 270	\$ 300	\$ 300	\$ 300	\$ 300
Maintenance	\$ 58xx	\$ 2,768	\$ 5,765	\$ 10,173	\$ 6,500	\$ 6,000	\$ 6,500	\$ 6,500	\$ 6,500
DP	\$ 5817	\$ 2,558	\$ 4,406	\$ 3,690	\$ 4,100	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Legal	\$ 5823	\$ 3,313	\$ -	\$ 5,902	\$ 1,230	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Advertisement	\$ 5825	\$ 172	\$ 96	\$ 348	\$ 1,400	\$ 500	\$ 500	\$ 500	\$ 500
Audit	\$ 582x	\$ 10,500	\$ 22,800	\$ 14,250	\$ 14,504	\$ 15,000	\$ 15,000	\$ 15,500	\$ 15,500
Fiscal Services	\$ 583x	\$ 12,457	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administrator	\$ 5838	\$ 81,066	\$ 109,291	\$ 114,142	\$ 122,271	\$ 124,000	\$ 126,000	\$ 128,000	\$ 130,000
Tech	\$ 5840	\$ 2,867	\$ 1,842	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Prof Serv/Lang/Nurse	\$ 583x	\$ 4,000	\$ 1,150	\$ 850	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Alarm	\$ 58xx	\$ 1,669	\$ 1,350	\$ 990	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
RSP	\$ 58/52xx	\$ -	\$ 959	\$ 2,728	\$ 29,810	\$ 16,665	\$ 16,000	\$ 16,000	\$ 16,000
Class Assist	\$ 5806	\$ -	\$ 1,369	\$ 727	\$ 1,893	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 5911	\$ -	\$ 2,588	\$ 2,182	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Intervention	\$ 58xx	\$ -	\$ -	\$ 3,350	\$ -	\$ -	\$ -	\$ -	\$ -
Misc/Ed Effect	\$ 58&59	\$ -	\$ 2,110	\$ 1,113	\$ 779	\$ 300	\$ 500	\$ 500	\$ 500
<b>Total Services</b>	<b>\$ 142,688</b>	<b>\$ 187,710</b>	<b>\$ 174,046</b>	<b>\$ 209,556</b>	<b>\$ 212,335</b>	<b>\$ 201,565</b>	<b>\$ 205,850</b>	<b>\$ 208,750</b>	<b>\$ 210,950</b>
<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,363</b>	<b>\$ 24,466</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Outgo</b>	<b>\$ 1,420</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSES</b>	<b>\$ 288,547</b>	<b>\$ 314,751</b>	<b>\$ 297,225</b>	<b>\$ 355,950</b>	<b>\$ 361,504</b>	<b>\$ 391,408</b>	<b>\$ 412,922</b>	<b>\$ 424,642</b>	<b>\$ 431,631</b>
Beginning Bal	\$ 42,260	\$ 149,567	\$ 221,357	\$ 235,863	\$ 248,781	\$ 318,835	\$ 320,998	\$ 301,587	\$ 270,456
Revenues	\$ 395,854	\$ 386,540	\$ 311,731	\$ 368,868	\$ 431,558	\$ 393,571	\$ 393,511	\$ 393,511	\$ 393,511
Expenditures	\$ 288,547	\$ 314,750	\$ 297,225	\$ 355,950	\$ 351,504	\$ 391,408	\$ 412,922	\$ 424,642	\$ 431,631
<b>Ending Balance</b>	<b>\$ 149,567</b>	<b>\$ 221,357</b>	<b>\$ 235,863</b>	<b>\$ 248,780</b>	<b>\$ 318,835</b>	<b>\$ 320,998</b>	<b>\$ 301,587</b>	<b>\$ 270,456</b>	<b>\$ 232,336</b>
	\$ 107,307	\$ 71,789	\$ 14,506	\$ 12,918	\$ 70,054	\$ 2,163	\$ (19,411)	\$ (31,131)	\$ (38,120)

## Note:

- 1xxx = New Teacher salary budgeted at BA+30 1 FTE starting at Step 1 of new salary schedule  
 1xxx = New RSP teacher to be hired for .4 FTE (moved from contracted services)  
 2xxx = Cultural studies for Native American language, music, weaving etc.  
 2xxx = 6 hour per day aide hired in 2019-20 **will drop to 4 hours in 2020-21**, .375 extra aide position was for 2019-20 only due to lack of teacher  
 2xxx = Van driver moved to the high school  
 2xxx = Board stipends, added 1.5 hour per day cafeteria worker and 1.5 hour per day custodian  
 2xxx = Business Manager contract expires June 2022, looking at renewing contract for another 3 years  
 3xxx = PERS/STRS at School Services dartboard, employee only prorated medical, cert misc payroll at 5%, class at 10.5%  
 3xxx=STRS = 19/20 = 16.15, 20/21 = 16.02, 21/22 = 18.1; PERS = 19/20 = 19.721, 20/21 = 22.84, 21/22 = 25.5  
 4xxx = Only change due to fundraisers  
 5xxx = Class assist - food service prep - recess all moved to in house payroll, maintenance services still contracted  
 5xxx = Tech services decreased due to actual needs and lack of vendor  
 5xxx = Administrator contracted through SCOE through 20121  
 5xxx = Audit costs should decline due to catching up on prior findings  
 5xxx = Contracted van services deleted (back to high school)  
 5xxx = Special Ed services budgeted high as needs are being developed with speech services etc.  
 6xxx= Prop 39 HVAC/Furnace in 2018/19; carpeting in classroom and teacherage 2019/20  
 7xxx = Eliminated transfer to Fund 40

\*\* Will adjust expenditures in out years to keep budget balanced should there be no increases in expected revenues

6/10/2020

# Kashia School District

31510 Skaggs Spring Road  
P.O. Box 129 Stewarts Point, CA 95480  
707-785-9682 phone 707-785-2802 fax

## Agenda - Governing School Board

Wednesday, June 10, 2020 4:00 p.m. - Office, Kashia School District

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

Glenda Antone

Frances Johnson

Gene Parrish

Charlene Pinola

Patti Pomplin

### 2. Approval of Agenda

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

### 4. Public Hearing

#### 4.1 2020-21 Budget

Open: 4:14

Closed: 4:15

Comments: None

#### 4.2 2020-21 LCAP

Open: 4:16

Closed: 4:17

Comments: None

#### 4.3 2020-21 LCFF

Open: 4:18

Closed: 4:21

Comments: None

#### 4.4 2020-21 EPA

Open: 4:22

Closed: 4:23

Comments: None

#### 4.5 2020-21 Excess Minimum Reserves

Open: 4:24

Closed: 4:26

Comments: None

### 5. Adjournment

Special Board Meeting, Wednesday, June 17, 2020

# SCOE BIZ

## Business Services

### Bulletin No. 20-21



**Sonoma County**  
Office of Education

5340 Skylane Boulevard  
Santa Rosa, CA 95403-8246  
(707) 524-2600 ■ [www.scoe.org](http://www.scoe.org)

May 14, 2020

To: District and Charter Business Services  
From: Shelley Stiles, Director External Fiscal Services  
Subject: 2020-21 Adopted Budget Process

#### Process/Procedures

The 2020-21 proposed Budget must be adopted on the same day as the approval of the LEA's 2020-21 Local Control Accountability Plan (LCAP) Operations Written Report as detailed by COVID-19 Executive Order N-56-20.

The Public Hearing for the 2020-21 Proposed Budget can be held at the same meeting as the Budget adoption and should transparently disclose reserve balances projected. An LEA may have the public hearing at a separate meeting, prior to Budget adoption.

SCOE recommends keeping two meetings as the public hearing is intended to take input – if you adopt at same meeting as public hearing, public input cannot be incorporated into the final budget for adoption.

Please submit the following documents within 5 days of adoption or by no later than July 1, 2020 (whichever is sooner):

1. **The 2020-21 Adopted Budget** should be sent to your SCOE Advisor.
  - a. E-mail the 2020-21 Adopted Budget SACS2020 software DAT file, **Official export**
  - b. Send scanned copy of what was presented to the Board at the same time the dat file is submitted.
  - c. Scanned copies of Budget Certification are acceptable, under COVID-19 shelter in place circumstances. You may mail the hard copy with original signatures to SCOE in addition to the scanned certificate.
2. **The 2020-21 Board approved LCAP Operations Written Report** should sent to your SCOE Advisor with the Adopted Budget Board packet, as a separate PDF document.

#### **Adopted Budget Required Forms**

The 2020-21 Adopted Budget must be submitted using the State SACS2020 software for all Districts. (Independently reporting charters have the option of using an alternate form.) The software may be downloaded from the website at <http://www.cde.ca.gov/fg/sf/fr/>. The following forms are **required** to be submitted for the Adopted Budget:

	<u>Form name</u>
<del>a.</del> Budget Certification (with original signature, or scanned emailed copy)	CB
<del>b.</del> Workers' Compensation Certification (with original signature, or scanned copy)	CC
<del>c.</del> Average Daily Attendance	A
<del>d.</del> Summary of Interfund Activities—Budget	SIAB
<del>e.</del> Summary (2 pages) for each fund operated by the district ~ Forms 01, 09, etc. ##	
<del>f.</del> Criteria and Standards Review	01CS
<del>g.</del> Changes in Assets and Liabilities (Warrant/Pass-Through) – <i>if applicable</i>	76A
<del>h.</del> Technical Review Checklist	TRC
<del>i.</del> Multiyear Projection ~ 2019-20 for comparison and 2020-21, 2021-22 & 2022-23	

- a. General Fund (GF) and Non-General Fund Charters
- b. Additional Scenarios of MYP as presented to Board
- c. Other Funds ~ *Optional* - Helpful for funds that Transfer-In to the GF

MYP

**j. LCFF Calculator**

- a. **E-mail final electronic copy to your SCOE Advisor**
- b. **Provide hard copy pages that were presented to your Board**
- c. Use May Revise LCFF Calculator version 20.2c (or newer) for your 2020-21 Adopted Budget

**k. Balancing Spreadsheet** – located at <http://www.scoe.org/pub/htdocs/fiscal-forms.html>

- l. Narrative ~ informative and comprehensive
- m. Current Year Budget Assumptions
- n. Multi-Year Budget Assumptions
- o. Cash Flow Statement for 2020-21
- p. **The Agenda or the minutes from the public hearing** that notes the review and discussion of combined Assigned and Unassigned ending fund balance above the minimum recommended Reserve for Economic Uncertainties **MUST be submitted to SCOE with the hard copy of the 2020-21 Adopted Budget.** The excel template is named **"Statement of Reasons for Excess Reserves- Microsoft Excel"** and is located at <http://www.scoe.org/pub/htdocs/fiscal-forms.html> under Financial reporting.

Charter School financial reporting is required. If charter school financial data is reported in SACS, it may be included in the charter-authorizing agency's submission, or the data may be submitted by the charter school as a separate report from the charter-authorizing agency. Our Office must receive information from the sponsoring district that summarizes the district's financial review of the charter school Adopted Budget.

**Budget REMINDERS:**

1. Before preparing the 2020-21 Adopted Budget, it is best to update your 2019-20 current year budget to reflect a realistic June 30, 2020 ending fund balance (i.e. July 1, 2020 beginning fund balance in 2020-21) Do NOT budget any closed resources in 2020-21.
2. Please review any SCOE memos and the BASC Common Message related to the 2020-21 Governor's May Revision Proposal. These memos discuss the parameters that SCOE will be using to assess the districts' and charters' adopted budget reports.
3. Although the LCAP for 2020-21 is now due on or before December 15, 2020, it is recommended that each LEA recalculate their LCFF funding using the latest version of the LCFF calculator and provide the newly calculated Supplemental/Concentration Grant funding and percentage to their LCAP team for planning purposes (found on the bottom of the summary page) .
4. The SACS Instruction Manual and Software Guide is included in the SACS2020 software and should be reviewed. (In your C drive, double click on SACS2020).

If you have any **questions regarding the software** contact the Information Technology support analysts: Marie White, Tracy Lehman or Kimberly Lingle

For **questions regarding the current year or Adopted Budget process** call your SCOE Advisor. If you have any other questions or concerns about the Adopted Budget, please contact me via e-mail at [ssiles@scoe.org](mailto:ssiles@scoe.org).