

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

X

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.

X

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

Place: Kashia School District

Date: May 27, 2022

Date: June 08, 2022

Time: 4:00 pm

Adoption Date: June 15, 2022

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.		X
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 (2021-22) 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)		X
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
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 15, 2022	
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	
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Description			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F	
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)
A. REVENUES										
1) LCFF Sources		8010-8099			230,161.00	0.00	241,185.00	0.00	241,185.00	4.8%
2) Federal Revenue		8100-8299			127,229.00	31,102.00	75,000.00	26,697.00	101,697.00	-35.8%
3) Other State Revenue		8300-8599			1,334.00	60,300.00	1,859.00	17,289.00	19,148.00	-68.9%
4) Other Local Revenue		8600-8799			14,213.00	95,156.00	6,000.00	95,087.00	101,087.00	-7.6%
5) TOTAL, REVENUES					372,937.00	186,558.00	324,044.00	139,073.00	463,117.00	-17.2%
B. EXPENDITURES										
1) Certificated Salaries		1000-1999			12,373.00	56,384.00	49,892.00	46,629.00	96,521.00	40.4%
2) Classified Salaries		2000-2999			26,200.00	9,745.00	30,500.00	18,983.00	49,483.00	37.7%
3) Employee Benefits		3000-3999			10,457.00	9,300.00	29,170.00	13,025.00	42,195.00	113.6%
4) Books and Supplies		4000-4999			21,630.00	21,337.00	17,448.00	1,409.00	18,857.00	-56.1%
5) Services and Other Operating Expenditures		5000-5999			201,765.00	103,795.00	174,935.00	59,027.00	233,962.00	-23.4%
6) Capital Outlay		6000-6999			0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499			8,896.00	0.00	0.00	0.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399			0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES					281,321.00	200,561.00	301,945.00	139,073.00	441,018.00	-8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)										
					91,616.00	(14,003.00)	22,099.00	0.00	22,099.00	-71.5%
D. OTHER FINANCING SOURCES/USES										
1) Interfund Transfers										
a) Transfers In		8900-8929			0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629			0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses										
a) Sources		8930-8979			0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699			0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999			0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES					0.00	0.00	0.00	0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)										
					91,616.00	(14,003.00)	22,099.00	0.00	22,099.00	-71.5%
F. FUND BALANCE, RESERVES										
1) Beginning Fund Balance										
a) As of July 1 - Unaudited		9791			416,961.00	14,003.00	508,577.00	0.00	508,577.00	18.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			416,961.00	14,003.00	430,964.00	508,577.00	0.00	508,577.00	18.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			416,961.00	14,003.00	430,964.00	508,577.00	0.00	508,577.00	18.0%
2) Ending Balance, June 30 (E + F1e)			508,577.00	0.00	508,577.00	530,676.00	0.00	530,676.00	4.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	71,000.00	0.00	71,000.00	71,000.00	0.00	71,000.00	0.0%
Unassigned/Unappropriated Amount		9790	437,577.00	0.00	437,577.00	459,676.00	0.00	459,676.00	5.1%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	583,143.58	95,652.54	678,796.12				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	14.40	.60	15.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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%
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	948.00	948.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			948.00	948.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			948.00	948.00	0.0%
2) Ending Balance, June 30 (E + F1e)			948.00	948.00	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	948.00	948.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	951.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			951.88		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			951.88		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%

Description	2021-22 Estimated Actuals			2022-23 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)	7.69	7.69	10.19	10.00	10.00	10.00
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)	7.69	7.69	10.19	10.00	10.00	10.00
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

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7.69	7.69	10.19	10.00	10.00	10.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code 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:

☒ This school district is not self-insured for workers' compensation claims.

Signed

Date of
Meeting: Jun
15,
2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:

Patti Pomplin

Title:

CBO

Telephone:

707-321-5849

E-mail:

ppomplin@kashiaesd.org

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
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								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
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	0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail						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								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
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								
61 CAFETERIA ENTERPRISE FUND								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
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								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	0.00	0.00		

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			459,676.00	453,676.00	440,409.00	427,142.00	412,476.00	407,810.00	461,784.00	495,414.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019			10,703.00	10,703.00	9,304.00	9,304.00	10,703.00	7,600.00	7,600.00
Property Taxes	8020-8079							67,241.00		
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299								50,000.00	
Other State Revenue	8300-8599						10,000.00			
Other Local Revenue	8600-8799			9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	19,703.00	19,703.00	18,304.00	28,304.00	86,944.00	66,600.00	16,600.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999			8,770.00	8,770.00	8,770.00	8,770.00	8,770.00	8,770.00	8,770.00
Classified Salaries	2000-2999		2,500.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
Employee Benefits	3000-3999		3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
Books and Supplies	4000-4999			1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Services	5000-5999			15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			6,000.00	32,970.00	32,970.00	32,970.00	32,970.00	32,970.00	32,970.00	32,970.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(6,000.00)	(13,267.00)	(13,267.00)	(14,666.00)	(4,666.00)	53,974.00	33,630.00	(16,370.00)
F. ENDING CASH (A + E)			453,676.00	440,409.00	427,142.00	412,476.00	407,810.00	461,784.00	495,414.00	479,044.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:										
A. BEGINNING CASH	JUNE		479,044.00	463,277.00	521,748.00	508,481.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		8,203.00	8,203.00	10,703.00	30,399.00	0.00		123,425.00	123,425.00
Property Taxes	8020-8079			44,238.00			6,281.00		117,760.00	117,760.00
Miscellaneous Funds	8080-8099								0.00	0.00
Federal Revenue	8100-8299			25,000.00			26,697.00		101,697.00	101,697.00
Other State Revenue	8300-8599			5,000.00		4,148.00			19,148.00	19,148.00
Other Local Revenue	8600-8799		9,000.00	9,000.00	9,000.00	9,000.00	2,087.00		101,087.00	101,087.00
Interfund Transfers In	8910-8929								0.00	0.00
All Other Financing Sources	8930-8979								0.00	0.00
TOTAL RECEIPTS			17,203.00	91,441.00	19,703.00	43,547.00	35,065.00	0.00	463,117.00	463,117.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		8,770.00	8,770.00	8,770.00	8,821.00	0.00		96,521.00	96,521.00
Classified Salaries	2000-2999		4,200.00	4,200.00	4,200.00	4,983.00			49,483.00	49,483.00
Employee Benefits	3000-3999		3,500.00	3,500.00	3,500.00	3,695.00			42,195.00	42,195.00
Books and Supplies	4000-4999		1,500.00	1,500.00	1,500.00	500.00	3,357.00		18,857.00	18,857.00
Services	5000-5999		15,000.00	15,000.00	15,000.00	15,000.00	68,962.00		233,962.00	233,962.00
Capital Outlay	6000-6599				0.00				0.00	0.00
Other Outgo	7000-7499								0.00	0.00
Interfund Transfers Out	7600-7629								0.00	0.00
All Other Financing Uses	7630-7699								0.00	0.00
TOTAL DISBURSEMENTS			32,970.00	32,970.00	32,970.00	32,999.00	72,319.00	0.00	441,018.00	441,018.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199								0.00	0.00
Accounts Receivable	9200-9299								0.00	0.00
Due From Other Funds	9310								0.00	0.00
Stores	9320								0.00	0.00
Prepaid Expenditures	9330								0.00	0.00

[illegible]

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Revenue Limit = LCFF	8011 \$ 56,015	\$ 66,724	\$ 64,973	\$ 78,643	\$ 79,820	\$ 81,205	\$ 107,901	\$ 118,979	\$ 110,702	\$ 117,381
EPA	8012 \$ 28,602	\$ 22,894	\$ 21,135	\$ 9,617	\$ 10,868	\$ 5,595	\$ 6,702	\$ 4,446	\$ 2,000	\$ 2,000
Taxes	8041 \$ 95,328	\$ 98,064	\$ 94,716	\$ 98,978	\$ 104,605	\$ 108,588	\$ 107,283	\$ 110,760	\$ 112,975	\$ 115,234
Misc	80xx \$ 571	\$ -	\$ -	\$ 7,422	\$ 7,901	\$ 7,784	\$ 8,275	\$ 7,000	\$ 7,000	\$ 7,000
TOTAL REVENUE LIMIT	\$ 180,516	\$ 187,682	\$ 180,824	\$ 194,660	\$ 203,194	\$ 203,172	\$ 230,161	\$ 241,185	\$ 232,677	\$ 241,615
M&O Impact Grant	8110 \$ 81,381	\$ 34,537	\$ 52,790	\$ 156,357	\$ 90,964	\$ 96,848	\$ 127,229	\$ 75,000	\$ 75,000	\$ 75,000
Misc-spec ed - CARES	8181 \$ 6,764	\$ -	\$ 283	\$ -	\$ 4,373	\$ 24,928	\$ 5,222	\$ 2,497	\$ 2,497	\$ 2,497
Title II	8290 \$ 700	\$ 479	\$ -	\$ 573	\$ 511	\$ 630	\$ 300	\$ 200	\$ 200	\$ 200
Indian Ed	8290 \$ 4,000	\$ 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	\$ 21,580	\$ 20,000	\$ 20,000	\$ 2,000
TOTAL FEDERAL	\$ 119,560	\$ 58,432	\$ 73,861	\$ 179,420	\$ 118,473	\$ 147,194	\$ 158,331	\$ 101,697	\$ 101,697	\$ 101,697
Mandated Costs	8550 \$ 8,543	\$ 3,214	\$ 1,228	\$ 2,024	\$ 308	\$ 328	\$ 334	\$ 311	\$ 300	\$ 300
STRS/PERS - On- Behalf	8590 \$ 2,902	\$ 3,693	\$ 4,417	\$ 10,248	\$ 7,426	\$ -	\$ 5,700	\$ 6,000	\$ 6,200	\$ 6,500
Lottery	8560 \$ 2,818	\$ 1,682	\$ 807	\$ 2,669	\$ 2,118	\$ 2,381	\$ 1,300	\$ 1,729	\$ 2,000	\$ 2,000
Misc - CARES	85xx \$ 1,470	\$ 19,162	\$ -	\$ 2,071	\$ 275	\$ 18,989	\$ 24,300	\$ 11,108	\$ 11,100	\$ 11,100
TOTAL STATE	\$ 15,733	\$ 27,751	\$ 6,452	\$ 17,012	\$ 10,127	\$ 21,698	\$ 61,634	\$ 19,148	\$ 19,600	\$ 19,900
Interest	8660 \$ 819	\$ 2,054	\$ 3,978	\$ 8,319	\$ 6,457	\$ 3,621	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Misc (pre-sch, bus, grant**	8699 \$ 8,592	\$ 9,167	\$ 3,770	\$ 7,554	\$ 1,409	\$ 25,531	\$ 4,220	\$ 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	\$ 95,087	\$ 95,087	\$ 95,087	\$ 95,087	\$ 95,087
TOTAL LOCAL	\$ 80,045	\$ 112,675	\$ 49,871	\$ (22,172)	\$ 96,639	\$ 124,231	\$ 109,369	\$ 101,087	\$ 101,087	\$ 101,087
TOTAL REVENUES	\$ 395,854	\$ 386,540	\$ 311,731	\$ 368,868	\$ 428,433	\$ 496,295	\$ 559,495	\$ 463,117	\$ 455,061	\$ 464,299

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 = 10.19

2021-22 = 7.69

2022-23 = 10

2023-24 = 10

*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

8-Jun-22

2021/22 = CBEDS = 9

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>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>	<u>2024-25</u>
Certificated Payroll 1xx										
RSP Sub	\$ 19,080	\$ -	\$ -	\$ 22,187	\$ 1,591	\$ 36,384	\$ 26,629	\$ 24,132	\$ 24,615	\$ 25,000
Sub/Cultural Ed	\$ -	\$ -	\$ 5,550	\$ 2,793	\$ -	\$ 525	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Teacher BA+60	\$ -	\$ 53,394	\$ 52,696	\$ 51,511	\$ -	\$ 58,853	\$ 32,373	\$ 68,892	\$ 67,673	\$ 70,000
TOTAL Certificated	\$ 19,080	\$ 53,394	\$ 58,246	\$ 76,491	\$ 1,591	\$ 90,516	\$ 68,757	\$ 96,521	\$ 93,288	\$ 96,000
Classified Payroll										
Aides	\$ 53,774	\$ -	\$ -	\$ -	\$ 27,594	\$ 126	\$ 7,245	\$ 16,483	\$ 16,972	\$ 17,500
Van Driver/Stipend	\$ 10,186	\$ 6,648	\$ 3,630	\$ -	\$ 10,292	\$ -	\$ -	\$ -	\$ -	\$ -
Maint/Custodian	\$ 2,073	\$ -	\$ -	\$ -	\$ 1,532	\$ -	\$ -	\$ -	\$ -	\$ -
Business Manager	\$ 6,345	\$ 22,980	\$ 20,535	\$ 22,380	\$ 23,475	\$ 25,050	\$ 24,200	\$ 28,000	\$ 28,000	\$ 28,000
Cultural Ed/Intervent	\$ -	\$ -	\$ 77	\$ 5,175	\$ 1,926	\$ 685	\$ 2,500	\$ 3,000	\$ 3,000	\$ 3,000
Food Service	\$ -	\$ -	\$ 866	\$ -	\$ 891	\$ -	\$ -	\$ -	\$ -	\$ -
Board Stipend	\$ 720	\$ 709	\$ 930	\$ 960	\$ 900	\$ 960	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Total Classified	\$ 73,095	\$ 30,337	\$ 26,038	\$ 28,515	\$ 66,610	\$ 26,821	\$ 35,945	\$ 49,483	\$ 49,972	\$ 50,500
STRS/PERS On Behalf	\$ 2,902	\$ 3,670	\$ 4,369	\$ 10,248	\$ 7,426	\$ -	\$ 5,700	\$ 6,000	\$ 6,200	\$ 6,500
Certificated Benefits 5.00%	\$ 2,330	\$ 4,291	\$ 2,424	\$ 9,345	\$ 319	\$ 2,935	\$ 1,720	\$ 3,530	\$ 4,483	\$ 4,800
STRS	\$ -	\$ 6,522	\$ 7,604	\$ 10,002	\$ -	\$ 9,505	\$ 3,068	\$ 12,672	\$ 17,818	\$ 18,336
Classified Benefits 10.50%	\$ 7,938	\$ 2,984	\$ 2,321	\$ 2,637	\$ 6,152	\$ 2,533	\$ 4,640	\$ 5,007	\$ 5,247	\$ 5,303
PERS	\$ 5,590	\$ 3,192	\$ 3,189	\$ 4,043	\$ (6,151)	\$ 67	\$ 1,133	\$ 4,186	\$ 4,599	\$ 4,848
Medical	\$ 26,194	\$ -	\$ -	\$ -	\$ 5,908	\$ 7,992	\$ 3,496	\$ 10,800	\$ 11,907	\$ 12,502
TOTAL Benefits	\$ 44,954	\$ 20,659	\$ 19,907	\$ 29,830	\$ 13,654	\$ 23,032	\$ 19,757	\$ 42,195	\$ 50,254	\$ 52,289
Books	\$ -	\$ -	\$ -	\$ 2,861	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
Classroom	\$ 4,043	\$ 9,906	\$ 7,995	\$ 5,099	\$ 6,573	\$ 18,578	\$ 11,665	\$ 5,857	\$ 6,500	\$ 6,500
Misc-PE/Grad/Trip	\$ -	\$ 100	\$ -	\$ 994	\$ -	\$ -	\$ 1,100	\$ 1,000	\$ 1,200	\$ 1,200
Computer Software	\$ -	\$ 1,000	\$ 1,248	\$ 3,180	\$ 5,639	\$ 11,323	\$ 10,503	\$ 4,000	\$ 4,000	\$ 4,000
Office	\$ 1,668	\$ 225	\$ 1,425	\$ 1,077	\$ 539	\$ 662	\$ 800	\$ 800	\$ 1,000	\$ 1,000
Janitorial	\$ 400	\$ 686	\$ 187	\$ 404	\$ 1,291	\$ 350	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Van	\$ 4,271	\$ 3,598	\$ 4,819	\$ 312	\$ 222	\$ -	\$ 700	\$ 700	\$ 500	\$ 500
Maintenance	\$ -	\$ 5,177	\$ 1,230	\$ 2,434	\$ 2,244	\$ 2,309	\$ 3,069	\$ 3,000	\$ 3,000	\$ 3,000
Food Service	\$ 278	\$ 925	\$ 637	\$ 1,226	\$ 878	\$ -	\$ 500	\$ 500	\$ 1,000	\$ 1,000
MISC/PTO	\$ (4,000)	\$ 543	\$ 1,447	\$ 3,975	\$ 853	\$ 6,398	\$ 13,630	\$ 2,000	\$ 3,000	\$ 3,000
Small Equip-CARES	\$ 650	\$ 491	\$ -	\$ -	\$ -	\$ 9,819	\$ -	\$ -	\$ -	\$ -
Total Supplies	\$ 7,310	\$ 22,651	\$ 18,988	\$ 21,562	\$ 18,239	\$ 49,439	\$ 42,967	\$ 18,857	\$ 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>	<u>2024-25</u>
Travel	\$ 866	\$ 479	\$ 1,206	\$ 2,107	\$ 1,808	\$ 522	\$ 1,800	\$ 1,700	\$ 2,500	\$ 2,500
Dues	\$ -	\$ -	\$ -	\$ -	\$ 330	\$ 403	\$ 610	\$ 610	\$ 700	\$ 750
Insurance	\$ 848	\$ 836	\$ 1,269	\$ 1,240	\$ 1,806	\$ 2,356	\$ 2,565	\$ 2,693	\$ 2,700	\$ 2,800
Utilities	\$ 12,748	\$ 12,810	\$ 11,237	\$ 11,275	\$ 8,757	\$ 7,866	\$ 13,300	\$ 13,300	\$ 14,300	\$ 14,300
Repairs	\$ 3,385	\$ 456	\$ 1,283	\$ 313	\$ 1,890	\$ -	\$ 515	\$ 1,000	\$ 2,000	\$ 2,000
Class Assist	\$ -	\$ 1,832	\$ 864	\$ 1,673	\$ -	\$ 5,640	\$ -	\$ -	\$ -	\$ -
Rental	\$ 1,216	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Copier	\$ 1,038	\$ 1,866	\$ 2,586	\$ 1,870	\$ 3,669	\$ 2,208	\$ 3,400	\$ 3,400	\$ 3,600	\$ 3,600
Custodian	\$ -	\$ 2,051	\$ 1,781	\$ 394	\$ 1,526	\$ 460	\$ 2,500	\$ 2,500	\$ 2,000	\$ 2,000
MiscVan	\$ 172	\$ 2,859	\$ 2,919	\$ 1,248	\$ 324	\$ 426	\$ 2,000	\$ 2,000	\$ 500	\$ 500
MiscFood	\$ 695	\$ 1,230	\$ 1,835	\$ 1,779	\$ 1,303	\$ 1,768	\$ 2,000	\$ 2,500	\$ 500	\$ 500
Board	\$ 350	\$ -	\$ -	\$ 352	\$ 267	\$ 587	\$ 440	\$ 440	\$ 300	\$ 400
Maintenance	\$ 2,768	\$ 6,540	\$ 5,765	\$ 10,173	\$ 5,562	\$ 2,965	\$ 5,000	\$ 5,000	\$ 6,500	\$ 6,500
DP	\$ 2,558	\$ 3,188	\$ 4,406	\$ 3,690	\$ 3,555	\$ 2,986	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Legal	\$ 3,313	\$ 2,401	\$ -	\$ 5,902	\$ 812	\$ 1,064	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000
Advertisement	\$ 172	\$ 96	\$ 226	\$ 348	\$ 1,552	\$ 247	\$ 1,000	\$ 1,000	\$ 500	\$ 500
Audit	\$ 10,500	\$ 22,800	\$ 14,350	\$ 14,250	\$ 10,725	\$ 14,775	\$ 15,000	\$ 15,750	\$ 15,500	\$ 1,600
Fiscal Services	\$ 12,457	\$ 470	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administrator	\$ 81,066	\$ 110,401	\$ 109,291	\$ 114,142	\$ 122,271	\$ 128,608	\$ 172,413	\$ 134,211	\$ 139,633	\$ 142,426
Tech	\$ 2,867	\$ 9,859	\$ 1,842	\$ -	\$ -	\$ 1,035	\$ 11,000	\$ 10,000	\$ 10,000	\$ 10,000
Speech Therapist	\$ 4,000	\$ 1,150	\$ -	\$ 850	\$ -	\$ 6,853	\$ 17,109	\$ 15,000	\$ 7,000	\$ 7,000
Alarm	\$ 1,669	\$ 1,350	\$ 1,312	\$ 990	\$ 1,500	\$ 900	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
RSP	\$ -	\$ 959	\$ 6,046	\$ 2,728	\$ 46,855	\$ 1,226	\$ 6,968	\$ 1,350	\$ 2,500	\$ 2,500
Recess	\$ -	\$ 1,369	\$ 1,092	\$ 727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ -	\$ 2,588	\$ 2,626	\$ 2,182	\$ 2,625	\$ 2,730	\$ 2,500	\$ 2,500	\$ 2,900	\$ 3,000
Intervention	\$ -	\$ -	\$ -	\$ 3,350	\$ -	\$ 1,065	\$ 500	\$ 500	\$ 1,000	\$ 1,000
Misc/Ed Effect	\$ -	\$ -	\$ 2,110	\$ 1,113	\$ 1,329	\$ 23,656	\$ 37,440	\$ 11,508	\$ 11,500	\$ 11,500
Total Services	\$ 142,688	\$ 187,710	\$ 174,046	\$ 209,556	\$ 218,466	\$ 209,766	\$ 305,560	\$ 233,962	\$ 233,133	\$ 236,776
Capital Outlay	\$ -	\$ -	\$ -	\$ 18,363	\$ 24,411	\$ -	\$ 8,846	\$ -	\$ -	\$ -
Other Outgo	\$ 1,420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 288,547	\$ 314,751	\$ 297,225	\$ 355,950	\$ 342,971	\$ 399,574	\$ 481,882	\$ 441,018	\$ 448,847	\$ 457,765
Beginning Bal	\$ 42,260	\$ 149,567	\$ 221,357	\$ 235,863	\$ 248,780	\$ 334,243	\$ 430,964	\$ 508,577	\$ 530,676	\$ 526,890
Revenues	\$ 395,854	\$ 386,540	\$ 311,731	\$ 368,868	\$ 428,433	\$ 496,295	\$ 559,495	\$ 463,117	\$ 455,061	\$ 464,299
Expenditures	\$ 288,547	\$ 314,750	\$ 297,225	\$ 355,950	\$ 342,971	\$ 399,574	\$ 481,882	\$ 441,018	\$ 448,847	\$ 457,765
Ending Balance	\$ 149,567	\$ 221,357	\$ 235,863	\$ 248,780	\$ 334,243	\$ 430,964	\$ 508,577	\$ 530,676	\$ 526,890	\$ 533,424
	\$ 107,307	\$ 71,789	\$ 14,506	\$ 12,918	\$ 85,462	\$ 96,722	\$ 77,613	\$ 22,099	\$ 3,786	\$ (6,534)

Note:

- 1xxx = Teacher at BA+45 step 8 based on new salary schedule with 2.31% (teacher resigned October 31, 2021 - looking for replacement)
 1xxx = RSP teacher paid as a substitute with an average of 2 days per week (retiree - no STRS) (Resigning end of June 2022 - looking for replacement)
 2xxx = Cultural studies for Native American language may be a contracted service
 2xxx = Classroom aide @ 4 hours per day (resigned October 2021 - looking for replacement)
 2xxx = Van driver moved to the high school
 2xxx = Board stipends increased
 2xxx = Business Manager contract expires June 2022, looking at renewing contract through December 2025)
 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%, 24/25 = 27.7%
 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 (were partially provided by aide August to October)
 5xxx = Tech services provided @ \$1000 per month through Ally Tech
 5xxx = Administrator contracted through SCOE through June 2022 - expect this expense to be moved to a 1xxx account once we have a new employee
 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

6/8/2022

Model OB23-01 Original 2022-23

Fiscal Year 2022/23

Fund 01 General Fund

Starting Balance	512,152
+ Revenues	463,117
- Expenditures	441,018
- Budgeted Reserves & Fund Bal	512,165
= Unappropriated Balance	22,086

Starting Balance		512,152	
+ Total Revenues		463,117	
= Total Sources		975,269	
Expenditure	Description	Amount	Percentage of Sources
1000	Certificated Personnel Salary	96,521	9.90%
2000	Classified Personnel Salaries	49,483	5.07%
3000	Employee Benefits	42,195	4.33%
4000	Books & Supplies	18,857	1.93%
5000	Svcs & Oth Oper Expenditures	233,962	23.99%
6000			%
7000			%
- Total Expenditures		441,018	45.22%
- Total Budgeted Reserves and Fund Balance		512,165	52.52%
= Unappropriated Balance		22,086	2.26%

Budgeted:

- One Full Time Teacher
- One 2 day per week special Ed teacher
- One 1/2 time instructional aide

Note:

Superintendent/Principal services are listed under services (5800). SCOE will be helping hire a person who will most likely be a Kashia employee - not a SCOE employee. SCOE (it sounds like) would be expecting this person to provide additional teacher instruction part time as well as Supt/Principal duties.

All other potential employees are listed under

Selection 2) Grouped by Account Type, (Org = 46, Restricted? = Y, Control? = N, Fund = 01, Object Digit =

ESCAPE ONLINE

Page 2 of 2

046 - Kashia for Custodian/Maintenance + Food Service

Generated for Patti Pomplin (PPOMPLIN), May 4 2022 12:36PM

Kashia School District

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

Agenda
 Governing School Board
 Wednesday, June 8, 2022 4:00 p.m. **4:04**
 Kashia School District

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

Glenda Antone X

Frances Johnson X

Rick Parrish

Charlene Pinola X

Patti Pomplin X

2. Approval of Agenda **Glenda/Char**

3. Public Comment on Non Agenda Items (Limit 5 Minutes) **None**

4. Public Hearings

4.1 Public Hearing: Local Control Accountability Plan (LCAP)

Open: **4:04**

Closing: **4:06**

4.2 Public Hearing: 2022-23 School District Budget

Open: **4:06**

Closing: **4:07**

4.3 Public Hearing: 2022-23 Local Control Funding Formula (LCFF)

Open: **4:07**

Closing: **4:08**

4.4 Public Hearing: Excess Minimum Reserve Requirement

Open: **4:08**

Closing: **4:09**

4.5 Public Hearing: 2022-23 EPA Education Protection Account

Open: **4:09**

Closing: **4:10**

5. Adjournment

4:10

Next Special Meeting
 Wednesday, June 15, 2022

BALANCING SPREADSHEET - General Fund
Original 2022-23 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)			2021-22	2022-23	2023-24	2024-25	
from calculator							
		State Aid	107,901	118,979	110,702	117,381	0
		EPA	6,702	4,446	2,000	2,000	0
		Property Taxes	115,558	117,760	119,975	122,234	0
		In-Lieu of Property Tax	0	0	0	0	0
		subtotal	230,161	241,185	232,677	241,615	0
additional items (not in calculator)							
		property tax transfer-spec ed 8097	0	0	0	0	0
		basic aid supplemental	0	0	0	0	0
		basic aid choice	0	0	0	0	0
		prior year , object 8019	0	0	0	0	0
		Fund 01, object 8091, LCFF Transfer	0	0	0	0	0
		other	0	0	0	0	0
		prior year amount charter overpaid	0	0	-	-	-
General Fund total			\$230,161 ◆	\$241,185 ●	\$232,677 □	\$241,615 ▼	\$0 △
Escape							
	resource	object					
general fund	0000	8011 State Aid + choice + supplemental	107,901	118,979			
general fund	1400	8012 EPA	6,702	4,446			
general fund	0000/1400	8019 Prior year	0	0			
general fund	0000	802x-804x Property Taxes	115,558	117,760			
general fund	0000	8091 LCFF transfer	0	0			
general fund	0000	8096 In-Lieu of Property Tax	0	0			
		subtotal	230,161	241,185			
general fund	6500	8097 property tax transfer-special educ	0	0			
General Fund total			\$230,161 ◆	\$241,185 ●			
Multi-year Projection							
MYP- general fund	LCFF Sources (8010-8099)		230,161	241,185	232,677	241,615	0
General Fund total			\$230,161 ◆	\$241,185 ●	\$232,677 □	\$241,615 ▼	\$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	232,677	241,615
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June 2022

Kashia Budget Narrative

Kashia is expected to stay a Necessary Small School

There are currently 8 students enrolled and the possibility of 2 to 6 more depending on families moving on or off Kashia.

REVENUE:

- *Per LCFF calculations
- *Continue Federal MO funds – grant completed in January 2022 for the 2022-23 school year
- *SELPA passthrough revenue at a hold harmless amount
- *No one time revenues are included

EXPENDITURES:

- *Kashia currently has no employees except a part time CBO
 - *SCOE is assisting with hiring a half time Superintendent/Principal – half time teacher
 - *Kashia has EdJoin searches going for a full time classroom teacher, a half time RSP teacher and a half time classroom aide
 - *Salary for the Superintendent/Principal/Teacher is budgeted under 5838 but is expected to move to the 11xx/13xx account codes once an employee is hired.
 - *PERS/STRS rates are budgeted using School Services dartboard
 - *Medical benefits are currently only budgeted for a full time classroom teacher but would expect this to change once employees are hired.
 - *The CBO will not be purchasing supplies or materials until employees are hired so expenses for the summer will mostly consist of utilities and CBO pay.
-

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 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	241,185.00	-3.53%	232,677.00	3.84%	241,615.00
2. Federal Revenues	8100-8299	101,697.00	0.00%	101,697.00	0.00%	101,697.00
3. Other State Revenues	8300-8599	19,148.00	2.36%	19,600.00	1.53%	19,900.00
4. Other Local Revenues	8600-8799	101,087.00	0.00%	101,087.00	0.00%	101,087.00
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)		463,117.00	-1.74%	455,061.00	2.03%	464,299.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				96,521.00		93,288.00
b. Step & Column Adjustment				0.00		2,712.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,233.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	96,521.00	-3.35%	93,288.00	2.91%	96,000.00
2. Classified Salaries						
a. Base Salaries				49,483.00		49,972.00
b. Step & Column Adjustment				489.00		528.00
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	49,483.00	0.99%	49,972.00	1.06%	50,500.00
3. Employee Benefits	3000-3999	42,195.00	19.10%	50,254.00	4.05%	52,289.00
4. Books and Supplies	4000-4999	18,857.00	17.73%	22,200.00	0.00%	22,200.00
5. Services and Other Operating Expenditures	5000-5999	233,962.00	-0.35%	233,133.00	1.56%	236,776.00
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)		441,018.00	1.78%	448,847.00	1.99%	457,765.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		22,099.00		6,214.00		6,534.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		508,577.00		530,676.00		536,890.00
2. Ending Fund Balance (Sum lines C and D1)		530,676.00		536,890.00		543,424.00
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		71,000.00		71,000.00
2. Unassigned/Unappropriated	9790	459,676.00		465,890.00		472,424.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		530,676.00		536,890.00		543,424.00
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		71,000.00		71,000.00
c. Unassigned/Unappropriated	9790	459,676.00		465,890.00		472,424.00
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)		530,676.00		536,890.00		543,424.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		120.33%		119.61%		118.71%
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):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
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):						
Sonoma County Office of Education						
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		10.00		10.00
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)		10.00		10.00		10.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		441,018.00		448,847.00		457,765.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		10.00		10.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		441,018.00		448,857.00		457,775.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CS, Criterion 10 for calculation details)		5.00%		5.00%		5.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		22,050.90		22,442.85		22,888.75
f. Reserve Standard - By Amount						
(Refer to Form 01CS, Criterion 10 for calculation details)		75,000.00		75,000.00		75,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		75,000.00		75,000.00		75,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 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	241,185.00	-3.53%	232,677.00	3.84%	241,615.00
2. Federal Revenues	8100-8299	75,000.00	0.00%	75,000.00	0.00%	75,000.00
3. Other State Revenues	8300-8599	1,859.00	7.58%	2,000.00	0.00%	2,000.00
4. Other Local Revenues	8600-8799	6,000.00	0.00%	6,000.00	0.00%	6,000.00
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)		324,044.00	-2.58%	315,677.00	2.83%	324,615.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				49,892.00		46,659.00
b. Step & Column Adjustment						2,712.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,233.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	49,892.00	-6.48%	46,659.00	5.81%	49,371.00
2. Classified Salaries						
a. Base Salaries				30,500.00		30,989.00
b. Step & Column Adjustment				489.00		528.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	30,500.00	1.60%	30,989.00	1.70%	31,517.00
3. Employee Benefits	3000-3999	29,170.00	27.63%	37,229.00	5.47%	39,264.00
4. Books and Supplies	4000-4999	17,448.00	21.50%	21,200.00	0.00%	21,200.00
5. Services and Other Operating Expenditures	5000-5999	174,935.00	-0.89%	173,386.00	1.93%	176,729.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		301,945.00	2.49%	309,463.00	2.78%	318,081.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		22,099.00		6,214.00		6,534.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		508,577.00		530,676.00		536,890.00
2. Ending Fund Balance (Sum lines C and D1)		530,676.00		536,890.00		543,424.00
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		71,000.00		71,000.00
2. Unassigned/Unappropriated	9790	459,676.00		465,890.00		472,424.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		530,676.00		536,890.00		543,424.00
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		71,000.00		71,000.00
c. Unassigned/Unappropriated	9790	459,676.00		465,890.00		472,424.00
(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)		530,676.00		536,890.00		543,424.00

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	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>Explanation required for expenditure adjustments projected on lines B1d, B2d, and B10.</p> <p>Expect to have an unexperienced RSP teacher.</p>						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 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	26,697.00	0.00%	26,697.00	0.00%	26,697.00
3. Other State Revenues	8300-8599	17,289.00	1.80%	17,600.00	1.70%	17,900.00
4. Other Local Revenues	8600-8799	95,087.00	0.00%	95,087.00	0.00%	95,087.00
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)		139,073.00	0.22%	139,384.00	0.22%	139,684.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				46,629.00		46,629.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	46,629.00	0.00%	46,629.00	0.00%	46,629.00
2. Classified Salaries						
a. Base Salaries				18,983.00		18,983.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,983.00	0.00%	18,983.00	0.00%	18,983.00
3. Employee Benefits	3000-3999	13,025.00	0.00%	13,025.00	0.00%	13,025.00
4. Books and Supplies	4000-4999	1,409.00	-29.03%	1,000.00	0.00%	1,000.00
5. Services and Other Operating Expenditures	5000-5999	59,027.00	1.22%	59,747.00	0.50%	60,047.00
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
b. Other Uses	7630-7699	0.00	0.00%		0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		139,073.00	0.22%	139,384.00	0.22%	139,684.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
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		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
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
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
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.

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)

Kashia Elementary (70888) - 2022-23 Original									
7/1/2022									
SUMMARY OF FUNDING									
General Assumptions									
COLA & Augmentation									
Base Grant Proration Factor	3.26%			5.07%	6.56%	3.61%	3.64%	3.62%	3.58%
Add-on, ERT & MSA Proration Factor				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement									
Base Grant	\$166,381	\$166,381	\$183,327	\$195,304	\$192,949	\$199,977	\$207,208	\$214,617	
Grade Span Adjustment			168	179					
Supplemental Grant	16,945	16,945	19,016	19,056	17,150	17,890	18,537	19,203	
Concentration Grant	19,064	19,064	26,868	25,864	21,796	22,966	23,798	24,650	
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	\$230,161	\$241,185	\$232,677	\$241,615	\$250,325	\$259,252	
Miscellaneous Adjustments									
Economic Recovery Target									
Additional State Aid									
Total LCFF Entitlement	\$203,172	\$203,172	\$230,161	\$241,185	\$232,677	\$241,615	\$250,325	\$259,252	
Components of LCFF By Object Code									
State Aid (Object Code 8011)	\$ 87,101	\$ 84,762	\$ 107,901	\$ 118,979	\$ 110,702	\$ 117,981	\$ 123,786	\$ 130,752	
EPA (for LCFF Calculation purposes)	\$ 3,564	\$ 2,038	\$ 6,702	\$ 4,446	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
Local Revenue Sources:									
Property Taxes (Object 8021 to 8089)	\$ 112,507	\$ 116,372	\$ 115,558	\$ 117,760	\$ 119,975	\$ 122,234	\$ 124,539	\$ 126,500	
In-Lieu of Property Taxes (Object Code 8096)									
Property Taxes net of In-Lieu	\$ 112,507	\$ 116,372	\$ 115,558	\$ 117,760	\$ 119,975	\$ 122,234	\$ 124,539	\$ 126,500	
TOTAL FUNDING	\$203,172	\$203,172	\$230,161	\$241,185	\$232,677	\$241,615	\$250,325	\$259,252	
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	\$203,172	\$203,172	\$230,161	\$241,185	\$232,677	\$241,615	\$250,325	\$259,252	
SUMMARY OF EPA									
% of Adjusted Revenue Limit - Annual	16.13801139%	70.06785065%	49.17914663%	49.17000000%	49.17000000%	49.17000000%	49.17000000%	49.17000000%	
% of Adjusted Revenue Limit - P-2	16.08698870%	70.06785065%	49.17914663%	49.17914663%	49.17000000%	49.17000000%	49.17000000%	49.17000000%	
EPA (for LCFF Calculation purposes)	\$ 3,564	\$ 2,038	\$ 6,702	\$ 4,446	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
EPA, Current Year (Object Code 8012)	\$ 3,564	\$ 2,038	\$ 6,702	\$ 4,446	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
EPA, Prior Year Adjustment (Object Code 8019)	\$ (6,024.00)	\$ (7,282.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)									
Accrual (from Data Entry tab)									

LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES									
Base Grant (Excludes add-ons for TIG and Transportation)	\$	156,381	\$	156,381	\$	183,495	\$	195,483	\$
Supplemental and Concentration Grant funding in the LCAP year	\$	36,009	\$	36,009	\$	45,884	\$	44,920	\$
Percentage to Increase or Improve Services		21.64%		21.64%		25.01%		22.98%	
								20.18%	
								20.43%	
								20.43%	

SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment	12		16		9		11		11
COE Enrollment									
Total Enrollment	12	12	16	16	9	9	11	11	11
Unduplicated Pupil Count	12	12	16	16	8	8	10	10	10
COE Unduplicated Pupil Count									
Total Unduplicated Pupil Count	12	12	16	16	8	8	10	10	10
Rolling % Supplemental Grant		100.0000%		100.0000%		97.3000%		90.3200%	
Rolling % Concentration Grant		100.0000%		100.0000%		97.3000%		90.3200%	

SUMMARY OF LCFF ADA									
Prior Year ADA for the Hold Harmless - (net of current year charter shift)									
Grades TK-3							0.20		
Grades 4-6							0.49		
Grades 7-8							0.34		
Grades 9-12									
LCFF Subtotal							1.03		
NSS							6.66		
Combined Subtotal							7.69		
Current Year ADA									
Grades TK-3						0.20			
Grades 4-6						0.49			
Grades 7-8						0.34			
Grades 9-12									
LCFF Subtotal						1.03			
NSS						6.66			
Combined Subtotal						7.69			
Change in LCFF ADA (excludes NSS ADA)						1.03			
		No Change		No Change		Increase			
Funded LCFF ADA for the Hold Harmless									
Grades TK-3						0.20			
Grades 4-6						0.49			
Grades 7-8						0.34			
Grades 9-12									
Subtotal						1.03			
Funded NSS ADA									
Grades TK-3						7.12			
Grades 4-6						2.28			
Grades 7-8						0.79			
Grades 9-12									
Subtotal						10.19			
NPS, CDS, & COE Operated									
Grades TK-3									
Grades 4-6									
Grades 7-8									
Grades 9-12									
Subtotal									
ACTUAL ADA (Current Year Only)									
Grades TK-3						7.12			
Grades 4-6						2.28			
Grades 7-8						0.79			
Subtotal						10.19			

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):	10.00
District's ADA Standard Percentage Level:	3.0%

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 (2019-20)				
District Regular	10	10		
Charter School	0			
Total ADA	10	10	0.0%	Met
Second Prior Year (2020-21)				
District Regular	10	10		
Charter School	0			
Total ADA	10	10	0.0%	Met
First Prior Year (2021-22)				
District Regular	10	10		
Charter School	0	0		
Total ADA	10	10	0.0%	Met
Budget Year (2022-23)				
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):

10.0

District's Enrollment Standard Percentage Level:

3.0%

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 (2019-20)	District Regular	12	12	
	Charter School	0		
	Total Enrollment	12	12	0.0% Met
Second Prior Year (2020-21)	District Regular	16	16	
	Charter School	0		
	Total Enrollment	16	16	0.0% Met
First Prior Year (2021-22)	District Regular	9	11	
	Charter School	0		
	Total Enrollment	9	11	N/A Met

Budget Year (2022-23)	
District Regular	11
Charter School	0
Total Enrollment	11

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	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals	CBEDS Actual	
		(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	10	12	84.9%
	Charter School		0	
	Total ADA/Enrollment	10	12	
Second Prior Year (2020-21)	District Regular	10	16	63.7%
	Charter School	0		
	Total ADA/Enrollment	10	16	
First Prior Year (2021-22)	District Regular	8	11	69.9%
	Charter School			
	Total ADA/Enrollment	8	11	
Historical Average Ratio:				72.8%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%):

73.3%

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	Enrollment	Ratio of ADA to Enrollment	Status
		Budget (Form A, Lines A4 and C4)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2022-23)	District Regular	10	11		
	Charter School	0	0		
	Total ADA/Enrollment	10	11		
				90.9%	Not Met
1st Subsequent Year (2023-24)	District Regular	10			
	Charter School	0			
	Total ADA/Enrollment	10	0		
				0.0%	Met
2nd Subsequent Year (2024-25)	District Regular	10			
	Charter School	0			
	Total ADA/Enrollment	10	0		
				0.0%	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)

Very difficult to predict enrollment when the numbers are so small, one family moving in or out changes all these percentages.

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 (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	10.19	10.00	10.00	10.00
b. Prior Year ADA (Funded)		10.19	10.00	10.00
c. Difference (Step 1a minus Step 1b)		(.19)	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(1.86%)	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding	241,185.00	232,677.00	241,615.00
b1. COLA percentage	6.56%	3.64%	3.62%
b2. COLA amount (proxy for purposes of this criterion)	15,821.74	8,469.44	8,746.46
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	6.6%	3.6%	3.6%

Step 3 - Total Change in Population and Funding Level

(Step 1d plus Step 2c)

LCFF Revenue Standard (Step 3, plus/minus 1%):

4.7%	3.6%	3.6%
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	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	115,558.00	117,760.00	119,975.00	122,234.00
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	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	5.56% to 7.56%	2.64% to 4.64%	2.62% to 4.62%

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	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	230,161.00	241,185.00	232,677.00	241,615.00
District's Projected Change in LCFF Revenue:		4.79%	(3.53%)	3.84%
Necessary Small School Standard		5.56% to 7.56%	2.64% to 4.64%	2.62% to 4.62%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

No clue why this isn't met, used the LCFF calculator for the numbers.

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	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	18,768.05	187,440.67	10.0%
Second Prior Year (2020-21)	86,868.32	248,425.06	35.0%
First Prior Year (2021-22)	49,030.00	281,321.00	17.4%
	Historical Average Ratio:		20.8%

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	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):	15.8% to 25.8%	15.8% to 25.8%	15.8% to 25.8%

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	Total Expenditures		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2022-23)	109,562.00	301,945.00	36.3%	Not Met
1st Subsequent Year (2023-24)	114,877.00	309,463.00	37.1%	Not Met
2nd Subsequent Year (2024-25)	120,152.00	318,081.00	37.8%	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)

Kashia currently has zero employees - the superintendent/principal is a contracted service. Hopefully employees will be hired before the start of 2022-23 school year and we can budget better.

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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	4.70%	3.64%	3.62%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-5.30% to 14.70%	-6.36% to 13.64%	-6.38% to 13.62%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-0.30% to 9.70%	-1.36% to 8.64%	-1.38% to 8.62%

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 (2021-22)	158,331.00		
Budget Year (2022-23)	101,697.00	(35.77%)	Yes

1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

101,697.00	0.00%	No
101,697.00	0.00%	No

Explanation:

(required if Yes)

No expecting one time COVID revenue in future years.

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

First Prior Year (2021-22)
Budget Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

61,634.00		
19,148.00	(68.93%)	Yes
19,600.00	2.36%	No
19,900.00	1.53%	No

Explanation:

(required if Yes)

Not expecting one time COVID revenues in the future.

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

First Prior Year (2021-22)
Budget Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

109,369.00		
101,087.00	(7.57%)	Yes
101,087.00	0.00%	No
101,087.00	0.00%	No

Explanation:

(required if Yes)

Did not budget for any one-time grants.

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

First Prior Year (2021-22)
Budget Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

42,967.00		
18,857.00	(56.11%)	Yes
22,200.00	17.73%	Yes
22,200.00	0.00%	No

Explanation:

(required if Yes)

No one time COVID expenditures are budgeted in out years.

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

First Prior Year (2021-22)
Budget Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

305,560.00		
233,962.00	(23.43%)	Yes
233,133.00	(.35%)	No
236,776.00	1.56%	No

Explanation:

(required if Yes)

No one-time COVID services are budgeted in out 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 (2021-22)	329,334.00		
Budget Year (2022-23)	221,932.00	(32.61%)	Not Met
1st Subsequent Year (2023-24)	222,384.00	.20%	Met
2nd Subsequent Year (2024-25)	222,684.00	.13%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2021-22)	348,527.00		
Budget Year (2022-23)	252,819.00	(27.46%)	Not Met
1st Subsequent Year (2023-24)	255,333.00	.99%	Met
2nd Subsequent Year (2024-25)	258,976.00	1.43%	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)

No expecting one time COVID revenue in future years.

Explanation:

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

Not expecting one time COVID revenues in the future.

Explanation:

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

Did not budget for any one-time grants.

- 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)

No one time COVID expenditures are budgeted in out years.

if NOT met)

Explanation:

Services and Other Exps

(linked from 6B

if NOT met)

No one-time COVID services are budgeted in out 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. Statute excludes the following resource codes from the total general fund expenditures calculation: 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690.

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, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690)

435,018.00

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

0.00

3% Required

Budgeted Contribution¹

Minimum
Contribution

to the Ongoing and Major

(Line 2c times 3%)

Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

435,018.00

13,050.54

0.00

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)
x	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
	Other (explanation must be provided)

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

Kashia is a necessary small school.

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 (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
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)	69,000.00	71,000.00	71,000.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	265,242.21	345,960.80	437,577.00
	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)	334,242.21	416,960.80	508,577.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	342,971.15	399,573.76	481,882.00
	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)	342,971.15	399,573.76	481,882.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	97.5%	104.4%	105.5%
District's Deficit Spending Standard Percentage Levels				
(Line 3 times 1/3):		32.5%	34.8%	35.2%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	85,462.06	187,440.67	N/A	Met
Second Prior Year (2020-21)	82,718.59	248,425.06	N/A	Met
First Prior Year (2021-22)	91,616.00	281,321.00	N/A	Met
Budget Year (2022-23) (Information only)	22,099.00	301,945.00		

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 (2019-20)	219,615.00	248,780.15	N/A		Met
Second Prior Year (2020-21)	318,835.00	334,242.21	N/A		Met
First Prior Year (2021-22)	388,138.00	416,961.00	N/A		Met
Budget Year (2022-23) (Information only)	508,577.00				

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 \$75,000 (greater of)	0 to 300
4% or \$75,000 (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	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
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:
- a. Enter the name(s) of the SELPA(s):

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	10.00	10.00

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	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	441,018.00	448,847.00	457,765.00

2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	10.00	10.00
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	441,018.00	448,857.00	457,775.00
4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	22,050.90	22,442.85	22,888.75
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	75,000.00	75,000.00	75,000.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	75,000.00	75,000.00	75,000.00

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):		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	71,000.00	75,000.00	75,000.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	459,676.00	465,890.00	472,424.00
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)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	530,676.00	540,890.00	547,424.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	120.33%	120.50%	119.58%
District's Reserve Standard (Section 10B, Line 7):		75,000.00	75,000.00	75,000.00
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

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 (2021-22)	0.00			
Budget Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met

1b. Transfers In, General Fund *

First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met

1c. Transfers Out, General Fund *

First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	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		SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)		as of July 1, 2022-23
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				
CalPERS				46,139
TOTAL:				46,139

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(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	97,658			
CalPERS	948			
Total Annual Payments:	98,606	0	0	0
Has total annual payment increased over prior year (2021-22)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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

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

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

No

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

Explanation:

(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

No

2. For the district's OPEB:

a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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

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

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

Self-Insurance Fund

Governmental Fund

4. OPEB Liabilities

a. Total OPEB liability

- b. OPEB plan(s) fiduciary net position (if applicable)
- c. Total/Net OPEB liability (Line 4a minus Line 4b)
- d. Is total OPEB liability based on the district's estimate
or an actuarial valuation?
- e. If based on an actuarial valuation, indicate the measurement date
of the OPEB valuation

0.00

5. OPEB Contributions
- a. OPEB actuarially determined contribution (ADC), if available, per
actuarial valuation or Alternative Measurement
Method
- b. OPEB amount contributed (for this purpose, include premiums
paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
- d. Number of retirees receiving OPEB benefits

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022- 23)	(2023-24)	(2024-25)
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	1st Subsequent Year	2nd Subsequent Year
(2022- 23)	(2023-24)	(2024-25)

- 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)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	0	1.5	1.5	1.5

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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 has no union and no current employees, the board copies a local school districts salary schedule and offers that to employees.

Negotiations Settled

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

- 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

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

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

0		
3.2%		

or

Multiyear Agreement

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

0		

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

0

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

7. Amount included for any tentative salary schedule increases

0		
---	--	--

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

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

No	No	No

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:

--

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

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

No	No	No

Budget Year	1st Subsequent Year	2nd Subsequent Year
-------------	---------------------	---------------------

Certificated (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?

(2022-23)	(2023-24)	(2024-25)

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)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of classified(non - management) FTE positions	0	.5	.5	.5

Classified (Non-management) Salary and Benefit Negotiations

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

No

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.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:
- 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	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

Is the cost of salary settlement included in the budget and multi year 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

0

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

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

1. Are costs of H&W benefit changes included in the budget and MYPs?

	No	No
--	----	----

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

--	--	--

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

No

If Yes, amount of new costs included in the budget and MYPs

--	--	--

If Yes, explain the nature of the new costs:

--

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

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

No	No	No

Budget Year 1st Subsequent Year 2nd Subsequent Year

(2022-23) (2023-24) (2024-25)

**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?

No	No	No
No	No	No

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.):

Kashia currently has NO employees.

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)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	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:

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

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")

Negotiations Not Settled

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

--

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

4. Amount included for any tentative salary schedule increases

--	--	--

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	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

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	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

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	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

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?

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

Yes
Jun 15, 2022

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

Checks Completed.

Technical Review

StateDraft

State Last Updated05-25-22 13:30

Assigned ToNot Assigned

Last Assigned05-25-22 13:30

Dataset Type

Budget 2022-23

Phase

All

Display

Exceptions Only

Start TRC computationStart

SACS Financial Reporting Software

6/14/2022, 1:59:55 PM49-70888-0000000

Budget, July 1

Budget 2022-23

Technical Review Checks

Kashia Elementary

Sonoma

Sonoma County Office of Education

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

- ☒ 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)
- ☐ 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 Validation CHECKS

SCOE BIZ

Business Services

Bulletin No. 22-22

Kashua



Sonoma County

Office of Education

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

May 19, 2022

To: District and Charter Business Services
From: Sarah Lampenfeld, Director, External Fiscal Services
Subject: 2022-23 Adopted Budget Process

Process/Procedures

The 2022-23 proposed Budget must be adopted on the same day as the adoption of the LEA's 2022-23 Local Control 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, 2022 (whichever is sooner):

1. **The 2022-23 Adopted Budget** should be sent to your SCOE Advisor.
 - a. Submit Dataset via the SACS web-based application (Step 10 in manual)
 - i) E-mail your Fiscal Advisor regarding the submission of the dataset
 - b. Send scanned copy of what was presented to the Board at the same time the dataset is submitted
2. **The 2022-23 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 2022-23 Adopted Budget must be submitted using the State SACS web-based application for all Districts. (Independently reporting charters have the option of using an alternate form.) The following forms are **required** to be submitted for the Adopted Budget:

	<u>Form name</u>
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. ## <i>01+40</i>	
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. Multiyear Projection ~ 2021-22 for comparison and 2022-23, 2023-24 & 2024-25 <ol style="list-style-type: none"> a. General Fund (GF) and Non-General Fund Charters b. Additional Scenarios of MYP as presented to Board c. Other Funds ~ <i>Optional</i> - Helpful for funds that Transfer-In to the GF 	MYP
10. LCFF Calculator <ol style="list-style-type: none"> 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 for your 2022-23 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 2022-23
- ~~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 2022-23 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 2022-23 Adopted Budget, it is best to update your 2022-23 current year budget to reflect a realistic June 30, 2022 ending fund balance (i.e. July 1, 2022 beginning fund balance in 2022-23) Do NOT budget any closed resources in 2022-23.
2. Please review any SCOE memos and the BASC Common Message related to the 2022-23 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 for calculation the MPP percentage and amount for 2022-23. 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.

If you have any **questions regarding the Escape and SACS** 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.