

ANNUAL BUDGET REPORT:
July 1, 2021 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.

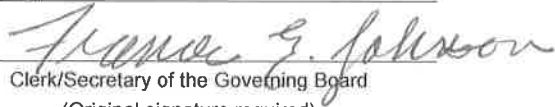
Budget available for inspection at:

Public Hearing:

Place: Kashia School District
Date: May 26, 2021

Place: Kashia School District
Date: June 09, 2021
Time: 04:00 PM

Adoption Date: June 16, 2021

Signed: 
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: CBO

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 (2020-21) 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 16, 2021	
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	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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)	
A. REVENUES									
1) LCFF Sources		8010-8099	203,172.00	0.00	203,172.00	213,422.00	0.00	213,422.00	5.0%
2) Federal Revenue		8100-8299	96,848.00	47,621.00	144,469.00	80,000.00	26,797.00	106,797.00	-26.1%
3) Other State Revenue		8300-8599	1,856.00	8,121.00	9,977.00	1,800.00	6,200.00	8,000.00	-19.8%
4) Other Local Revenue		8600-8799	26,591.00	97,985.00	124,576.00	8,000.00	97,941.00	105,941.00	-15.0%
5) TOTAL REVENUES			328,467.00	153,727.00	482,194.00	303,222.00	130,938.00	434,160.00	-10.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	38,415.00	49,982.00	88,397.00	42,917.00	43,659.00	86,576.00	-2.1%
2) Classified Salaries		2000-2999	25,600.00	10,988.00	36,588.00	26,700.00	18,086.00	44,786.00	22.4%
3) Employee Benefits		3000-3999	21,812.00	15,287.00	37,099.00	27,048.00	19,379.00	46,427.00	25.1%
4) Books and Supplies		4000-4999	15,845.00	24,539.00	40,384.00	17,800.00	1,775.00	19,575.00	-51.5%
5) Services and Other Operating Expenditures		5000-5999	172,900.00	52,931.00	225,831.00	162,062.00	48,039.00	210,101.00	-7.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	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	0.00	0.0%
9) TOTAL EXPENDITURES			274,572.00	153,727.00	428,299.00	276,527.00	130,938.00	407,465.00	-4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			53,895.00	0.00	53,895.00	26,695.00	0.00	26,695.00	-50.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	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	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	0.00	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	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	53,895.00	0.00	53,895.00	26,695.00	0.00	26,695.00	-50.5%
b) Audit Adjustments		9793	334,243.00	0.00	334,243.00	388,138.00	0.00	388,138.00	16.1%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements		9795	334,243.00	0.00	334,243.00	388,138.00	0.00	388,138.00	16.1%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			334,243.00	0.00	334,243.00	388,138.00	0.00	388,138.00	16.1%
			388,138.00	0.00	388,138.00	414,833.00	0.00	414,833.00	6.9%
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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated		9789	71,000.00	0.00	71,000.00	71,000.00	0.00	71,000.00	0.0%
Reserve for Economic Uncertainties		9790	317,138.00	0.00	317,138.00	343,833.00	0.00	343,833.00	8.4%
Unassigned/Unappropriated Amount									

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	941.00	941.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			941.00	941.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			941.00	941.00	0.0%
2) Ending Balance, June 30 (E + F1e)			941.00	941.00	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	941.00	941.00	0.0%

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	10.19	10.19	10.19	10.19	10.19	10.19
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA 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)						
3. Total Basic Aid Open Enrollment Regular ADA 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)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	10.19	10.19	10.19	10.19	10.19	10.19
5. District Funded County Program ADA						
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. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	10.19	10.19	10.19	10.19	10.19	10.19
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

July 1 Budget
2021-22 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								
30 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								

July 1 Budget
2021-22 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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 7800-7829	Other Funds 9310	Other Funds 9810
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						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
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		

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:

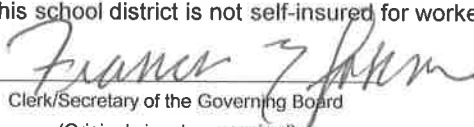
(☐) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

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 16, 2021

For additional information on this certification, please contact:

Name: Patti Pomplin

Title: CBO

Telephone: 707-321-5849

E-mail: ppomplin@kashiaesd.org

Kashia Elementary (70888) - 2021-22 Original Budget

7/1/2021

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF FUNDING								
General Assumptions								
COLA & Augmentation	3.26%	0.00%	5.07%	2.48%	3.11%	3.54%	0.00%	0.00%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement								
Base Grant	\$166,381	\$166,381	\$174,807	\$179,146	\$184,543	\$191,084	\$191,084	\$191,084
Grade Span Adjustment	-	-	-	-	-	-	-	-
Supplemental Grant	16,945	16,945	17,804	18,246	17,481	18,101	18,101	18,101
Concentration Grant	19,064	19,064	20,029	20,525	19,667	20,363	20,363	20,363
Add-ons: Targeted Instructional Improvement Block Grant	782	782	782	782	782	782	782	782
Add-ons: Home-to-School Transportation	-	-	-	-	-	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$203,172	\$203,172	\$213,422	\$218,699	\$222,473	\$230,330	\$230,330	\$230,330
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement	203,172	203,172	213,422	218,699	222,473	230,330	230,330	230,330
LCFF Entitlement Per ADA	\$	19,938 \$	20,944 \$	21,462 \$	23,418 \$	24,245 \$	24,245 \$	24,245 \$
Components of LCFF By Object Code								
State Aid (Object Code 8011)	\$	87,101 \$	97,351 \$	102,628 \$	106,596 \$	114,453 \$	114,453 \$	114,453 \$
EPA (for LCFF Calculation purposes)	\$	3,564 \$	5,696 \$	5,696 \$	5,502 \$	5,502 \$	5,502 \$	5,502 \$
Local Revenue Sources:								
Property Taxes (Object 8021 to 8089)	\$	112,507 \$	110,375 \$	110,375 \$	110,375 \$	110,375 \$	110,375 \$	110,375 \$
In-Lieu of Property Taxes (Object Code 8096)	\$	-	-	-	-	-	-	-
Property Taxes net of In-Lieu	\$	112,507 \$	110,375 \$	110,375 \$	110,375 \$	110,375 \$	110,375 \$	110,375 \$
TOTAL FUNDING								
Basic Aid Status	203,172	203,172	213,422	218,699	222,473	230,330	230,330	230,330
Excess Taxes	-	-	-	-	-	-	-	-
EPA in Excess to LCFF Funding	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
Total LCFF Entitlement	203,172	203,172	213,422	218,699	222,473	230,330	230,330	230,330

SUMMARY OF EPA								
% of Adjusted Revenue Limit - Annual	16.13801139%	37.69258175%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	37.69258175%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%
EPA (for LCFF Calculation purposes)	\$	3,564 \$	5,696 \$	5,696 \$	5,502 \$	5,502 \$	5,502 \$	5,502 \$
EPA, Current Year (Object Code 8012)	\$	3,564 \$	5,696 \$	5,696 \$	5,502 \$	5,502 \$	5,502 \$	5,502 \$
(P-2 plus Current Year Accrual)								
EPA, Prior Year Adjustment (Object Code 8019)	\$	(6,024.00) \$	- \$	- \$	- \$	- \$	- \$	- \$
(P-A less Prior Year Accrual)								
Accrual (from Data Entry tab)								

Kashia Elementary (70888) - 2021-22 Original Budget											7/1/2021														
2019-20											2020-21		2021-22		2022-23		2023-24		2024-25		2025-26		2026-27		
LCAP Percentage to Increase or Improve Services																									
Base Grant (Excludes add-ons for TIG and Transportation)		\$	166,381	\$	166,381	\$	174,807	\$	179,146	\$	184,543	\$	191,084	\$	191,084	\$	191,084	\$	191,084	\$	191,084	\$	191,084	\$	191,084
Supplemental and Concentration Grant funding in the LCAP year		\$	36,009	\$	36,009	\$	37,833	\$	38,771	\$	37,148	\$	38,464	\$	38,464	\$	38,464	\$	38,464	\$	38,464	\$	38,464	\$	38,464
Percentage to Increase or Improve Services			21.64%		21.64%		21.64%		21.64%		20.13%		20.13%		20.13%		20.13%		20.13%		20.13%		20.13%		20.13%
SUMMARY OF STUDENT POPULATION																									
Unduplicated Pupil Population																									
Enrollment			12		16		14		13		12		12		12		12		12		12		12		12
COE Enrollment			-		-		-		-		-		-		-		-		-		-		-		-
Total Enrollment			12		16		14		13		12		12		12		12		12		12		12		12
Unduplicated Pupil Count			12		16		14		13		12		12		12		12		12		12		12		12
COE Unduplicated Pupil Count			-		-		-		-		-		-		-		-		-		-		-		-
Total Unduplicated Pupil Count			12		16		14		13		12		12		12		12		12		12		12		12
Rolling %, Supplemental Grant			100.0000%		100.0000%		100.0000%		100.0000%		100.0000%		100.0000%		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%		100.0000%		100.0000%		100.0000%		100.0000%		100.0000%		100.0000%

SUMMARY OF LCFF ADA							
Prior Year ADA for the Hold Harmless - (net of current year charter shift)							
Grades TK-3	-	*	*	*	*	*	*
Grades 4-6	-	*	*	*	*	*	*
Grades 7-8	-	*	*	*	*	*	*
Grades 9-12	-	*	*	*	*	*	*
LCFF Subtotal	-	-	-	-	-	-	-
NSS	9.59	10.19	10.19	10.19	10.19	9.50	9.50
Combined Subtotal	9.59	10.19	10.19	10.19	10.19	9.50	9.50
Current Year ADA							
Grades TK-3	-	*	*	*	*	*	*
Grades 4-6	-	*	*	*	*	*	*
Grades 7-8	-	*	*	*	*	*	*
Grades 9-12	-	*	*	*	*	*	*
LCFF Subtotal	-	-	-	-	-	-	-
NSS	10.19	10.19	10.19	10.19	9.50	9.50	9.50
Combined Subtotal	10.19	10.19	10.19	10.19	9.50	9.50	9.50
Change in LCFF ADA (excludes NSS ADA)	No Change	No Change	No Change	No Change	No Change	No Change	No Change
Funded LCFF ADA for the Hold Harmless							
Grades TK-3	-	*	*	*	*	*	*
Grades 4-6	-	*	*	*	*	*	*
Grades 7-8	-	*	*	*	*	*	*
Grades 9-12	-	*	*	*	*	*	*
Subtotal	Current	Current	Current	Current	Current	Current	Current
Funded NSS ADA							
Grades TK-3	7.12	7.12	7.12	7.12	6.00	6.00	6.00
Grades 4-6	2.28	2.28	2.28	2.28	2.00	2.00	2.00
Grades 7-8	0.79	0.79	0.79	0.79	1.50	1.50	1.50
Grades 9-12	-	-	-	-	-	-	-
Subtotal	10.19	10.19	10.19	10.19	9.50	9.50	9.50
NPS, CDS, & COE Operated	Current	Prior	Prior	Prior	Prior	Prior	Prior
Grades TK-3	-	*	*	*	*	*	*
Grades 4-6	-	*	*	*	*	*	*
Grades 7-8	-	*	*	*	*	*	*
Grades 9-12	-	*	*	*	*	*	*
Subtotal	-	-	-	-	-	-	-
ACTUAL ADA (Current Year Only)							
Grades TK-3	7.12	7.12	7.12	7.12	6.00	6.00	6.00
Grades 4-6	2.28	2.28	2.28	2.00	2.00	2.00	2.00
Grades 7-8	0.79	0.79	0.79	1.50	1.50	1.50	1.50
Grades 9-12	-	-	-	-	-	-	-
Total Actual ADA	10.19	10.19	10.19	9.50	9.50	9.50	9.50
TOTAL FUNDED ADA							
Grades TK-3	7.12	7.12	7.12	7.12	6.00	6.00	6.00
Grades 4-6	2.28	2.28	2.28	2.00	2.00	2.00	2.00
Grades 7-8	0.79	0.79	0.79	0.79	1.50	1.50	1.50
Grades 9-12	-	-	-	-	-	-	-
Total	10.19	10.19	10.19	10.19	9.50	9.50	9.50
Funded Difference (Funded ADA less Actual ADA)	-	-	-	0.69	-	-	-

Kashia Elementary (70888) - 2021-22 Original Budget

7/1/2021

		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
PER-ADA FUNDING LEVELS									
Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$	12,117	\$ 12,117	\$ 12,731	\$ 13,046	\$ 13,452	\$ 13,929	\$ 13,929	\$ 13,929
Grades 4-6	\$	11,141	\$ 11,141	\$ 11,705	\$ 11,996	\$ 12,369	\$ 12,806	\$ 12,806	\$ 12,806
Grades 7-8	\$	11,471	\$ 11,471	\$ 12,053	\$ 12,352	\$ 12,737	\$ 13,187	\$ 13,187	\$ 13,187
Grades 9-12	\$	13,640	\$ 13,640	\$ 14,331	\$ 14,686	\$ 15,142	\$ 15,679	\$ 15,679	\$ 15,679
Base Grants									
Grades TK-3	\$	7,702	\$ 7,702	\$ 8,092	\$ 8,293	\$ 8,551	\$ 8,854	\$ 8,854	\$ 8,854
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,214	\$ 8,418	\$ 8,680	\$ 8,987	\$ 8,987	\$ 8,987
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	\$ 9,254	\$ 9,254	\$ 9,254
Grades 9-12	\$	9,329	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357	\$ 10,724	\$ 10,724	\$ 10,724
Grade Span Adjustment									
Grades TK-3	\$	801	\$ 801	\$ 842	\$ 862	\$ 889	\$ 921	\$ 921	\$ 921
Grades 9-12	\$	243	\$ 243	\$ 255	\$ 261	\$ 269	\$ 279	\$ 279	\$ 279
Prorated Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$	8,503	\$ 8,503	\$ 8,934	\$ 9,155	\$ 9,440	\$ 9,775	\$ 9,775	\$ 9,775
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,214	\$ 8,418	\$ 8,680	\$ 8,987	\$ 8,987	\$ 8,987
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	\$ 9,254	\$ 9,254	\$ 9,254
Grades 9-12	\$	9,572	\$ 9,572	\$ 10,057	\$ 10,306	\$ 10,626	\$ 11,003	\$ 11,003	\$ 11,003
Prorated Base Grants									
Grades TK-3	\$	7,702	\$ 7,702	\$ 8,092	\$ 8,293	\$ 8,551	\$ 8,854	\$ 8,854	\$ 8,854
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,214	\$ 8,418	\$ 8,680	\$ 8,987	\$ 8,987	\$ 8,987
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	\$ 9,254	\$ 9,254	\$ 9,254
Grades 9-12	\$	9,329	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357	\$ 10,724	\$ 10,724	\$ 10,724
Prorated Grade Span Adjustment									
Grades TK-3	\$	801	\$ 801	\$ 842	\$ 862	\$ 889	\$ 921	\$ 921	\$ 921
Grades 9-12	\$	243	\$ 243	\$ 255	\$ 261	\$ 269	\$ 279	\$ 279	\$ 279
Supplemental Grant									
Maximum - 1.00 ADA, 100% UPP		20%	20%	20%	20%	20%	20%	20%	20%
Grades TK-3	\$	1,701	\$ 1,701	\$ 1,787	\$ 1,831	\$ 1,888	\$ 1,955	\$ 1,955	\$ 1,955
Grades 4-6	\$	1,564	\$ 1,564	\$ 1,643	\$ 1,684	\$ 1,736	\$ 1,797	\$ 1,797	\$ 1,797
Grades 7-8	\$	1,610	\$ 1,610	\$ 1,692	\$ 1,734	\$ 1,788	\$ 1,851	\$ 1,851	\$ 1,851
Grades 9-12	\$	1,914	\$ 1,914	\$ 2,011	\$ 2,061	\$ 2,125	\$ 2,201	\$ 2,201	\$ 2,201
Actual - 1.00 ADA, Local UPP as follows:									
Grades TK-3	\$	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Grades 4-6	\$	1,701	\$ 1,701	\$ 1,787	\$ 1,831	\$ 1,888	\$ 1,955	\$ 1,955	\$ 1,955
Grades 7-8	\$	1,564	\$ 1,564	\$ 1,643	\$ 1,684	\$ 1,736	\$ 1,797	\$ 1,797	\$ 1,797
Grades 9-12	\$	1,610	\$ 1,610	\$ 1,692	\$ 1,734	\$ 1,788	\$ 1,851	\$ 1,851	\$ 1,851
Concentration Grant (>55% population)									
Maximum - 1.00 ADA, 100% UPP		50%	50%	50%	50%	50%	50%	50%	50%
Grades TK-3	\$	4,252	\$ 4,252	\$ 4,467	\$ 4,578	\$ 4,720	\$ 4,888	\$ 4,888	\$ 4,888
Grades 4-6	\$	3,909	\$ 3,909	\$ 4,107	\$ 4,209	\$ 4,340	\$ 4,494	\$ 4,494	\$ 4,494
Grades 7-8	\$	4,025	\$ 4,025	\$ 4,229	\$ 4,334	\$ 4,469	\$ 4,627	\$ 4,627	\$ 4,627
Grades 9-12	\$	4,786	\$ 4,786	\$ 5,029	\$ 5,153	\$ 5,313	\$ 5,502	\$ 5,502	\$ 5,502
Actual - 1.00 ADA, Local UPP >55% as follows:									
Grades TK-3	\$	45.0000%	45.0000%	45.0000%	45.0000%	45.0000%	45.0000%	45.0000%	45.0000%
Grades 4-6	\$	1,913	\$ 1,913	\$ 2,010	\$ 2,060	\$ 2,124	\$ 2,199	\$ 2,199	\$ 2,199
Grades 7-8	\$	1,759	\$ 1,759	\$ 1,848	\$ 1,894	\$ 1,953	\$ 2,022	\$ 2,022	\$ 2,022
Grades 9-12	\$	1,811	\$ 1,811	\$ 1,903	\$ 1,950	\$ 2,011	\$ 2,082	\$ 2,082	\$ 2,082
	\$	2,154	\$ 2,154	\$ 2,263	\$ 2,319	\$ 2,391	\$ 2,476	\$ 2,476	\$ 2,476

Charts and graphs provided on this tab represent one computational methodology and are not intended to set or communicate any standards of the California Department of Education (CDE) or the Fiscal Crisis and Management Assistance Team (FCMAT). The Graphs tab remains unprotected to allow editing for local standards.

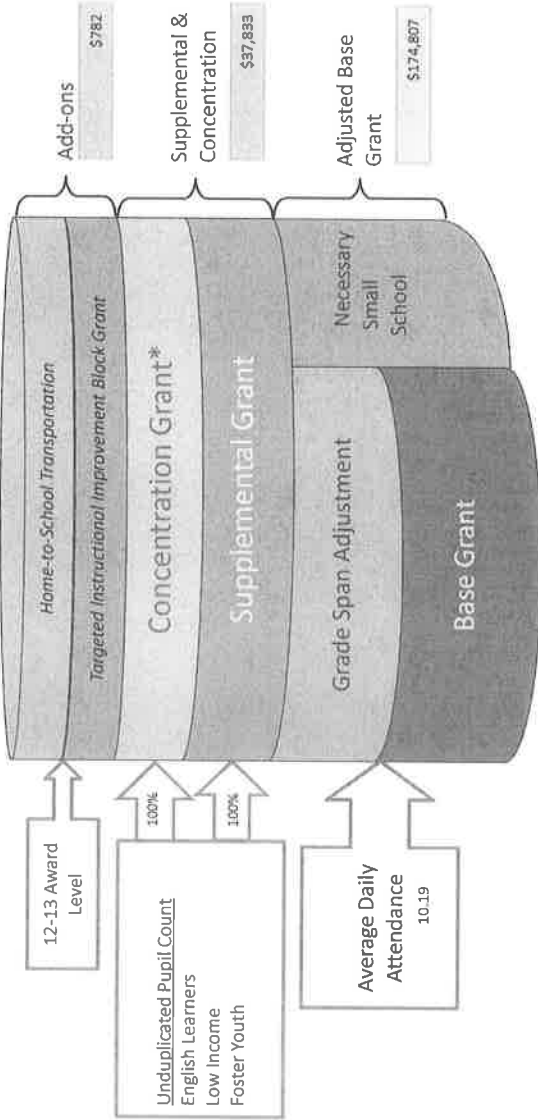
2021-22

Change the fiscal year here to update all of the charts and graphics on this page that only display one fiscal year.

Components of LCFF Entitlement

	2021-22	10-19 ADA
Base Grant	\$ 174,807	Adjusted Base Grant
Grade Span Adjustment	\$ -	\$ 174,807
Supplemental Grant	\$ 17,804	100%
Concentration Grant	\$ 20,029	100%
Add-ons: Targeted Instructional Improvement Block Grant	\$ 782	Supplemental & Concentration
Add-ons: Home-to-School Transportation	\$ -	\$ 37,833
Add-ons: Small School District Bus Replacement Program	\$ -	782 Add-ons
Total	\$ 213,422	\$ 213,422

Total LCFF Funding: \$213,422



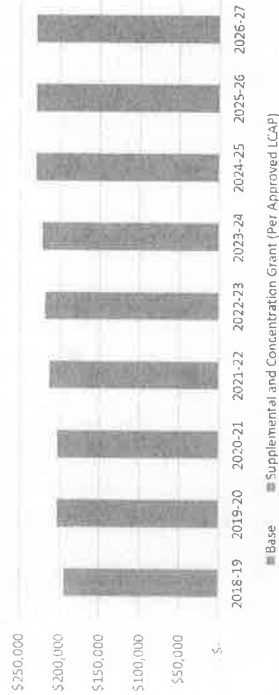
* Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

Kashia Elementary (70888) - 2021-22 Original Budget

Charts and Graphs

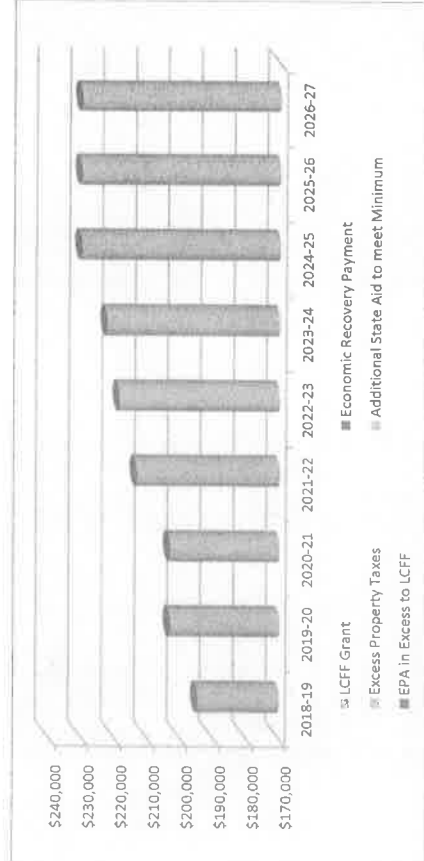
Minimum Proportionality Analysis											
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27		
Base	\$ 161,060	\$ 166,381	\$ 166,381	\$ 174,807	\$ 179,146	\$ 184,543	\$ 191,084	\$ 191,084	\$ 191,084		
Supplemental and Concentration Grant (Per Approved LCAP)	\$ 32,861	\$ 36,009	\$ 36,009	\$ 37,833	\$ 38,771	\$ 37,148	\$ 38,454	\$ 38,464	\$ 38,464		
Total	\$ 194,703	\$ 203,172	\$ 203,172	\$ 213,422	\$ 218,699	\$ 222,473	\$ 230,330	\$ 230,330	\$ 230,330		

Base vs. Supplemental/Concentration Allocation



Funding Sources

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Excess Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional State Aid to meet Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Grant	\$ 194,703	\$ 203,172	\$ 203,172	\$ 213,422	\$ 218,699	\$ 222,473	\$ 230,330	\$ 230,330	\$ 230,330
Total General Purpose Funding	\$ 194,703	\$ 203,172	\$ 203,172	\$ 213,422	\$ 218,699	\$ 222,473	\$ 230,330	\$ 230,330	\$ 230,330
Verification to Total LCFF Funding (Summary tab)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental

Kashia Elementary (70888) - 2021-22 Original Budget

Charts and Graphs

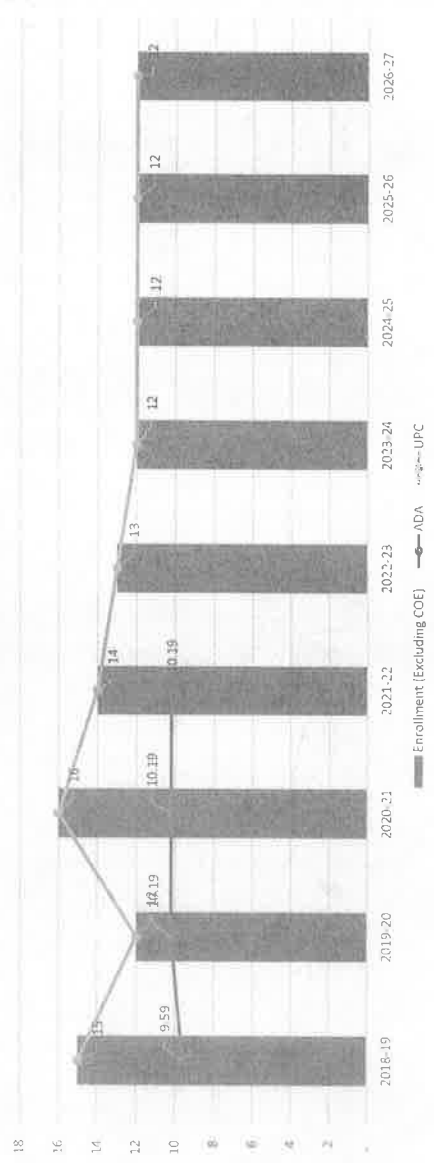
LCFF Entitlement per ADA											
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27		
Funded ADA											
LCFF Sources per ADA	\$ 9.59	\$ 10.19	\$ 10.19	\$ 10.19	\$ 10.19	\$ 10.19	\$ 9.50	\$ 9.50	\$ 9.50		
Net Change per ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Net Percent Change		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
Estimated LCFF Entitlement per ADA	\$ 20,302.71	\$ 19,938.37	\$ 19,938.37	\$ 20,944.26	\$ 21,462.12	\$ 23,418.21	\$ 24,245.26	\$ 24,245.26	\$ 24,245.26		
Net Change per ADA	\$ (364.34)	\$ -	\$ -	\$ 1,005.89	\$ 517.86	\$ 1,956.09	\$ 827.05	\$ -	\$ -		
Net Percent Change	-1.79%	0.00%	0.00%	5.04%	2.47%	9.11%	3.53%	0.00%	0.00%		

\$15,000											
\$14,000											
\$13,000											
\$12,000											
\$11,000											
\$10,000											
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27			

--- LCFF Sources per ADA ■ Entitlement per ADA

Student Summary											
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27		
Enrollment (Excluding COE)	15	12	12	14	13	12	12	12	12		
UPC	15	15	12	14	13	12	12	12	12		
ADA	9.59	10.19	10.19	10.19	9.50	9.50	9.50	9.50	9.50		

Enrollment, ADA & UPC



Kashia Elementary (70888) - 2021-22 Original Budget
Charts and Graphs

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	213,422.00	2.47%	218,699.00	1.73%	222,473.00
2. Federal Revenues	8100-8299	106,797.00	-4.68%	101,797.00	-0.10%	101,697.00
3. Other State Revenues	8300-8599	8,000.00	2.50%	8,200.00	6.10%	8,700.00
4. Other Local Revenues	8600-8799	105,941.00	0.00%	105,941.00	0.00%	105,941.00
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)		434,160.00	0.11%	434,637.00	0.96%	438,811.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries:						
a. Base Salaries				86,576.00		91,478.00
b. Step & Column Adjustment				4,902.00		1,810.00
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	86,576.00	5.66%	91,478.00	1.98%	93,288.00
2. Classified Salaries						
a. Base Salaries				44,786.00		45,683.00
b. Step & Column Adjustment				897.00		489.00
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	44,786.00	2.00%	45,683.00	1.07%	46,172.00
3. Employee Benefits	3000-3999	46,427.00	9.33%	50,759.00	4.09%	52,834.00
4. Books and Supplies	4000-4999	19,575.00	13.41%	22,200.00	0.00%	22,200.00
5. Services and Other Operating Expenditures	5000-5999	210,101.00	2.36%	215,054.00	1.29%	217,830.00
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)		407,465.00	4.35%	425,174.00	1.68%	432,324.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		26,695.00		9,463.00		6,487.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		388,138.00		414,833.00		424,296.00
2. Ending Fund Balance (Sum lines C and D1)		414,833.00		424,296.00		430,783.00
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	71,000.00		72,000.00		72,000.00
2. Unassigned/Unappropriated	9790	343,833.00		352,296.00		358,783.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		414,833.00		424,296.00		430,783.00

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	71,000.00		72,000.00		72,000.00
c. Unassigned/Unappropriated	9790	343,833.00		352,296.00		358,783.00
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)		414,833.00		424,296.00		430,783.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		101.81%		99.79%		99.64%
F. RECOMMENDED RESERVES						
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?	No					
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, 6500-6540 and 6546, 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)		10.19		10.19		9.50
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		407,465.00		425,174.00		432,324.00
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)		407,465.00		425,174.00		432,324.00
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)		20,373.25		21,258.70		21,616.20
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	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	213,422.00	2.47%	218,699.00	1.73%	222,473.00
2. Federal Revenues	8100-8299	80,000.00	-6.25%	75,000.00	0.00%	75,000.00
3. Other State Revenues	8300-8599	1,800.00	11.11%	2,000.00	10.00%	2,200.00
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)		303,222.00	0.16%	303,699.00	1.31%	307,673.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				42,917.00		47,819.00
b. Step & Column Adjustment				4,902.00		1,810.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	42,917.00	11.42%	47,819.00	3.79%	49,629.00
2. Classified Salaries						
a. Base Salaries				26,700.00		27,597.00
b. Step & Column Adjustment				897.00		489.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,700.00	3.36%	27,597.00	1.77%	28,086.00
3. Employee Benefits	3000-3999	27,048.00	12.81%	30,512.00	3.14%	31,469.00
4. Books and Supplies	4000-4999	17,800.00	16.29%	20,700.00	0.00%	20,700.00
5. Services and Other Operating Expenditures	5000-5999	162,062.00	3.42%	167,608.00	2.20%	171,302.00
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)		276,527.00	6.40%	294,236.00	2.36%	301,186.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		26,695.00		9,463.00		6,487.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		388,138.00		414,833.00		424,296.00
2. Ending Fund Balance (Sum lines C and D1)		414,833.00		424,296.00		430,783.00
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	71,000.00		72,000.00		72,000.00
2. Unassigned/Unappropriated	9790	343,833.00		352,296.00		358,783.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		414,833.00		424,296.00		430,783.00

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	71,000.00		72,000.00		72,000.00
c. Unassigned/Unappropriated	9790	343,833.00		352,296.00		358,783.00
(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)		414,833.00		424,296.00		430,783.00
F. ASSUMPTIONS						
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	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	26,797.00	0.00%	26,797.00	-0.37%	26,697.00
3. Other State Revenues	8300-8599	6,200.00	0.00%	6,200.00	4.84%	6,500.00
4. Other Local Revenues	8600-8799	97,941.00	0.00%	97,941.00	0.00%	97,941.00
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)		130,938.00	0.00%	130,938.00	0.15%	131,138.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				43,659.00		43,659.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	43,659.00	0.00%	43,659.00	0.00%	43,659.00
2. Classified Salaries						
a. Base Salaries				18,086.00		18,086.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,086.00	0.00%	18,086.00	0.00%	18,086.00
3. Employee Benefits	3000-3999	19,379.00	4.48%	20,247.00	5.52%	21,365.00
4. Books and Supplies	4000-4999	1,775.00	-15.49%	1,500.00	0.00%	1,500.00
5. Services and Other Operating Expenditures	5000-5999	48,039.00	-1.23%	47,446.00	-1.93%	46,528.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		130,938.00	0.00%	130,938.00	0.15%	131,138.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		0.00		0.00		0.00
D. FUND BALANCE						
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				
b. Restricted	9740	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	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
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.)						
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)						
F. ASSUMPTIONS						
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.						

BALANCING SPREADSHEET - General Fund
Original 2021-22 Budget Report

(complete and submit to SCOE with 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)		2020-21	2021-22	2022-23	2023-24			
<i>from calculator</i>								
	State Aid	87,101	97,351	102,628	106,596	0		
	EPA	5,696	5,696	5,696	5,502	0		
	Property Taxes	110,375	110,375	110,375	110,375	0		
	In-Lieu of Property Tax	0	0	0	0	0		
	<i>subtotal</i>	203,172	213,422	218,699	222,473	0		
<i>additional items (not in calculator)</i>								
	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	-	-	-		
<i>General Fund total</i>		\$203,172 ◆	\$213,422 ●	\$218,699 □	\$222,473 ▼	\$0 △		
Escape								
	<table><tr><th>resource</th><th>object</th></tr></table>	resource	object					
resource	object							
general fund	0000 8011 State Aid + choice + supplemental	87,101	97,351					
general fund	1400 8012 EPA	5,724	5,696					
general fund	0000/1400 8019 Prior year	110,347	110,375					
general fund	0000 802x-804x Property Taxes	0	0					
general fund	0000 8091 LCFF transfer	0	0					
general fund	0000 8096 In-Lieu of Property Tax	0	0					
	<i>subtotal</i>	203,172	213,422					
general fund	6500 8097 property tax transfer-special educ	0	0					
<i>General Fund total</i>		\$203,172 ◆	\$213,422 ●					
Multi-year Projection								
MYP- general fund	LCFF Sources (8010-8099)	203,172	213,422	218,699	222,473	0		
<i>General Fund total</i>		\$203,172 ◆	\$213,422 ●	\$218,699 □	\$222,473 ▼	\$0 △		

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	218,699	222,473
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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 (2018-19)				
District Regular	10	10		
Charter School				
Total ADA	10	10	0.0%	Met
Second Prior Year (2019-20)				
District Regular	10	10		
Charter School				
Total ADA	10	10	0.0%	Met
First Prior Year (2020-21)				
District Regular	10	10		
Charter School		0		
Total ADA	10	10	0.0%	Met
Budget Year (2021-22)				
District Regular	10			
Charter School	0			
Total ADA	10			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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 (2018-19)				
District Regular	15	15		
Charter School				
Total Enrollment	15	15	0.0%	Met
Second Prior Year (2019-20)				
District Regular	12	12		
Charter School				
Total Enrollment	12	12	0.0%	Met
First Prior Year (2020-21)				
District Regular	12	16		
Charter School				
Total Enrollment	12	16	N/A	Met
Budget Year (2021-22)				
District Regular				
Charter School				
Total Enrollment	0			

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 (2018-19)			
District Regular	10	15	
Charter School		0	
Total ADA/Enrollment	10	15	66.7%
Second Prior Year (2019-20)			
District Regular	10	12	
Charter School			
Total ADA/Enrollment	10	12	83.3%
First Prior Year (2020-21)			
District Regular	10	16	
Charter School	0		
Total ADA/Enrollment	10	16	62.5%
Historical Average Ratio:			70.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			71.3%

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 (2021-22)				
District Regular	10			
Charter School	0			
Total ADA/Enrollment	10	0	0.0%	Met
1st Subsequent Year (2022-23)				
District Regular	10	13		
Charter School				
Total ADA/Enrollment	10	13	76.9%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	10	12		
Charter School				
Total ADA/Enrollment	10	12	83.3%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

With the constantly changing student population, Kashia will remain a Necessary Small School with an average of 10 to 15 students and a hoped for ADA of 10.

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)¹ 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 COLA¹ and its economic recovery target payment, plus or minus one percent.

¹ 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 (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	10.19	10.19	10.19	9.50
b. Prior Year ADA (Funded)		10.19	10.19	10.19
c. Difference (Step 1a minus Step 1b)		0.00	0.00	(0.69)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	-6.77%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		213,422.00	218,699.00	222,473.00
b1. COLA percentage		5.07%	2.48%	3.11%
b2. COLA amount (proxy for purposes of this criterion)		10,820.50	5,423.74	6,918.91
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		5.07%	2.48%	3.11%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		5.07%	2.48%	-3.66%
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 (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	110,347.00	110,375.00	110,375.00	110,375.00
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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Necessary Small School Standard			
(COLA Step 2c, plus/minus 1%):	4.07% to 6.07%	1.48% to 3.48%	2.11% to 4.11%

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 (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	203,172.00	213,422.00	218,699.00	222,473.00
District's Projected Change in LCFF Revenue:		5.04%	2.47%	1.73%
Necessary Small School Standard:		4.07% to 6.07%	1.48% to 3.48%	2.11% to 4.11%
Status:		Met	Met	Not 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)

This amount is per 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 (2018-19)	80,020.22	251,124.42	31.9%
Second Prior Year (2019-20)	18,768.05	187,440.67	10.0%
First Prior Year (2020-21)	85,827.00	274,572.00	31.3%
	Historical Average Ratio:		24.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	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):	19.4% to 29.4%	19.4% to 29.4%	19.4% to 29.4%

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 (2021-22)	96,665.00	276,527.00	35.0%	Not Met
1st Subsequent Year (2022-23)	105,928.00	294,236.00	36.0%	Not Met
2nd Subsequent Year (2023-24)	109,184.00	301,186.00	36.3%	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)

Contracted administrator services as well as maintenance, custodial, food service and classroom assistants.

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	5.07%	2.48%	-3.66%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.93% to 15.07%	-7.52% to 12.48%	-13.66% to 6.34%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	.07% to 10.07%	-2.52% to 7.48%	-8.66% to 1.34%

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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2020-21)	144,469.00		
Budget Year (2021-22)	106,797.00	-26.08%	Yes
1st Subsequent Year (2022-23)	101,797.00	-4.68%	Yes
2nd Subsequent Year (2023-24)	101,697.00	-0.10%	No

Explanation:
(required if Yes)

Received one time CARES/ESSER funds.

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

First Prior Year (2020-21)	9,977.00		
Budget Year (2021-22)	8,000.00	-19.82%	Yes
1st Subsequent Year (2022-23)	8,200.00	2.50%	No
2nd Subsequent Year (2023-24)	8,700.00	6.10%	Yes

Explanation:
(required if Yes)

STRS on Behalf and lottery fluctuations.

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

First Prior Year (2020-21)	124,576.00		
Budget Year (2021-22)	105,941.00	-14.96%	Yes
1st Subsequent Year (2022-23)	105,941.00	0.00%	No
2nd Subsequent Year (2023-24)	105,941.00	0.00%	No

Explanation:
(required if Yes)

Local fundraisers and grants not budgeted in out years.

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

First Prior Year (2020-21)	40,384.00		
Budget Year (2021-22)	19,575.00	-51.53%	Yes
1st Subsequent Year (2022-23)	22,200.00	13.41%	Yes
2nd Subsequent Year (2023-24)	22,200.00	0.00%	No

Explanation:
(required if Yes)

One time purchases for CARES/ESSER no longer in budget.

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

First Prior Year (2020-21)	225,831.00		
Budget Year (2021-22)	210,101.00	-6.97%	Yes
1st Subsequent Year (2022-23)	215,054.00	2.36%	No
2nd Subsequent Year (2023-24)	217,830.00	1.29%	No

Explanation:
(required if Yes)

One time services for CARES/ESSER are not included in future years.

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
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2020-21)	279,022.00		
Budget Year (2021-22)	220,738.00	-20.89%	Not Met
1st Subsequent Year (2022-23)	215,938.00	-2.17%	Met
2nd Subsequent Year (2023-24)	216,338.00	0.19%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	266,215.00		
Budget Year (2021-22)	229,676.00	-13.73%	Not Met
1st Subsequent Year (2022-23)	237,254.00	3.30%	Met
2nd Subsequent Year (2023-24)	240,030.00	1.17%	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 NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

Received one time CARES/ESSER funds.

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

STRS on Behalf and lottery fluctuations.

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

Local fundraisers and grants not budgeted in out years.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

One time purchases for CARES/ESSER no longer in budget.

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

One time services for CARES/ESSER are not included in future years.

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. Per SB 98 and SB 820 of 2020, resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690 are excluded from the total general fund expenditures calculation.

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, 6500-6540 and 6546, 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, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)

401,765.00

- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

0.00

- c. Net Budgeted Expenditures and Other Financing Uses

401,765.00

3% Required
Minimum Contribution
(Line 2c times 3%)

12,052.95

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

0.00

Status

Not Met

¹ 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)
☒ 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)

Not applicable due to school size.

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 reserves¹ as a percentage of total expenditures and other financing uses² 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 (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
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	69,000.00	71,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	181,780.15	265,242.21	317,138.00
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)	248,780.15	334,242.21	388,138.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	355,950.36	342,971.15	428,299.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	355,950.36	342,971.15	428,299.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	69.9%	97.5%	90.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	23.3%	32.5%	30.2%

¹Available 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.

²A 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 (2018-19)	121,772.57	251,124.42	N/A	Met
Second Prior Year (2019-20)	85,462.06	187,440.67	N/A	Met
First Prior Year (2020-21)	53,895.00	274,572.00	N/A	Met
Budget Year (2021-22) (Information only)	26,695.00	276,527.00		

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 ¹	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

¹ 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 ² (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 (2018-19)	107,607.00	127,007.58	N/A		Met
Second Prior Year (2019-20)	219,615.00	248,780.15	N/A		Met
First Prior Year (2020-21)	318,835.00	334,243.00	N/A		Met
Budget Year (2021-22) (Information only)	388,138.00				

² 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)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

¹ 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.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ 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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.)	10	10	10
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:

No

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

- b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	407,465.00	425,174.00	432,324.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	407,465.00	425,174.00	432,324.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	20,373.25	21,258.70	21,616.20
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):

Status:

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0.00	0.00	0.00
71,000.00	72,000.00	72,000.00
343,833.00	352,296.00	358,783.00
0.00	0.00	0.00
0.00		
0.00		
0.00		
414,833.00	424,296.00	430,783.00
101.81%	99.79%	99.64%
71,000.00	71,000.00	71,000.00
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)

SUPPLEMENTAL INFORMATION

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: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	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 commitments¹ 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.

¹ 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.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

Yes

2. 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, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
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				97,658
CalPERS				47,087
TOTAL:				144,745

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Budget Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
CalSTRS	1,869	1,846	5,751	14,507
CalPERS	(5,980)	(313)	769	124
Total Annual Payments:	(4,111)	1,533	6,520	14,631
Has total annual payment increased over prior year (2020-21)?		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)

Through the 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?

No

b. Do benefits continue past age 65?

No

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
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

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) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	0.0	1.4	1.4	1.5

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.

Kashia does not have a union, the school district sets the salary schedules and the board approved a rate of 2.31% to match a local school district's salary schedule so no AB1200 documents were completed.

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:

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

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

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) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	0.0	0.5	0.5	0.5

Classified (Non-management) Salary and Benefit Negotiations

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

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

Yes

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.

Classified salary schedule was set in 2019 up to 2022. There is no union and often no classified employees except for business services.

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
(2021-22)1st Subsequent Year
(2022-23)2nd Subsequent Year
(2023-24)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
(2021-22)1st Subsequent Year
(2022-23)2nd Subsequent Year
(2023-24)

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

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) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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.

--

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

**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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

**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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

**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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

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 16, 2021

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

SACS2021 Financial Reporting Software - 2021.1.0
6/9/2021 11:19:10 AM

49-70888-0000000

July 1 Budget
2021-22 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.

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

Export of USER General Ledger started at 6/9/2021 11:25:30 AM

OFFICIAL Header for LEA: 49-70888-0000000 Kashia Elementary
VERSION 2021.1.0

Fiscal Year: 2020-21
Type of Data: Estimated Actuals
Number of records exported in group 1: 158

Fiscal Year: 2021-22
Type of Data: Budget
Number of records exported in group 2: 123

Export USER General Ledger completed at 6/9/2021 11:25:31 AM

Export of Supplementals (USER ELEMENTs) started at 6/9/2021 11:25:31 AM
Fiscal Year: 2020-21
Type of Data: Estimated Actuals
Number of records exported in group 3: 248

Fiscal Year: 2021-22
Type of Data: Budget
Number of records exported in group 4: 2266

Export of Supplemental (USER ELEMENTs) completed at 6/9/2021 11:25:31 AM

Export of Explanations started at 6/9/2021 11:25:31 AM
No records to Export for Explanations.

Export of TRC Log started at 6/9/2021 11:25:31 AM
Fiscal Year: 2020-21
Type of Data: Estimated Actuals
Number of records exported in group 5: 55

Fiscal Year: 2021-22
Type of Data: Budget
Number of records exported in group 6: 55

Export of TRC Log completed at 6/9/2021 11:25:31 AM

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

Exported to file: F:\SACS2021\Official\49708880000000BS1.DAT

End of Official Export Process

2021-22 Budget Narrative

Kashia will remain a Necessary Small School District
Enrollment is expected to be between 10 and 15 students
with an ADA of 10.19

Revenue:

8xxx Updated LCFF calculator used for State revenue with taxes flat
82xx Federal Maintenance funds to continue
85xx One-Time CARES/ESSER funds discontinued
86xx No local fundraisers are included
87xx SELPA pass-through funds are at 2021-22 levels

Expenditures:

1xxx One full time teacher
1xxx .4 FTE special education teacher
2xxx .5 FTE classroom aide
2xxx Increase for board stipends
2xxx Business manager
3xxx STRS at 16.92% (not budgeted for current retired special ed teacher)
3xxx PERS at 22.91 % (not budgeted for business mgr due to other full time employment)
3xxx Payroll benefits at 2020-21 levels except increase for unemployment
3xxx Medical capped at employee only medical – no dental
4xxx All one-time ESSER/CARES supplies eliminated
4xxx All other supplies at 2020-21 levels
5xxx All one-time ESSER/CARES services eliminated
5xxx Include 2020-21 levels for travel, dues, alarm, telephone, auditor, intervention
5xxx Include slight increases for superintendent, insurance, utilities, speech

Budgeted Beginning Balance = \$388,138

Budgeted Ending Balance = \$414,833

Net Increase in Fund Balance = \$26,695

		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	\$ 79,820	\$ 87,101	\$ 97,351	\$ 102,628	\$ 106,596
EPA	8012	\$ 28,602	\$ 22,894	\$ 21,135	\$ 9,617	\$ 10,868	\$ 5,724	\$ 5,696	\$ 5,696	\$ 5,502
Taxes	8041	\$ 95,328	\$ 98,064	\$ 94,716	\$ 98,978	\$ 104,605	\$ 102,672	\$ 103,331	\$ 103,375	\$ 103,375
Misc	80xx	\$ 571	\$ -	\$ -	\$ 7,422	\$ 7,901	\$ 7,675	\$ 7,044	\$ 7,000	\$ 7,000
TOTAL REVENUE LIMIT		\$ 180,516	\$ 187,682	\$ 180,824	\$ 194,660	\$ 203,194	\$ 203,172	\$ 213,422	\$ 218,699	\$ 222,473
M&O Impact Grant	8110	\$ 81,381	\$ 34,537	\$ 52,790	\$ 156,357	\$ 90,964	\$ 96,848	\$ 80,000	\$ 75,000	\$ 75,000
Misc-spec ed - CARES	8181	\$ 6,764	\$ -	\$ 283	\$ -	\$ 4,373	\$ 22,203	\$ 2,497	\$ 2,497	\$ 2,497
Title II	8290	\$ 700	\$ 479	\$ -	\$ 573	\$ 511	\$ 630	\$ 300	\$ 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	\$ 20,788	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL FEDERAL		\$ 119,560	\$ 58,432	\$ 73,861	\$ 179,420	\$ 118,473	\$ 144,469	\$ 106,797	\$ 101,697	\$ 101,697
Mandated Costs	8550	\$ 8,543	\$ 3,214	\$ 1,228	\$ 2,024	\$ 308	\$ 328	\$ 300	\$ 300	\$ 300
STRS/PERS - On- Behalf	8590	\$ 2,902	\$ 3,693	\$ 4,417	\$ 10,248	\$ 7,426	\$ 5,889	\$ 5,700	\$ 6,000	\$ 6,200
Lottery	8560	\$ 2,818	\$ 1,682	\$ 807	\$ 2,669	\$ 2,118	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Misc - CARES	85xx	\$ 1,470	\$ 19,162	\$ -	\$ 2,071	\$ 275	\$ 1,760	\$ -	\$ -	\$ -
TOTAL STATE		\$ 15,733	\$ 27,751	\$ 6,452	\$ 17,012	\$ 10,127	\$ 9,977	\$ 8,000	\$ 8,300	\$ 8,500
Interest	8660	\$ 819	\$ 2,054	\$ 3,978	\$ 8,319	\$ 6,457	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Misc (pre-sch, bus, grant**	8699	\$ 8,592	\$ 9,167	\$ 3,770	\$ 7,554	\$ 1,409	\$ 21,635	\$ 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)	\$ 88,773	\$ 97,941	\$ 97,941	\$ 97,941	\$ 97,941
TOTAL LOCAL		\$ 80,045	\$ 112,675	\$ 49,871	\$ (22,172)	\$ 96,639	\$ 124,576	\$ 105,941	\$ 105,941	\$ 105,941
TOTAL REVENUES		\$ 395,854	\$ 386,540	\$ 311,731	\$ 368,868	\$ 428,433	\$ 482,194	\$ 434,160	\$ 434,637	\$ 438,611

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 = CBEDS = 16

2020-21 = 10.19

2021-22 = 10.19

2022-23 = 10.19

*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

16-Jun-21

PTO and Tribe continue to work together to provide a grant for student events
*Special education budgeted at SELPA estimates, currently using a substitute two days per week
*Van revenue discontinued and services reverted to high school
** 2018-19 Revenue for SELPA pass-through, recaptured for 2015/16 - 2017/18
2020-21 - includes one time CARES funding grant
2020-21 - includes one time revenue and expenditures for Water Project

		<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>
Certificated Payroll 1xx										
RSP Sub		\$ 19,080	\$ -	\$ -	\$ 22,187	\$ 1,591	\$ 26,697	\$ 21,162	\$ 24,132	\$ 24,615
Sub/Cultural Ed		\$ -	\$ -	\$ 5,550	\$ 2,793	\$ -	\$ 350	\$ 1,000	\$ 1,000	\$ 1,000
Teacher	BA+60	\$ -	\$ 53,394	\$ 52,696	\$ 51,511	\$ -	\$ 61,350	\$ 64,414	\$ 66,346	\$ 67,673
TOTAL Certificated		\$ 19,080	\$ 53,394	\$ 58,246	\$ 76,491	\$ 1,591	\$ 88,397	\$ 86,576	\$ 91,478	\$ 93,288
Classified Payroll										
Aides	21xx	\$ 53,774	\$ -	\$ -	\$ -	\$ 27,594	\$ 9,688	\$ 15,586	\$ 16,483	\$ 16,972
Van Driver/Stipend	22/29xx	\$ 10,186	\$ 6,648	\$ 3,630	\$ -	\$ 10,292	\$ -	\$ -	\$ -	\$ -
Maint/Custodian	22xx	\$ 2,073	\$ -	\$ -	\$ -	\$ 1,532	\$ -	\$ -	\$ -	\$ -
Business Manager	23xx	\$ 6,345	\$ 22,980	\$ 20,535	\$ 22,380	\$ 23,475	\$ 24,200	\$ 24,200	\$ 24,200	\$ 24,200
Cultural Ed/Intervent	29xx	\$ -	\$ -	\$ 77	\$ 5,175	\$ 1,926	\$ 1,700	\$ 3,000	\$ 3,000	\$ 3,000
Food Service	29xx	\$ -	\$ -	\$ 866	\$ -	\$ 891	\$ -	\$ -	\$ -	\$ -
Board Stipend	295x	\$ 720	\$ 709	\$ 930	\$ 960	\$ 900	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Total Classified		\$ 73,095	\$ 30,337	\$ 26,038	\$ 28,515	\$ 66,610	\$ 36,588	\$ 44,786	\$ 45,683	\$ 46,172
STRS/PERS On Behalf										
Certificated Benefits	5.00%	\$ 2,902	\$ 3,670	\$ 4,369	\$ 10,248	\$ 7,426	\$ 5,889	\$ 5,700	\$ 6,000	\$ 6,200
STRS		\$ 2,330	\$ 4,291	\$ 2,424	\$ 9,345	\$ 319	\$ 2,579	\$ 4,014	\$ 4,370	\$ 4,483
Classified Benefits	10.50%	\$ -	\$ 6,522	\$ 7,604	\$ 10,002	\$ -	\$ 13,128	\$ 10,476	\$ 12,672	\$ 12,926
PERS		\$ 7,938	\$ 2,984	\$ 2,321	\$ 2,637	\$ 6,152	\$ 4,258	\$ 4,802	\$ 4,639	\$ 4,990
Medical		\$ 5,590	\$ 3,192	\$ 3,189	\$ 4,043	\$ (6,151)	\$ 3,349	\$ 3,585	\$ 4,335	\$ 4,556
TOTAL Benefits		\$ 26,194	\$ -	\$ -	\$ -	\$ 5,908	\$ 7,896	\$ 17,850	\$ 18,743	\$ 19,679
		\$ 44,954	\$ 20,659	\$ 19,907	\$ 29,830	\$ 13,654	\$ 37,099	\$ 46,427	\$ 50,759	\$ 52,834
Books										
Classroom	421x	\$ -	\$ -	\$ -	\$ 2,861	\$ -	\$ -	\$ 500	\$ 1,000	\$ 1,000
Misc-PE/Grad/Trip	431x	\$ 4,043	\$ 9,906	\$ 7,995	\$ 5,099	\$ 6,573	\$ 10,360	\$ 5,275	\$ 6,500	\$ 6,500
Computer Software	431x	\$ -	\$ 100	\$ -	\$ 994	\$ -	\$ 4,957	\$ 1,100	\$ 1,200	\$ 1,200
Office	434x	\$ -	\$ 1,000	\$ 1,248	\$ 3,180	\$ 5,639	\$ 11,492	\$ 4,000	\$ 4,000	\$ 4,000
Janitorial	435x	\$ 1,668	\$ 225	\$ 1,425	\$ 1,077	\$ 539	\$ 800	\$ 900	\$ 1,000	\$ 1,000
Van	435x	\$ 400	\$ 686	\$ 187	\$ 404	\$ 1,291	\$ 725	\$ 1,000	\$ 1,000	\$ 1,000
Maintenance	436x	\$ 4,271	\$ 3,598	\$ 4,819	\$ 312	\$ 222	\$ -	\$ 700	\$ 500	\$ 500
Food Service	438x	\$ -	\$ 5,177	\$ 1,230	\$ 2,434	\$ 2,244	\$ 3,044	\$ 3,000	\$ 3,000	\$ 3,000
MISC/PTO	439x	\$ 278	\$ 925	\$ 637	\$ 1,226	\$ 878	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000
Small Equip-CARES	439x	\$ (4,000)	\$ 543	\$ 1,447	\$ 3,975	\$ 853	\$ 6,220	\$ 2,200	\$ 3,000	\$ 3,000
Total Supplies	44xx	\$ 650	\$ 491	\$ -	\$ -	\$ -	\$ 2,286	\$ 19,575	\$ 22,200	\$ 22,200
		\$ 7,310	\$ 22,651	\$ 18,988	\$ 21,562	\$ 18,239	\$ 40,384	\$ 19,575	\$ 22,200	\$ 22,200

<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	\$ 1,808	\$ 2,030	\$ 2,300	\$ 2,500	\$ 2,500
Dues	\$ 53xx	\$ -	\$ -	\$ -	\$ 330	\$ 405	\$ 450	\$ 450	\$ 450
Insurance	\$ 545x	\$ 836	\$ 1,269	\$ 1,240	\$ 1,806	\$ 2,356	\$ 2,403	\$ 2,600	\$ 2,700
Utilities	\$ 55xx	\$ 12,810	\$ 11,237	\$ 11,275	\$ 8,757	\$ 10,300	\$ 13,300	\$ 14,300	\$ 14,300
Repairs	\$ 56xx	\$ 456	\$ 1,283	\$ 313	\$ 1,890	\$ -	\$ 1,000	\$ 2,000	\$ 2,000
Recess	\$ 5806	\$ 1,832	\$ 864	\$ 1,673	\$ -	\$ 5,000	\$ -	\$ -	\$ -
Rental	\$ 583x	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Copier	\$ 5632	\$ 1,866	\$ 2,586	\$ 1,870	\$ 3,669	\$ 2,300	\$ 3,400	\$ 3,600	\$ 3,600
Custodian	\$ 58xx	\$ 2,051	\$ 1,781	\$ 394	\$ 1,526	\$ 1,500	\$ 2,500	\$ 2,000	\$ 2,000
MiscVan	\$ 58xx	\$ 2,859	\$ 2,919	\$ 1,248	\$ 324	\$ 500	\$ 2,000	\$ 500	\$ 500
MiscFood	\$ 58xx	\$ 1,230	\$ 1,835	\$ 1,779	\$ 1,303	\$ 1,500	\$ 2,000	\$ 500	\$ 500
Board	\$ 58xx	\$ -	\$ -	\$ 352	\$ 267	\$ 595	\$ 600	\$ 300	\$ 300
Maintenance	\$ 58xx	\$ 6,540	\$ 5,765	\$ 10,173	\$ 5,562	\$ 6,000	\$ 5,000	\$ 6,500	\$ 6,500
DP	\$ 5817	\$ 3,188	\$ 4,406	\$ 3,690	\$ 3,555	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Legal	\$ 5823	\$ 2,401	\$ -	\$ 5,902	\$ 812	\$ 1,250	\$ 1,500	\$ 1,000	\$ 1,000
Advertisement	\$ 5825	\$ 96	\$ 226	\$ 348	\$ 1,552	\$ 500	\$ 500	\$ 500	\$ 500
Audit	\$ 582x	\$ 22,800	\$ 14,350	\$ 14,250	\$ 10,725	\$ 18,775	\$ 15,000	\$ 15,500	\$ 15,500
Fiscal Services	\$ 583x	\$ 470	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administrator	\$ 5838	\$ 110,401	\$ 109,291	\$ 114,142	\$ 122,271	\$ 128,608	\$ 131,180	\$ 133,804	\$ 136,480
Tech	\$ 5840	\$ 9,859	\$ 1,842	\$ -	\$ -	\$ -	\$ 500	\$ 2,500	\$ 2,500
Speech Therapist	\$ 5807	\$ 1,150	\$ -	\$ 850	\$ -	\$ -	\$ 10,665	\$ 15,000	\$ 15,000
Alarm	\$ 5832	\$ 1,350	\$ 1,312	\$ 990	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
RSP	\$ 58/52xx	\$ 959	\$ 6,046	\$ 2,728	\$ 46,855	\$ 11,056	\$ 2,068	\$ 2,500	\$ 2,500
Class Assist	\$ 5806	\$ 1,369	\$ 1,092	\$ 727	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 5911	\$ 2,588	\$ 2,626	\$ 2,182	\$ 2,625	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Intervention	\$ 5830	\$ -	\$ -	\$ 3,350	\$ -	\$ 1,000	\$ 500	\$ -	\$ 500
Misc/Ed Effect	\$ 58&59	\$ -	\$ 2,110	\$ 1,113	\$ 1,329	\$ 23,656	\$ 4,735	\$ 500	\$ 500
Total Services	\$ 142,688	\$ 187,710	\$ 174,046	\$ 209,556	\$ 218,466	\$ 225,831	\$ 210,101	\$ 215,054	\$ 217,830
Capital Outlay	\$ -	\$ -	\$ -	\$ 18,363	\$ 24,411	\$ -	\$ -	\$ -	\$ -
Other Outgo	\$ 1,420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 288,547	\$ 314,751	\$ 297,225	\$ 355,950	\$ 342,971	\$ 428,299	\$ 407,465	\$ 425,174	\$ 432,324
Beginning Bal	\$ 42,260	\$ 149,567	\$ 221,357	\$ 235,863	\$ 248,780	\$ 334,243	\$ 388,138	\$ 414,833	\$ 424,296
Revenues	\$ 395,854	\$ 386,540	\$ 311,731	\$ 368,868	\$ 428,433	\$ 482,194	\$ 434,160	\$ 434,637	\$ 438,611
Expenditures	\$ 288,547	\$ 314,750	\$ 297,225	\$ 355,950	\$ 342,971	\$ 428,299	\$ 407,465	\$ 425,174	\$ 432,324
Ending Balance	\$ 149,567	\$ 221,357	\$ 235,863	\$ 248,780	\$ 334,243	\$ 388,138	\$ 414,833	\$ 424,296	\$ 430,583
	\$ 107,307	\$ 71,789	\$ 14,506	\$ 12,918	\$ 85,462	\$ 53,895	\$ 26,695	\$ 9,463	\$ 6,287

Note:

- 1xxx = Teacher at BA+45 step 8 based on new salary schedule with 2.31%
- 1xxx = RSP teacher paid as a substitute with an average of 2 days per week (retiree - no STRS)
- 2xxx = Cultural studies for Native American language may be a contracted service
- 2xxx = Classroom aide @ 4 hours per day
- 2xxx = Van driver moved to the high school
- 2xxx = Board stipends increased
- 2xxx = Business Manager contract expires June 2022, looking at renewing contract for another 3 years
- 3xxx = PERS/STRS at School Services dashboard, employee only prorated medical, cert misc payroll at 5%, class at 10.5% (increase unemployment one year)
- 3xxx=STRS = 20/21 = 16.15, 21/22 = 16.92, 22/23 = 19.1%, 23/24 = 19.1%; PERS = 20/21 = 20.7, 21/22 = 22.91, 22/23=26.1%, 23/24 = 27.1%
- 3xxx= PERS for business manager refunded and no longer charged for that position
- 3xxx=Medical employee only, no dental
- 4xxx = Only change due to fundraisers and one time CARES grant not included in future years
- 5xxx = RSP adjusted as necessary to meet needs of student travel for services required include speech services
- 5xxx = Food service prep - recess, maintenance & custodial services still contracted
- 5xxx = Tech services decreased due to actual needs and lack of vendor
- 5xxx = Administrator contracted through SCOE through 2023
- 5xxx = Audit costs change due to actual year service was provided
- 5xxx = Contracted van services deleted (back to high school)
- 5xxx = Special Ed services being monitored
- Misc = One time grant revenue and expenditures for water fountain project
- 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

6/9/2021

SCOE BIZ

Business Services

Bulletin No. 21-22

Kashua



Sonoma County
Office of Education

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

May 13, 2021

To: District and Charter Business Services
From: Sarah Lampenfeld, Director, External Fiscal Services
Subject: 2021-22 Adopted Budget Process

Process/Procedures

The 2021-22 proposed Budget must be adopted on the same day as the adoption of the LEA's 2021-22 Local Control and Accountability Plan (LCAP) *and* must take place at a Board meeting at least one day after the Public Hearings. Each should be separate items on the Board agenda.

Please submit the following documents within 5 days of adoption or by no later than July 1, 2021 (whichever is sooner):

1. **The 2021-22 Adopted Budget** should be sent to your SCOE Advisor.
 - a. E-mail the 2021-22 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.
2. **The 2021-22 adopted LCAP should be submitted to LCAP@scoe.org**
 - a. E-mail your internal LCAP Budget crosswalk document directly to your SCOE Advisor

Adopted Budget Required Forms

The 2021-22 Adopted Budget must be submitted using the State SACS2021 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:

Form name

- | | |
|--|------|
| 1. Budget Certification (with original signature, or scanned emailed copy) | CB |
| 2. Workers' Compensation Certification (with original signature, or scanned copy) | CC |
| 3. Average Daily Attendance | A |
| 4. Summary of Interfund Activities—Budget | SIAB |
| 5. Summary (2 pages) for each fund operated by the district ~ Forms 01, 09, etc. ## | |
| 6. Criteria and Standards Review | 01CS |
| 7. Changes in Assets and Liabilities (Warrant/Pass-Through) – <i>if applicable</i> | 76A |
| 8. Technical Review Checklist | TRC |
| 9. Multi-year Projection ~ 2020-21 for comparison and 2021-22, 2022-23 & 2023-24 | |
| a. General Fund (GF) and Non-General Fund Charters | |
| b. Additional Scenarios of MYP as presented to Board | MYP |
| c. Other Funds ~ <i>Optional</i> - Helpful for funds that Transfer-In to the GF | |
| 10. 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 (once available) for your 2021-22 Adopted Budget | |

- ~~11.~~ **Balancing Spreadsheet** – located at <http://www.scoe.org/pub/htdocs/fiscal-forms.html>
- ~~12.~~ Narrative ~ informative and comprehensive
- ~~13.~~ Current Year Budget Assumptions
- ~~14.~~ Multi-Year Budget Assumptions
- ~~15.~~ Cash Flow Statement for 2021-22
- 16. **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 2021-22 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 2021-22 Adopted Budget, it is best to update your 2021-22 current year budget to reflect a realistic June 30, 2021 ending fund balance (i.e. July 1, 2021 beginning fund balance in 2021-22) Do NOT budget any closed resources in 2021-22.
- 2. Please review any SCOE memos and the BASC Common Message related to the 2021-22 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. LEAs must use the May Revise parameters included in latest LCFF calculator (once released) for calculation of the MPP percentage and amount for 2021-22. 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 to modify their draft LCAP accordingly.
- 4. The SACS Instruction Manual and Software Guide is included in the SACS2021 software and should be reviewed. (In your C drive, double click on SACS2021).

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

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 slampenfeld@scoe.org.

Kashia School District

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

Fund
Minute
Calculation

Agenda

Governing School Board

Board Meeting ~~Wednesday, June 9, 2021~~

3:00 ~~4:00~~ p.m. – District Office

Monday, June 14, 2021

start 3:27

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

Glenda Antone

Gene Parrish

Charlene Pinola

✓
~~Absent~~
✓

Frances Johnson

Amy Ruegg

Patti Pomplin

✓
✓
✓

2. Approval of Agenda

Glenda/char

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

Public comment on any item of interest to the public that is within in the Board's jurisdiction will be heard. The Board may limit comments to no more than 5 minutes each pursuant to Board policy. Public comment will be allowed on each specific agenda item prior to Board action thereon.

None

4. Public Hearing

4.1 2021-22 Budget

Open: 3:29

Closed: 3:30

Comments:

4.2 2021-22 LCAP (Local Control Accountability Plan)

Open: 3:30

Closed: 3:33

Comments:

4.3 2021-22 LCFF (Local Control Funding Formula)

Open: 3:33

Closed: 3:36

Comments:

4.4 2021-22 EPA (Education Protection Account)

Open: 3:36

Closed: 3:38

Comments:

4.5 2021-22 Excess Minimum Reserves

Open: 3:38

Closed: 3:40

Comments:

5. Items Scheduled for Information and Discussion – From May Regular 05/12/21

5.1 / Second Reading Board Policies

BP 3110 Transfer of Funds

BP 3220.1 Lottery Funds

BP 3260 Fees and Charges

AR 3260 Fees and Charges

BP 3312.2 Educational Travel Program Contracts

AR 3312.2 Educational Travel Program Contracts

Kashia School District

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

BP 3312 Payment for Goods and Services
AR 3314 Payment for Goods and Services
BP 3314.2 Revolving Funds
BP 3452 Student Activity Funds
BP 3510 Green School Operations

6. Items Scheduled for Discussion and Action

- 6.1 Approve New Rate for Trustee Stipends
- 6.2 ✓ Approve Updated Staff Handbook

Glenda/Char
↑ Glenda/Char

7. Items Scheduled for Future Board Meetings

- 7.1 Board Policies
- 7.2 2021-22 Budget
- 7.3 Budget Updates
- 7.4 Student Bereavement Leave

3:30 pg 1
~~3:30~~ Teacher pay \$175
sub

8. Adjournment

3:52

Next Board Meeting,
June 16, 2021 – Special Meeting
4:00 p.m.

5 days ceremony max per year