

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: \_\_\_\_\_ Signed: \_\_\_\_\_  
President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

☐ QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

☐ NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Patti Pomplin Telephone: 707-321-5849  
Title: Business Manager E-mail: ppomplin@kashiaesd.org

### Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current 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 since budget adoption by more than \$20,000 and more than 5% for any of the current 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 current or two subsequent fiscal years increased over prior year's (2017-18) annual payment?	n/a	
		• If yes, 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?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal 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 and current fiscal years?	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 or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current 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	
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	

Kashua

### Forms to Submit with your Interim Report

The full Interim Report software package, including the cash flow and MYP, should be submitted to your SCOE Accountant by e-mail (dat file) and in hard copy. The following information/forms are requested.

#### ✚ LCFF Calculator – FCMAT Calculator

Use the FCMAT Calculator 18.2b version or newer, if available. It can be found at [www.fcmat.org](http://www.fcmat.org) Please provide an electronic copy *and* the following tabs of the calculator in hard copy:

- ✓ District MYP Data
- ✓ Charter MYP Data (if applicable)
- ✓ District Class Size (if alternative ratio due to collective bargaining, please so indicate)
- ✓ District NSS (if applicable)
- ✓ District In-Lieu (if applicable)
- ✓ Calculator
- ✓ LCAP MPP
- ✓ Summary

✚ **Balancing Spreadsheet** ~ Due to the change to the LCFF funding model, there is presently no mechanism or technical review check (TRC) in the SACS2017ALL software which assesses State revenue. SCOE created a Balancing Spreadsheet that will assist in determining if your SACS2017ALL LCFF revenue sources tie with your LCFF Calculator, Escape, and Multi-year projection. The document can be found at <http://www.scoe.org/pub/htdocs/fiscal-forms.html>

#### ✓ **Combined District and Charter School Enrollment and ADA Data**

For districts with conversion charter schools included in the General Fund, please consider completing a spreadsheet which combines District and conversion charter school enrollment and ADA data to provide a complete picture of the students affecting the general fund. Unduplicated count information can also be chronicled to offer a comprehensive look at the District. A sample worksheet template can be found at <http://www.scoe.org/pub/htdocs/fiscal-forms.html> and is called LCFF enrollment ADA.

✚ **Cash Flow Statement** (SACS or alternate form)

✚ **Multi-Year Projection Worksheet** with narrative/justifications/assumptions (SACS software form, SCOE's template, or district's own form). The MYP must report unrestricted, restricted and combined totals.

✚ **District Narrative and budget assumptions**, as submitted to your Board

NA **District Narrative of Special Funds**, if not included in the items above

✚ **AB2756 Reporting Requirements form**, found at <http://www.scoe.org/pub/htdocs/fiscal-forms.html>

NA **\*\*\*FCMAT's "Fiscal Health Risk Analysis"**

- ~To be prepared by Districts with new CBOs or new Superintendents (First Interim Only). There are many facets to what makes a district financially sound. This Analysis provides an independent view of a district's financial strength. It is intended that by reviewing this document with your Superintendent, possibly new insights will present themselves and a greater understanding will be attained. The Analysis can be found at [www.fcmat.org](http://www.fcmat.org) in the right column under the "Latest Updates" heading approximately 2/3rds of the way down.

#### ✚ **Interim SACS forms:**

- ✓ Certification Page, original signature
- ✓ General Fund Summary - Combined Unrestricted/Restricted Report
- ✓ General Fund Unrestricted Report
- ✓ General Fund Restricted Report
- NA Other Funds – Two-page Summary
- ✓ Form A – ADA worksheet
- Form CS – Criteria and Standards Summary Review – completed in full, with explanations
- ✓ Technical Review Check (Exceptions only)

2018-19 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	191,591.00	183,399.00	25,742.49	206,516.00	23,117.00	12.6%
2) Federal Revenue		8100-8299	80,733.00	118,240.00	97,183.87	118,240.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,497.00	7,606.00	(255.80)	7,606.00	0.00	0.0%
4) Other Local Revenue		8600-8799	109,500.00	103,421.00	80,268.16	103,421.00	0.00	0.0%
5) TOTAL, REVENUES			391,321.00	412,666.00	202,938.72	435,783.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	79,561.00	81,864.00	22,302.64	81,864.00	0.00	0.0%
2) Classified Salaries		2000-2999	31,525.00	23,200.00	5,775.00	23,200.00	0.00	0.0%
3) Employee Benefits		3000-3999	24,789.00	26,962.00	5,499.06	26,962.00	0.00	0.0%
4) Books and Supplies		4000-4999	26,694.00	32,293.00	9,673.47	32,293.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	222,248.00	225,138.00	22,940.20	225,138.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	18,363.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			384,817.00	389,457.00	84,553.37	389,457.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,504.00	23,209.00	118,385.35	46,326.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		

2018-19 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,504.00	23,209.00	118,385.35	46,326.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	216,462.00	235,863.00		235,863.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			216,462.00	235,863.00		235,863.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			216,462.00	235,863.00		235,863.00		
2) Ending Balance, June 30 (E + F1e)			222,966.00	259,072.00		282,189.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	108,855.00	108,855.00		108,855.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	67,000.00	67,000.00		67,000.00		
Unassigned/Unappropriated Amount		9790	47,111.00	83,217.00		106,334.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	191,591.00	183,399.00	25,742.49	206,516.00	23,117.00	12.6%
2) Federal Revenue		8100-8299	59,133.00	97,459.00	97,459.40	97,459.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,215.00	2,474.00	(130.18)	2,474.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,500.00	6,000.00	2,588.25	6,000.00	0.00	0.0%
5) TOTAL, REVENUES			272,439.00	289,332.00	125,659.96	312,449.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	41,553.00	44,032.00	17,327.11	44,032.00	0.00	0.0%
2) Classified Salaries		2000-2999	31,525.00	23,200.00	5,775.00	23,200.00	0.00	0.0%
3) Employee Benefits		3000-3999	15,542.00	14,861.00	4,678.40	14,861.00	0.00	0.0%
4) Books and Supplies		4000-4999	22,100.00	25,565.00	7,983.51	25,565.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	155,215.00	158,465.00	19,609.89	158,465.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			265,935.00	266,123.00	55,373.91	266,123.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			6,504.00	23,209.00	70,286.05	46,326.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,504.00	23,209.00	70,286.05	46,326.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	107,607.00	127,008.00		127,008.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			107,607.00	127,008.00		127,008.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			107,607.00	127,008.00		127,008.00		
2) Ending Balance, June 30 (E + F1e)			114,111.00	150,217.00		173,334.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	67,000.00	67,000.00		67,000.00		
Unassigned/Unappropriated Amount		9790	47,111.00	83,217.00		106,334.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	21,600.00	20,781.00	(275.53)	20,781.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,282.00	5,132.00	(125.62)	5,132.00	0.00	0.0%
4) Other Local Revenue		8600-8799	93,000.00	97,421.00	77,679.91	97,421.00	0.00	0.0%
5) TOTAL, REVENUES			118,882.00	123,334.00	77,278.76	123,334.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	38,008.00	37,832.00	4,975.53	37,832.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	9,247.00	12,101.00	820.66	12,101.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,594.00	6,728.00	1,689.96	6,728.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	67,033.00	66,673.00	3,330.31	66,673.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	18,363.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			118,882.00	123,334.00	29,179.46	123,334.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	48,099.30	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	48,099.30	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	108,855.00	108,855.00		108,855.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			108,855.00	108,855.00		108,855.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,855.00	108,855.00		108,855.00		
2) Ending Balance, June 30 (E + F1e)			108,855.00	108,855.00		108,855.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	108,855.00	108,855.00		108,855.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	10.00	13.29	9.41	13.29	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	10.00	13.29	9.41	13.29	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	10.00	13.29	9.41	13.29	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):										
<b>A. BEGINNING CASH</b>										
<b>B. RECEIPTS</b> LCFF/Revenue Limit Sources Principal Apportionment Property Taxes Miscellaneous Funds Federal Revenue Other State Revenue Other Local Revenue Interfund Transfers In All Other Financing Sources	8010-8019		305,752.40	297,144.64	338,733.66	313,353.47	359,921.41	357,005.11	381,094.78	350,394.78
	8020-8079		3,616.00	3,616.00	11,793.00	6,509.00	6,509.00	10,000.00	10,000.00	10,000.00
	8080-8099					208.49	27.54	58,000.00		
	8100-8299		474.87	46,738.97	3,076.08	46,893.95	16,748.00			
	8300-8599					(255.80)		293.00		2,500.00
	8600-8799		4,871.00	55,944.23	8,768.00	10,684.93	8,768.00	1,038.00		5,000.00
	8910-8929									
	8930-8979									
			8,961.87	106,299.20	23,637.08	64,040.57	32,052.54	69,331.00	10,000.00	17,500.00
<b>C. DISBURSEMENTS</b>										
	1000-1999			6,371.54	7,456.77	8,474.33	7,090.28	7,500.00	7,500.00	7,500.00
	2000-2999			1,890.00	2,280.00	1,605.00	2,340.00	2,490.00	2,000.00	2,000.00
	3000-3999			1,608.04	1,942.34	1,948.68	1,975.49	2,700.00	2,700.00	2,700.00
	4000-4999		1,527.47	734.72	5,425.90	1,985.38	1,150.43	2,592.15	3,500.00	3,500.00
	5000-5999		685.92	5,079.47	13,708.92	3,465.89	22,567.29	30,000.00	25,000.00	25,000.00
	6000-6599				18,363.00					
	7000-7499									
	7600-7629									
	7630-7699									
			2,213.39	15,683.77	49,176.93	17,479.28	35,123.49	45,282.15	40,700.00	40,700.00
<b>D. BALANCE SHEET ITEMS</b>										
<b>Assets and Deferred Outflows</b>										
	9111-9199									
	9200-9299	(15,328.45)	14,931.53			396.92				
	9310									
	9320									
	9330									
	9340									
	9400									
		(15,328.45)	14,931.53	0.00	0.00	396.92	0.00	0.00	0.00	0.00
		(85,218.27)	30,287.77	49,026.41	(159.66)	390.27	(154.65)	(40.82)		
		(85,218.27)	30,287.77	49,026.41	(159.66)	390.27	(154.65)	(40.82)	0.00	0.00
<b>Liabilities and Deferred Inflows</b>										
	9500-9599									
	9610									
	9640									
	9650									
	9690									
		(85,218.27)	30,287.77	49,026.41	(159.66)	390.27	(154.65)	(40.82)	0.00	0.00
<b>Nonoperating</b>										
	9910									
		69,889.82	(15,356.24)	(49,026.41)	159.66	6.65	154.65	40.82	0.00	0.00
			(8,607.76)	41,589.02	(25,380.19)	46,567.94	(2,916.30)	24,089.67	(30,700.00)	(23,200.00)
			297,144.64	338,733.66	313,353.47	359,921.41	357,005.11	381,094.78	350,394.78	327,194.78
<b>E. NET INCREASE/DECREASE (B - C + D)</b>										
<b>F. ENDING CASH (A + E)</b>										
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Nov								
A. BEGINNING CASH		327,194.78	296,494.78	300,602.91	269,902.91				
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019							106,158.00	106,158.00
Principal Apportionment	8020-8079	10,000.00	10,000.00	10,000.00	14,115.00			100,358.00	100,358.00
Property Taxes	8080-8099		28,000.00		14,121.97			0.00	0.00
Miscellaneous Funds									
Federal Revenue	8100-8299		4,308.13					118,240.00	118,240.00
Other State Revenue	8300-8599		2,500.00		2,569.00			7,606.20	7,606.00
Other Local Revenue	8600-8799				8,346.84			103,421.00	103,421.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		10,000.00	44,808.13	10,000.00	39,152.81	0.00	0.00	435,783.20	435,783.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,500.00	7,500.00	7,500.00	7,471.08			81,864.00	81,864.00
Classified Salaries	2000-2999	2,000.00	2,000.00	2,000.00	2,595.00			23,200.00	23,200.00
Employee Benefits	3000-3999	2,700.00	2,700.00	2,700.00	3,287.45			26,962.00	26,962.00
Books and Supplies	4000-4999	3,500.00	3,500.00	3,500.00	1,376.95			32,293.00	32,293.00
Services	5000-5999	25,000.00	25,000.00	25,000.00	24,631.00			225,138.49	225,138.00
Capital Outlay	6000-6599				(18,363.00)			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		40,700.00	40,700.00	40,700.00	20,998.48	0.00	0.00	389,457.49	389,457.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299				(15,328.45)			0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	(15,328.45)	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599				(79,349.32)			0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	(79,349.32)	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	64,020.87	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(30,700.00)	4,108.13	(30,700.00)	82,175.20	0.00	0.00	46,325.71	46,326.00
F. ENDING CASH (A + E)		296,494.78	300,602.91	269,902.91	352,078.11				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								352,078.11	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	206,516.00	1.71%	210,057.00	-1.91%	206,038.00
2. Federal Revenues	8100-8299	118,240.00	-31.33%	81,200.00	0.00%	81,200.00
3. Other State Revenues	8300-8599	7,606.00	-17.17%	6,300.00	0.00%	6,300.00
4. Other Local Revenues	8600-8799	103,421.00	-4.76%	98,500.00	0.00%	98,500.00
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)		435,783.00	-9.12%	396,057.00	-1.01%	392,038.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				81,864.00		79,839.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,025.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	81,864.00	-2.47%	79,839.00	0.00%	79,839.00
2. Classified Salaries						
a. Base Salaries				23,200.00		23,200.00
b. Step & Column Adjustment				0.00		0.00
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	23,200.00	0.00%	23,200.00	0.00%	23,200.00
3. Employee Benefits	3000-3999	26,962.00	13.88%	30,705.00	4.56%	32,106.00
4. Books and Supplies	4000-4999	32,293.00	-17.47%	26,650.00	0.38%	26,750.00
5. Services and Other Operating Expenditures	5000-5999	225,138.00	0.47%	226,199.00	1.20%	228,922.00
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)		389,457.00	-0.74%	386,593.00	1.09%	390,817.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		46,326.00		9,464.00		1,221.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		235,863.00		282,189.00		291,653.00
2. Ending Fund Balance (Sum lines C and D1)		282,189.00		291,653.00		292,874.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	108,855.00		108,855.00		108,855.00
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	67,000.00		67,000.00		67,000.00
2. Unassigned/Unappropriated	9790	106,334.00		115,798.00		117,019.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		282,189.00		291,653.00		292,874.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	67,000.00		67,000.00		67,000.00
c. Unassigned/Unappropriated	9790	106,334.00		115,798.00		117,019.00
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 E1 thru E2c)		173,334.00		182,798.00		184,019.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		44.51%		47.28%		47.09%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A1, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		9.41		11.00		11.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		389,457.00		386,593.00		390,817.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		389,457.00		386,593.00		390,817.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		19,472.85		19,329.65		19,540.85
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		67,000.00		67,000.00		67,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		67,000.00		67,000.00		67,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	206,516.00	1.71%	210,057.00	-1.91%	206,038.00
2. Federal Revenues	8100-8299	97,459.00	-38.44%	60,000.00	0.00%	60,000.00
3. Other State Revenues	8300-8599	2,474.00	73.81%	4,300.00	0.00%	4,300.00
4. Other Local Revenues	8600-8799	6,000.00	-8.33%	5,500.00	0.00%	5,500.00
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)		312,449.00	-10.43%	279,857.00	-1.44%	275,838.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				44,032.00		42,007.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,025.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	44,032.00	-4.60%	42,007.00	0.00%	42,007.00
2. Classified Salaries						
a. Base Salaries				23,200.00		23,200.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,200.00	0.00%	23,200.00	0.00%	23,200.00
3. Employee Benefits	3000-3999	14,861.00	25.19%	18,604.00	7.53%	20,005.00
4. Books and Supplies	4000-4999	25,565.00	-11.40%	22,650.00	0.44%	22,750.00
5. Services and Other Operating Expenditures	5000-5999	158,465.00	3.45%	163,932.00	1.66%	166,655.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		266,123.00	1.60%	270,393.00	1.56%	274,617.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		46,326.00		9,464.00		1,221.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		127,008.00		173,334.00		182,798.00
2. Ending Fund Balance (Sum lines C and D1)		173,334.00		182,798.00		184,019.00
3. Components of Ending Fund Balance (Form 011)						
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	67,000.00		67,000.00		67,000.00
2. Unassigned/Unappropriated	9790	106,334.00		115,798.00		117,019.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		173,334.00		182,798.00		184,019.00



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	67,000.00		67,000.00		67,000.00
c. Unassigned/Unappropriated	9790	106,334.00		115,798.00		117,019.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
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
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>173,334.00</b>		<b>182,798.00</b>		<b>184,019.00</b>
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Moving cultural education costs.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	20,781.00	2.02%	21,200.00	0.00%	21,200.00
3. Other State Revenues	8300-8399	5,132.00	-61.03%	2,000.00	0.00%	2,000.00
4. Other Local Revenues	8600-8799	97,421.00	-4.54%	93,000.00	0.00%	93,000.00
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)		123,334.00	-5.78%	116,200.00	0.00%	116,200.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				37,832.00		37,832.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	37,832.00	0.00%	37,832.00	0.00%	37,832.00
2. Classified Salaries						
a. Base Salaries				0.00		0.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	12,101.00	0.00%	12,101.00	0.00%	12,101.00
4. Books and Supplies	4000-4999	6,728.00	-40.55%	4,000.00	0.00%	4,000.00
5. Services and Other Operating Expenditures	5000-5999	66,673.00	-6.61%	62,267.00	0.00%	62,267.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		123,334.00	-5.78%	116,200.00	0.00%	116,200.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		0.00		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		108,855.00		108,855.00		108,855.00
2. Ending Fund Balance (Sum lines C and D1)		108,855.00		108,855.00		108,855.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	108,855.00		108,855.00		108,855.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		108,855.00		108,855.00		108,855.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

		<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
Revenue Limit = LCFF	8011	\$ 64,973	\$ 89,575	\$ 93,116	\$ 91,590	\$ 98,403
EPA	8012	\$ 21,135	\$ 16,583	\$ 14,250	\$ 9,367	\$ 6,916
Taxes	8041	\$ 94,716	\$ 100,358	\$ 102,691	\$ 105,081	\$ 107,532
<b><u>TOTAL REVENUE LIMIT</u></b>		<b><u>\$ 180,824</u></b>	<b><u>\$ 206,516</u></b>	<b><u>\$ 210,057</u></b>	<b><u>\$ 206,038</u></b>	<b><u>\$ 212,851</u></b>
M&O	8110	\$ 52,790	\$ 97,459	\$ 60,000	\$ 60,000	\$ 60,000
Misc	8181	\$ 283	\$ -	\$ -	\$ -	\$ -
Title II	8290	\$ -	\$ 235	\$ 200	\$ 200	\$ 200
Indian Ed	8290	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
REAP	8290	\$ 16,788	\$ 16,546	\$ 17,000	\$ 17,000	\$ 17,000
<b><u>TOTAL FEDERAL</u></b>		<b><u>\$ 73,861</u></b>	<b><u>\$ 118,240</u></b>	<b><u>\$ 81,200</u></b>	<b><u>\$ 81,200</u></b>	<b><u>\$ 81,200</u></b>
Mandated Costs	8550	\$ 1,228	\$ 2,024	\$ 300	\$ 300	\$ 300
STRS - On- Behalf	8590	\$ 4,417	\$ 4,682	\$ 5,000	\$ 5,000	\$ 5,000
Lottery	8560	\$ 807	\$ 900	\$ 1,000	\$ 1,000	\$ 1,000
<b><u>TOTAL STATE</u></b>		<b><u>\$ 6,452</u></b>	<b><u>\$ 7,606</u></b>	<b><u>\$ 6,300</u></b>	<b><u>\$ 6,300</u></b>	<b><u>\$ 6,300</u></b>
Interest	8660	\$ 3,978	\$ 3,500	\$ 3,000	\$ 3,000	\$ 3,000
Misc (pre-sch, bus, grant**	8699	\$ 3,770	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Van	8699	\$ 10,414	\$ -	\$ -	\$ -	\$ -
RSP Pass Through	8792	\$ 31,709	\$ 97,421	\$ 93,000	\$ 93,000	\$ 93,000
<b><u>TOTAL LOCAL</u></b>		<b><u>\$ 49,871</u></b>	<b><u>\$ 103,421</u></b>	<b><u>\$ 98,500</u></b>	<b><u>\$ 98,500</u></b>	<b><u>\$ 98,500</u></b>
<b><u>TOTAL REVENUES</u></b>		<b><u>\$ 311,731</u></b>	<b><u>\$ 435,783</u></b>	<b><u>\$ 396,057</u></b>	<b><u>\$ 392,038</u></b>	<b><u>\$ 398,851</u></b>

## ADA

2013-14 = 6.86

2014-15 = 13.37

2015-16 = 13.23

2016-17 = 7.32

2017-18 = 9.41

2018-19 = 13.29

2019-20 = 13.29

2020-21 = 11.00

2021-22 = 11.00

12-Dec-18

\*\*Census day enrollment was 15 with 16 students on campus through November ADA on 11/27/18 was 13.29 according to SCOE help, dropped to 10 by 12/05/18 with two families moving out. Supposedly family of 4 moving back in, LCFF was not updated to reflect the current swing in enrollment, watching.

\*Continue as necessary small school

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

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

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

\*PTO fundraisers and tribal contributions are being pursued.

\*New grants are being explored by Superintendent

\*Special education budgeted at SELPA estimates, program still being developed, looking for a teacher

\*Van revenue discontinued and services reverted to high school

<b>Name</b>		<b><u>2017-18</u></b>	<b><u>2018-19</u></b>	<b><u>2019-20</u></b>	<b><u>2020-21</u></b>	<b><u>2021-22</u></b>
<b>Certificated Payroll</b> 1xx						
RSP Sub		\$ -	\$ 22,067	\$ 22,067	\$ 22,067	\$ 22,067
Sub/Cultural Ed		\$ 5,550	\$ 5,325	\$ 3,300	\$ 3,300	\$ 3,300
Teacher		\$ 52,696	\$ 54,472	\$ 54,472	\$ 54,472	\$ 54,472
<b><u>TOTAL Certificated</u></b>		<b><u>\$ 58,246</u></b>	<b><u>\$ 81,864</u></b>	<b><u>\$ 79,839</u></b>	<b><u>\$ 79,839</u></b>	<b><u>\$ 79,839</u></b>
<b>Classified Payroll</b>						
Aides/Cust	21xx	\$ 77	\$ -	\$ -		
Van Driver	22xx	\$ 3,630	\$ -	\$ -	\$ -	\$ -
Food Service	29xx	\$ 866	\$ -	\$ -	\$ -	\$ -
Business Manager	23xx	\$ 20,535	\$ 22,200	\$ 22,200	\$ 22,200	\$ 22,200
Board Stipend	295x	\$ 930	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
<b><u>Total Classified</u></b>		<b><u>\$ 26,038</u></b>	<b><u>\$ 23,200</u></b>	<b><u>\$ 23,200</u></b>	<b><u>\$ 23,200</u></b>	<b><u>\$ 23,200</u></b>
 STRS On Behalf		\$ 4,369	\$ 4,682	\$ 5,000	\$ 5,000	\$ 5,000
Certificated Benefits	5.00%	\$ 2,424	\$ 3,586	\$ 3,992	\$ 3,992	\$ 3,992
STRS		\$ 7,604	\$ 12,402	\$ 14,475	\$ 15,249	\$ 14,850
Classified Benefits	10.50%	\$ 2,321	\$ 2,363	\$ 2,436	\$ 2,436	\$ 2,436
PERS		\$ 3,189	\$ 3,929	\$ 4,802	\$ 5,429	\$ 5,684
<b><u>TOTAL Benefits</u></b>		<b><u>\$ 19,907</u></b>	<b><u>\$ 26,962</u></b>	<b><u>\$ 30,705</u></b>	<b><u>\$ 32,106</u></b>	<b><u>\$ 31,962</u></b>
 Books		\$ -	\$ 3,500	\$ 1,500	\$ 1,500	\$ 1,500
Classroom	431x	\$ 7,995	\$ 10,178	\$ 9,500	\$ 9,500	\$ 9,500
Misc-PE/Grad/Trip	431x	\$ -	\$ 1,665	\$ 750	\$ 750	\$ 750
Computer Software	434x	\$ 1,248	\$ 4,750	\$ 2,500	\$ 2,500	\$ 2,500
Office	435x	\$ 1,425	\$ 1,550	\$ 1,600	\$ 1,600	\$ 1,600
Janitorial	435x	\$ 187	\$ 600	\$ 600	\$ 600	\$ 600
Van	436x	\$ 4,819	\$ 3,150	\$ 3,200	\$ 3,300	\$ 3,400
Maintenance	438x	\$ 1,230	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Food Service	439x	\$ 637	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
MISC/PTO	439x	\$ 1,447	\$ 2,400	\$ 2,500	\$ 2,500	\$ 2,500
<b><u>Total Supplies</u></b>		<b><u>\$ 18,988</u></b>	<b><u>\$ 32,293</u></b>	<b><u>\$ 26,650</u></b>	<b><u>\$ 26,750</u></b>	<b><u>\$ 26,850</u></b>
 Travel		\$ 1,206	\$ 2,385	\$ 2,400	\$ 2,400	\$ 2,400
Insurance	545x	\$ 1,269	\$ 1,248	\$ 1,300	\$ 1,300	\$ 1,300
Utilities	55xx	\$ 11,237	\$ 13,200	\$ 13,200	\$ 13,500	\$ 13,500
Repairs	56xx	\$ 1,283	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500
Recess	5805	\$ 864	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Copier	583x	\$ 2,586	\$ 3,200	\$ 3,300	\$ 3,400	\$ 3,500
Custodian	58xx	\$ 1,781	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
MiscVan	58xx	\$ 2,919	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000
MiscFood	58xx	\$ 1,835	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Maintenance	58xx	\$ 5,765	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
DP	5817	\$ 4,406	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Legal	5823	\$ -	\$ 250	\$ 500	\$ 500	\$ 500
Advertisement	5825	\$ 226	\$ 350	\$ 350	\$ 350	\$ 350
Audit	582x	\$ 14,350	\$ 15,000	\$ 14,000	\$ 15,000	\$ 15,000
Administrator	5838	\$ 109,291	\$ 113,872	\$ 116,149	\$ 118,472	\$ 120,842
Tech	5840	\$ 1,842	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Prof Serv/Lang	583x	\$ -	\$ 3,250	\$ 1,000	\$ 1,000	\$ 1,000
Alarm	58xx	\$ 1,312	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
RSP	58xx	\$ 6,046	\$ 40,483	\$ 40,000	\$ 40,000	\$ 40,000
Class Assist	5806	\$ 1,092	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Telephone	5911	\$ 2,626	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Misc/Ed Effect	58&59	\$ 2,110	\$ 400	\$ 500	\$ 500	\$ 500

<b><u>Total Services</u></b>	<b><u>\$ 174,046</u></b>	<b><u>\$ 225,138</u></b>	<b><u>\$ 226,199</u></b>	<b><u>\$ 228,922</u></b>	<b><u>\$ 231,392</u></b>
<b><u>TOTAL EXPENSES</u></b>	<b><u>\$ 297,225</u></b>	<b><u>\$ 389,457</u></b>	<b><u>\$ 386,593</u></b>	<b><u>\$ 390,817</u></b>	<b><u>\$ 393,243</u></b>
Beginning Bal	\$ 221,357	\$ 235,863	\$ 266,123	\$ 275,587	\$ 276,808
Revenues	\$ 311,731	\$ 435,783	\$ 396,057	\$ 392,038	\$ 398,851
Expenditures	\$ 297,225	\$ 389,457	\$ 386,593	\$ 390,817	\$ 393,243
<b><u>Ending Balance</u></b>	<b><u>\$ 235,863</u></b>	<b><u>\$ 266,123</u></b>	<b><u>\$ 275,587</u></b>	<b><u>\$ 276,808</u></b>	<b><u>\$ 282,416</u></b>
	\$ 14,506	\$ 46,326	\$ 9,464	\$ 1,221	\$ 5,608

12/12/2018

## Note:

1xxx = Continue one full time teacher at top of salary schedule

1xxx = RSP teacher hired for .2 FTE, moved to .4 FTE then resigned, looking for a temporary sub

1xxx = Cultural studies for Native American language, music, weaving etc. moving to 2xxx

2xxx = Van driver moved to the high school, BM under hourly contract, board stipends, need to add cultural studies

3xxx = PERS/STRS at School Services dartboard, no medical, cert misc payroll at 5%, class at 10.5%

STRS = 19/20 = 18.13, 20/21 = 19.1, 21/22 = 18.6; PERS = 19/20 = 20.7, 20/21 = 23.4, 21/22 = 24.5

4xxx = Only change due to fundraisers

4xxx - Utilities higher due to teacher living on campus

5xxx = Class assist - food service prep - recess - maintenance - custodial paid using local vendors

5xxx = Tech services decreased due to actual needs and lack of vendor

5xxx = Administrator contracted through SCOE through 2019

5xxx = Audit costs should decline due to catching up on prior findings

5xxx = Contracted van services deleted (back to high school)

5xxx = Special Ed services budgeted high as needs are being developed with speech services etc.

7xxx = Eliminated transfer to Fund 40

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 interim certification.

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: **-2.0% to +2.0%**

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

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA				
Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19)				
District Regular	10.00	13.29		
Charter School		0.00		
<b>Total ADA</b>	<b>10.00</b>	<b>13.29</b>	<b>32.9%</b>	<b>Not Met</b>
1st Subsequent Year (2019-20)				
District Regular	10.00	11.00		
Charter School				
<b>Total ADA</b>	<b>10.00</b>	<b>11.00</b>	<b>10.0%</b>	<b>Not Met</b>
2nd Subsequent Year (2020-21)				
District Regular	10.00	11.00		
Charter School				
<b>Total ADA</b>	<b>10.00</b>	<b>11.00</b>	<b>10.0%</b>	<b>Not Met</b>

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

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

Two families moved out, one family to move into district.

## 2. CRITERION: Enrollment

**STANDARD:** Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

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

**DATA ENTRY:** Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular	12	15		
Charter School				
<b>Total Enrollment</b>	<b>12</b>	<b>15</b>	<b>25.0%</b>	<b>Not Met</b>
1st Subsequent Year (2019-20)				
District Regular	12	13		
Charter School				
<b>Total Enrollment</b>	<b>12</b>	<b>13</b>	<b>8.3%</b>	<b>Not Met</b>
2nd Subsequent Year (2020-21)				
District Regular	12	13		
Charter School				
<b>Total Enrollment</b>	<b>12</b>	<b>13</b>	<b>8.3%</b>	<b>Not Met</b>

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

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

- 1a. **STANDARD NOT MET** - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

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

Two families moved out, one family expected to move into district.



**3. CRITERION: ADA to Enrollment**

**STANDARD:** Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal 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: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal 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.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	13	14	
Charter School			
<b>Total ADA/Enrollment</b>	<b>13</b>	<b>14</b>	<b>92.9%</b>
Second Prior Year (2016-17)			
District Regular	7	13	
Charter School			
<b>Total ADA/Enrollment</b>	<b>7</b>	<b>13</b>	<b>53.8%</b>
First Prior Year (2017-18)			
District Regular	9	12	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>9</b>	<b>12</b>	<b>75.0%</b>
Historical Average Ratio:			73.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			74.4%

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal 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.

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)				
District Regular	9	15		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>9</b>	<b>15</b>	<b>60.0%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular		13		
Charter School				
<b>Total ADA/Enrollment</b>	<b>0</b>	<b>13</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular		13		
Charter School				
<b>Total ADA/Enrollment</b>	<b>0</b>	<b>13</b>	<b>0.0%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

#### 4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range:

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2018-19)	191,591.00	206,516.00	7.8%	Not Met
1st Subsequent Year (2019-20)	195,128.00	210,057.00	7.7%	Not Met
2nd Subsequent Year (2020-21)	199,145.00	206,038.00	3.5%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:  
(required if NOT met)

Use lasted LCFF calculator for Necessary Small Schools.

## 5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal 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: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	105,976.29	167,153.08	63.4%
Second Prior Year (2016-17)	77,280.23	285,755.42	27.0%
First Prior Year (2017-18)	79,279.33	237,363.62	33.4%
	Historical Average Ratio:		41.3%

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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):	36.3% to 46.3%	36.3% to 46.3%	36.3% to 46.3%

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

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2018-19)	82,093.00	266,123.00	30.8%	Not Met
1st Subsequent Year (2019-20)	83,811.00	270,393.00	31.0%	Not Met
2nd Subsequent Year (2020-21)	85,212.00	274,617.00	31.0%	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 of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:  
(required if NOT met)

Superintendent services come through the county office of education as well as most special education services.

**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 current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

**6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range**

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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**Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)**

Current Year (2018-19)	80,733.00	118,240.00	46.5%	Yes
1st Subsequent Year (2019-20)	80,733.00	81,200.00	0.6%	No
2nd Subsequent Year (2020-21)	80,733.00	81,200.00	0.6%	No

Explanation:  
(required if Yes)

Additional Impact Grant funds received from prior year.

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

Current Year (2018-19)	9,497.00	7,606.00	-19.9%	Yes
1st Subsequent Year (2019-20)	6,482.00	6,300.00	-2.8%	No
2nd Subsequent Year (2020-21)	6,482.00	6,300.00	-2.8%	No

Explanation:  
(required if Yes)

Receiving additional one time mandated funds.

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

Current Year (2018-19)	109,500.00	103,421.00	-5.6%	Yes
1st Subsequent Year (2019-20)	109,500.00	98,500.00	-10.0%	Yes
2nd Subsequent Year (2020-21)	109,500.00	98,500.00	-10.0%	Yes

Explanation:  
(required if Yes)

Loss of special education pass through funds.

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

Current Year (2018-19)	26,694.00	32,293.00	21.0%	Yes
1st Subsequent Year (2019-20)	26,200.00	26,650.00	1.7%	No
2nd Subsequent Year (2020-21)	26,200.00	26,750.00	2.1%	No

Explanation:  
(required if Yes)

Purchased reading intervention program in current year.

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

Current Year (2018-19)	222,248.00	225,138.00	1.3%	No
1st Subsequent Year (2019-20)	224,483.00	226,199.00	0.8%	No
2nd Subsequent Year (2020-21)	230,101.00	228,922.00	-0.5%	No

Explanation:  
(required if Yes)

**6B. Calculating the District's Change in Total Operating Revenues and Expenditures**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2018-19)	199,730.00	229,267.00	14.8%	Not Met
1st Subsequent Year (2019-20)	196,715.00	186,000.00	-5.4%	Not Met
2nd Subsequent Year (2020-21)	196,715.00	186,000.00	-5.4%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2018-19)	248,942.00	257,431.00	3.4%	Met
1st Subsequent Year (2019-20)	250,683.00	252,849.00	0.9%	Met
2nd Subsequent Year (2020-21)	256,301.00	255,672.00	-0.2%	Met

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

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year 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.

<b>Explanation:</b> Federal Revenue (linked from 6A if NOT met)	Additional Impact Grant funds received from prior year.
<b>Explanation:</b> Other State Revenue (linked from 6A if NOT met)	Receiving additional one time mandated funds.
<b>Explanation:</b> Other Local Revenue (linked from 6A if NOT met)	Loss of special education pass through funds.

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

<b>Explanation:</b> Books and Supplies (linked from 6A if NOT met)	
<b>Explanation:</b> Services and Other Exps (linked from 6A if NOT met)	

## 7. CRITERION: Facilities Maintenance

**STANDARD:** Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how 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:** The Proposition 51 school facility program requires the district to deposit a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year (as EC Section 17070.75 read on January 1, 2015).

For all other school facility programs, AB 104 (Chapter 13, Statutes of 2015, effective January 1, 2016) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum that is the greater of the following amounts:

- A. The lesser of three percent of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year; or
- B. Two percent of the total general fund expenditures and other financing uses for that fiscal year.

**DATA ENTRY:** Enter the Required Minimum Contribution if Budget data does not exist. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	7,983.69	0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Lines 2c/3e)			

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input checked="" type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

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

## 8. CRITERION: Deficit Spending

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

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

<sup>2</sup>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.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	44.5%	47.3%	47.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	14.8%	15.8%	15.7%

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

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	46,326.00	266,123.00	N/A	Met
1st Subsequent Year (2019-20)	9,464.00	270,393.00	N/A	Met
2nd Subsequent Year (2020-21)	1,221.00	274,617.00	N/A	Met

### 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 any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

## 9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

### 9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2018-19)		282,189.00	Met
1st Subsequent Year (2019-20)		291,653.00	Met
2nd Subsequent Year (2020-21)		292,874.00	Met

### 9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

### 9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2018-19)		352,078.11	Met

### 9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:  
(required if NOT met)



**10. CRITERION: Reserves**

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

**DATA ENTRY:** Current Year data are extracted. If Form MYPI 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 \$67,000 (greater of)	0	to 300
4% or \$67,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	9	11	11
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 MYPI 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; Current Year data are extracted.

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

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

No

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

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

Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
0.00	0.00	0.00

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

**DATA ENTRY:** If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	389,457.00	386,593.00	390,817.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	389,457.00	386,593.00	390,817.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	19,472.85	19,329.65	19,540.85
6. Reserve Standard - by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)	67,000.00	67,000.00	67,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	67,000.00	67,000.00	67,000.00

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

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	67,000.00	67,000.00	67,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	106,334.00	115,798.00	117,019.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	173,334.00	182,798.00	184,019.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	44.51%	47.28%	47.09%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>67,000.00</b>	<b>67,000.00</b>	<b>67,000.00</b>
Status:	Met	Met	Met

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

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

- 1a. STANDARD MET - Available reserves have met the standard for the current year 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 have occurred since budget adoption 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 funded with one-time revenues that have changed since budget adoption by more than five percent?

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. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?  
(Refer to Education Code Section 42603)

No

- 1b. If Yes, identify the interfund borrowings:

### S4. Contingent Revenues

- 1a. Does your district have projected revenues for the current fiscal 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 current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard:

-5.0% to +5.0%  
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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
<b>1d. Capital Project Cost Overruns</b>					
Have capital project cost overruns occurred since budget adoption 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 since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:  
(required if YES)



**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 current 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?

n/a

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.

Explanation:  
(Required if Yes)

## S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

No

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

n/a

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

n/a

2. OPEB Liabilities

- a. Total OPEB liability  
b. OPEB plan(s) fiduciary net position (if applicable)  
c. Total/Net OPEB liability (Line 2a minus Line 2b)  
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?  
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.

Budget Adoption (Form 01CS, Item S7A)	First Interim
0.00	0.00

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method  
Current Year (2018-19)  
1st Subsequent Year (2019-20)  
2nd Subsequent Year (2020-21)

Budget Adoption (Form 01CS, Item S7A)	First Interim

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)  
Current Year (2018-19)  
1st Subsequent Year (2019-20)  
2nd Subsequent Year (2020-21)

	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
Current Year (2018-19)  
1st Subsequent Year (2019-20)  
2nd Subsequent Year (2020-21)


- d. Number of retirees receiving OPEB benefits  
Current Year (2018-19)  
1st Subsequent Year (2019-20)  
2nd Subsequent Year (2020-21)


4. Comments:



### S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. 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 1b-4)

No
----

- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a
-----

- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a
-----

2. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs

Budget Adoption (Form 01CS, Item S7B)	First Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
Current Year (2018-19)  
1st Subsequent Year (2019-20)  
2nd Subsequent Year (2020-21)  
  
b. Amount contributed (funded) for self-insurance programs  
Current Year (2018-19)  
1st Subsequent Year (2019-20)  
2nd Subsequent Year (2020-21)

Budget Adoption (Form 01CS, Item S7B)	First Interim

4. Comments:

--

**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, 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, 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: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption?

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

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

Prior Year (2nd Interim)  
(2017-18)

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

Number of certificated (non-management) full-time-equivalent (FTE) positions

1.0

1.2

1.2

1.2

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining 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 collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

7. Amount included for any tentative salary schedule increases

--	--	--

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

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

- Are costs of H&W benefit changes included in the interim 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


**Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

--

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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


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

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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


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

List other significant contract changes that have occurred since budget adoption 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: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Yes

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

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	0.0	0.0	0.0	0.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining 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 collective bargaining agreement?

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

#### Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?

n/a

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	0.0	0.0	0.0	0.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

n/a

#### Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

Is the cost of salary settlement included in the interim 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

--

4. Amount included for any tentative salary schedule increases

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

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

- Are costs of H&W benefit changes included in the interim 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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

## S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

### S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.


## 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 A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

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

No

A3. Is enrollment decreasing in both the prior and current fiscal years?

No

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

No

A5. Has the district entered into a bargaining agreement where any of the current 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?

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 First Interim Criteria and Standards Review



SACS2018ALL Financial Reporting Software - 2018.2.0  
12/12/2018 1:07:24 PM

49-70888-0000000

First Interim  
2018-19 Projected Totals  
Technical Review Checks

Kashia Elementary

Sonoma County

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

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

## IMPORT CHECKS

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

Checks Completed.

Export Log  
Period: First Interim  
Type of Export: Other

\*\*\*\*\*  
LEA: 49-70888-0000000 Kashia Elementary

Export of USER General Ledger started at 12/12/2018 1:08:23 PM  
Fiscal Year: 2018-19  
Type of Data: Actuals to Date  
Number of records exported in group 1: 91

Fiscal Year: 2018-19  
Type of Data: Board Approved Operating Budget  
Number of records exported in group 2: 120

Fiscal Year: 2018-19  
Type of Data: Original Budget  
Number of records exported in group 3: 122

Fiscal Year: 2018-19  
Type of Data: Projected Totals  
Number of records exported in group 4: 120

Export USER General Ledger completed at 12/12/2018 1:08:23 PM

Export of Supplementals (USER ELEMENTs) started at 12/12/2018 1:08:23 PM  
Fiscal Year: 2018-19  
Type of Data: Actuals to Date  
Number of records exported in group 5: 89

Fiscal Year: 2018-19  
Type of Data: Board Approved Operating Budget  
Number of records exported in group 6: 157

Fiscal Year: 2018-19  
Type of Data: Original Budget  
Number of records exported in group 7: 158

Fiscal Year: 2018-19  
Type of Data: Projected Totals  
Number of records exported in group 8: 2296

Export of Supplemental (USER ELEMENTs) completed at 12/12/2018 1:08:24 PM

Export of Explanations started at 12/12/2018 1:08:24 PM  
No records to Export for Explanations.

Export of TRC Log started at 12/12/2018 1:08:24 PM  
Fiscal Year: 2018-19  
Type of Data: Projected Totals  
Number of records exported in group 9: 54

Export of TRC Log completed at 12/12/2018 1:08:24 PM

Exported to file: F:\SACS2018ALL\4970888000000011.DAT

End of Other Export Process

# SONOMA COUNTY OFFICE OF EDUCATION

## AB 2756 REPORTING REQUIREMENTS

District: Kashia School District

### Please check one:



The district does not have a study, report, evaluation, or audit that contains evidence that the school district is showing fiscal distress under the standards and criteria adopted in Section 33127, or a report on the school district by the County Office Fiscal Crisis and Management Assistance Team or any regional team created pursuant to subdivision (i) of Section 42127.8.



The district is submitting the following reports that show signs of financial distress:

- 1) Report Title: \_\_\_\_\_  
Prepared by: \_\_\_\_\_  
Date: \_\_\_\_\_ Copy attached ☐
- 2) Report Title: \_\_\_\_\_  
Prepared by: \_\_\_\_\_  
Date: \_\_\_\_\_ Copy attached ☐
- 3) Report Title: \_\_\_\_\_  
Prepared by: \_\_\_\_\_  
Date: \_\_\_\_\_ Copy attached ☐

Signature: Patti Pongli  
Chief Business Official

Date: 12/12/18

*Please submit this form and any accompanying reports to:  
Shelley Stiles, Director Fiscal Services  
Sonoma County Office of Education*

# BALANCING SPREADSHEET

2018-19 First Interim

(complete and submit with Interim Report)

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

Kashia  
select District name from drop-down

				2017-18	2018-19	2019-20	2020-21
<b>LCFF Calculator (COMPLETE THIS FIRST)</b>							
<i>from calculator</i>							
		State Aid		64,973	89,575	93,116	91,590
		EPA		21,135	16,583	14,250	9,367
		Property Taxes		94,716	100,358	102,691	105,081
		In-Lieu of Property Tax		0	0	0	0
		<i>subtotal</i>		180,824	206,516	210,057	206,038
<i>additional sources (not in calculator)</i>							
		Fair Share Reduction		0	0	0	0
		basic aid supplemental		0	0	0	0
		basic aid choice		0	0	0	0
		<i>total</i>		\$180,824 △	\$206,516 ◇	\$210,057 ●	\$206,038 □
<b>Escape</b>							
	resource	object					
general fund	0000	8011 State Aid + choice + supplemental		64,973	89,575	93,116	91,590
general fund	0000	8012 EPA		21,135	16,583	14,250	9,367
general fund	0000	2x-804x Property Taxes		94,716	100,358	102,691	105,081
general fund	0000	8091 LCFF transfer		0	0		
general fund	0000	8096 In-Lieu of Property Tax		0	0		
		8019 balance		0			
fund 14	0000	8091 LCFF transfer		0	0		
		<i>subtotal</i>		180,824	206,516		
general fund	0000	8097 property tax transfer-special educ		0	0		
		<i>total</i>		\$180,824 △	\$206,516 ◇		
<b>Multi-year Projection</b>							
MYP- general fund		LCFF Sources (8010-8099)		180,824	206,516	210,057	206,038
MYP- other funds		LCFF Sources		0	0	0	0
		<i>total</i>		\$180,824 △	\$206,516 ◇	\$210,057 ●	\$206,038 □

balanced

balanced

balanced

balanced

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

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

# SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Kashia Elementary (70888) - 1st Interim

12/12/18

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
COLA & Augmentation	1.56%	3.70%	2.57%	2.67%	3.42%	3.26%
GAP Funding rate	42.97%	100.00%	100.00%	100.00%	100.00%	100.00%
Estimated Property Taxes (with RDA)	94,716	100,358	102,691	105,081	107,532	110,044
Less In-Lieu transfer	-	-	-	-	-	-
Total Local Revenue	94,716	100,358	102,691	105,081	107,532	110,044
Statewide 90th percentile rate	---	---	---	---	---	---

## OTHER LCFF TRANSITION INFORMATION

Enter class size penalties, longer day/longer year penalties and other special adjustments per the School District LCFF Transition Calculation exhibit.

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Floor Adjustments	-	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Minimum State Aid Adjustments	-	-	-	-	-	-
Funded Based on Target Formula	FALSE	FALSE	TRUE	TRUE	TRUE	TRUE
True/False						

## UNDUPPLICATED PUPIL PERCENTAGE

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
District Enrollment	12	16	14	14	14	14
COE Enrollment	-	-	-	-	-	-
Total Enrollment	12	16	14	14	14	14
District Unduplicated Pupil Count	12	15	13	13	13	13
COE Unduplicated Pupil Count	-	-	-	-	-	-
Total Unduplicated Pupil Count	12	15	13	13	13	13

Single Year Unduplicated Pupil Percentage

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
3-yr rolling percentage	100.00%	93.75%	92.86%	92.86%	92.86%	92.86%
Unduplicated Pupil Percentage (%)	100.00%	97.50%	95.24%	93.18%	92.86%	92.86%

# SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Kashia Elementary (70888) - 1st Interim 12/12/18

## AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA. Calculator will use greater of total current or prior year ADA.

Enter ADA by grade span.

ADA

ADA to use:

## CURRENT YEAR ADA:

Grades TK-3	5.91	9.64	8.00	8.00	8.00	8.00	8.00
Grades 4-6	0.82	0.73	1.00	1.00	1.00	1.00	1.00
Grades 7-8	2.68	2.92	2.00	2.00	2.00	2.00	2.00
Grades 9-12	-	-	-	-	-	-	-

P-2  
(Annual for Special  
Day Class  
extended year)

Non Public School, NPS-Licensed Children Institutions, Community Day School:

Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-
SUBTOTAL	9.41	13.29	11.00	11.00	11.00	11.00	11.00

Annual

County operated (Community School, Special Ed):

Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-
TOTAL	9.41	13.29	11.00	11.00	11.00	11.00	11.00

P-2 / Annual

## RATIO: District ADA to Enrollment

RATIO: Combined ADA to Enrollment

PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT  
ADA transfer: Student from District to Charter (cross fiscal year)

Grades TK-3	0.7842	0.8306	0.7857	0.7857	0.7857	0.7857	0.7857
Grades 4-6	0.7842	0.8306	0.7857	0.7857	0.7857	0.7857	0.7857
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-

ADA transfer: Student from Charter to District (cross fiscal year)

Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-

Difference (if diff. < 0, no adj. to PY ADA)

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

Kashia Elementary (70888) - 1st Interim

12/12/18

2017-18 2018-19 2019-20 2020-21 2021-22 2022-23

**LCFF ADA**

**ADA Guarantee - Prior Year**

Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
<b>LCFF Subtotal</b>	7.32	9.41	13.29	11.00	11.00	11.00
<b>NSS</b>	7.32	9.41	13.29	11.00	11.00	11.00
<b>Combined Subtotal</b>						

**ADA Guarantee - Current Year**

Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
<b>LCFF Subtotal</b>	9.41	13.29	11.00	11.00	11.00	11.00
<b>NSS</b>	9.41	13.29	11.00	11.00	11.00	11.00
<b>Combined Subtotal</b>						

**Change in LCFF ADA  
(excludes NSS ADA)**

No Change	No Change	No Change	No Change	No Change	No Change	No Change
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**Funded LCFF ADA**

Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-	-

**Funded NSS ADA**

Grades TK-3	5.91	9.64	9.64	8.00	8.00	8.00
Grades 4-6	0.82	0.73	0.73	1.00	1.00	1.00
Grades 7-8	2.68	2.92	2.92	2.00	2.00	2.00
Grades 9-12	-	-	-	-	-	-
<b>Subtotal</b>	9.41	13.29	13.29	11.00	11.00	11.00

**NPS, CDS, & COE Operated**

Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-	-

**Combined Total**

Grades TK-3	5.91	9.64	9.64	8.00	8.00	8.00
Grades 4-6	0.82	0.73	0.73	1.00	1.00	1.00
Grades 7-8	2.68	2.92	2.92	2.00	2.00	2.00
Grades 9-12	-	-	-	-	-	-
<b>Total</b>	9.41	13.29	13.29	11.00	11.00	11.00

**Kashia Elementary (70888) - 1st Inter**  
**NECESSARY SMALL SCHOOLS (NSS)**

12/12/18

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF funded ADA. Similarly the base grant and grade span adjustment grants generated by NSS ADA are returned to the Target as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

**NSS Allowance & Add-on per ADA**

The allowance for NSS is based on the combination of ADA and the number of full-time teachers (for elementary schools) or the number of certificated employees (for high schools), whichever provides the lesser amount. The allowance amounts shown in the following tables reflect the COLA & Augmentation for each year.

		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Single School Elementary Districts with ADA of < 97							
Districts with <2,501 ADA & Elem. Schools <97 ADA							
ADA	Teacher FTE						
1 - 24	1	1.56%	3.70%	2.57%	2.67%	3.42%	3.26%
25 - 48	2	153,050	158,725	162,800	167,150	172,875	178,500
49 - 72	3	306,100	317,450	325,600	334,300	345,750	357,000
73 - 96	4	459,150	476,175	488,400	501,450	518,625	535,500
		\$12,200	\$34,900	\$51,200	\$68,500	\$91,500	\$114,000

**Districts with <2,501 ADA maintaining necessary small high schools**

ADA	Teacher FTE	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1 - 19	1	1.56%	3.70%	2.57%	2.67%	3.42%	3.26%
20 - 38	2	124,250	128,845	132,155	135,685	140,325	144,900
39 - 57	3	248,500	257,690	264,310	271,370	280,650	289,800
58 - 71	4	372,750	384,040	392,465	401,035	410,755	420,600
72 - 86	5	500,000	516,860	525,285	534,365	544,005	554,300
87 - 100	6	628,250	647,715	658,155	669,685	682,305	695,000
101 - 114	7	756,500	778,040	790,570	804,205	818,935	833,750
115 - 129	8	884,750	908,385	922,015	936,745	951,575	966,500
130 - 143	9	1,013,000	1,038,925	1,054,855	1,071,785	1,088,815	1,105,940
144 - 171	10	1,141,250	1,168,175	1,185,105	1,202,035	1,219,965	1,237,890
172 - 210	11	1,269,500	1,297,040	1,314,570	1,332,105	1,349,635	1,367,160
211 - 248	12	1,397,750	1,426,385	1,445,015	1,463,645	1,482,275	1,500,900
249 - 286	13	1,526,000	1,555,715	1,575,345	1,594,975	1,614,605	1,634,230
	14	1,654,250	1,684,040	1,703,870	1,723,700	1,743,530	1,763,360
	15	1,782,500	1,812,385	1,832,215	1,852,045	1,871,875	1,891,700
		\$2,043,300	\$2,118,900	\$2,173,500	\$2,231,400	\$2,307,600	\$2,382,900

**NSS Add-On per ADA**

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	1.56%	3.70%	2.57%	2.67%	3.42%	3.26%
	\$ 227.36	\$ 235.77	\$ 241.83	\$ 248.29	\$ 256.78	\$ 265.15





## 12/12/18

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	2017-18 P2 ADA	2018-19 P2 ADA	2019-20 P2 ADA	2020-21 P2 ADA	2021-22 P2 ADA	2022-23 P2 ADA
Grades TK-3	A-1					
Grades 4-6	A-2					
Grades 7-8	A-3					
Grades 9-12	B-1					
<b>TOTAL</b>						
Number of FTE						
A-5 & B-2						
<i>Is this school eligible for NSS funding?</i>						
Type of school						
Best funding option calculated is:						
Select funding method:						
NSS allowance level						
NSS Allowance						
NSS Add-on						
Total NSS Allowance						



# Kashia Elementary (70888) - 1st Inter

12/12/18

## NECESSARY SMALL SCHOOLS (NSS)

Exclude: LCFF Adjusted Base Funding for NSS ADA

In the calculator, the base and grade span amounts are calculated for all district ADA (LCFF ADA and funded NSS ADA), then an adjustment is subtracted for the base and grade span amount for NSS ADA (funded NSS ADA x base & grade span per ADA).

### NSS ADA:

	Rate	2017-18	Rate	2018-19	Rate	2019-20	Rate	2020-21	Rate	2021-22	Rate	2022-23
Grades TK-3		5.91		9.64		9.64		8.00		8.00		8.00
Grades 4-6		0.82		0.73		0.73		1.00		1.00		1.00
Grades 7-8		2.68		2.92		2.92		2.00		2.00		2.00
Grades 9-12		-		-		-		-		-		-
<b>Total</b>		<u>9.41</u>		<u>13.29</u>		<u>13.29</u>		<u>11.00</u>		<u>11.00</u>		<u>11.00</u>

### Base Funding:

Grades TK-3	7,193	42,511	7,459	71,905	7,651	73,756	7,855	62,840	8,124	64,992	8,389	67,112
Grades 4-6	7,301	5,987	7,571	5,527	7,766	5,669	7,973	7,973	8,245	8,246	8,515	8,515
Grades 7-8	7,518	20,148	7,796	22,764	7,996	23,348	8,209	16,418	8,490	16,980	8,767	17,534
Grades 9-12	8,712	-	9,034	-	9,266	-	9,513	-	9,838	-	10,159	-
<b>Total</b>		<u>68,646</u>		<u>100,196</u>		<u>102,773</u>		<u>87,231</u>		<u>90,218</u>		<u>93,161</u>

### Grade Span Funding:

Grades TK-3	748	4,421	776	7,481	796	7,673	817	6,536	845	6,760	872	6,976
Grades 4-6	-	-	-	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-	-	-	-
Grades 9-12	227	-	235	-	241	-	247	-	256	-	264	-
<b>Total</b>		<u>4,421</u>		<u>7,481</u>		<u>7,673</u>		<u>6,536</u>		<u>6,760</u>		<u>6,976</u>

### Total Exclusion: LCFF Adjusted Base Funding for NSS

Grades TK-3		46,932		79,386		81,429		69,376		71,752		74,088
Grades 4-6		5,987		5,527		5,669		7,973		8,246		8,515
Grades 7-8		20,148		22,764		23,348		16,418		16,980		17,534
Grades 9-12		-		-		-		-		-		-
<b>Total</b>		<u>73,067</u>		<u>107,677</u>		<u>110,446</u>		<u>93,767</u>		<u>96,978</u>		<u>100,137</u>

Kashia Elementary (70888) - 1st Inter						12/12/18
NECESSARY SMALL SCHOOLS (NSS)						
Total NSS Allowance in LCFF Floor						
Allowances at 12-13 levels before deficit						
Kashia Elementary	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
NSS #2	145,650	145,650	145,650	145,650	145,650	145,650
NSS #3	-	-	-	-	-	-
NSS #4	-	-	-	-	-	-
NSS #5	-	-	-	-	-	-
Floor NSS Allowances	113,211	113,211	113,211	113,211	113,211	113,211
12-13 NSS Add-on per ADA	216.34	216.34	216.34	-	-	-
12-13 NSS Add-on per ADA (deficit)	168.16	168.16	168.16	-	-	-
Add-on Allowance (deficit)						
Kashia Elementary	Funded ADA	Funded ADA	Funded ADA	Funded ADA	Funded ADA	Funded ADA
NSS #2	9.41	13.29	13.29	11.00	11.00	11.00
NSS #3	-	-	-	-	-	-
NSS #4	-	-	-	-	-	-
NSS #5	-	-	-	-	-	-
Floor NSS Add-on total	9.41	13.29	13.29	11.00	11.00	11.00
TOTAL FLOOR NSS BAND ALLOWANCE	114,793	115,446	115,446	113,211	113,211	113,211



Kashia Elementary (70888) - 1st Interim		43446	v19.2b
LOCAL CONTROL FUNDING FORMULA		2017-18	2018-19
CALCULATE LCFF PHASE-IN ENTITLEMENT			
LOCAL CONTROL FUNDING FORMULA TARGET		2017-18	2018-19
LOCAL CONTROL FUNDING FORMULA FLOOR		187,022	206,516
LCFF Need (LCFF Target less LCFF Floor, if positive)		176,154	195,192
Current Year Gap Funding		10,888	11,324
ECONOMIC RECOVERY PAYMENT		4,670	11,324
Miscellaneous Adjustments		-	-
LCFF Entitlement before Minimum State Aid provision		180,824	206,516
CALCULATE STATE AID			
Transition Entitlement		180,824	206,516
Local Revenue (including RDA)		(94,716)	(100,358)
Gross State Aid		86,108	106,158
CALCULATE MINIMUM STATE AID			
2012-13 RL/Charter Gen BG adjusted for ADA	12-13 Rate	N/A	N/A
2012-13 NSS Allowance (deficit)	17-18 ADA	1,058	1,495
Minimum State Aid Adjustments	112.47	114,788	114,788
Less Current Year Property Taxes/In Lieu		-	-
Subtotal State Aid for Historical RL/Charter General BG		(94,716)	(100,358)
Categorical funding from 2012-13		21,130	15,925
Charter Categorical Block Grant adjusted for ADA		32,769	32,769
Minimum State Aid Guarantee		-	-
CHARTER SCHOOL MINIMUM STATE AID OFFSET		53,899	48,694
Local Control Funding Formula Floor plus Funded Gap		-	-
Minimum State Aid plus Property Taxes including RDA		-	-
Offset		-	-
Minimum State Aid Prior to Offset		-	-
Total Minimum State Aid with Offset		-	-
TOTAL STATE AID		86,108	106,158
Additional State Aid (Additional SA)			
LCFF Phase-In Entitlement			
(before COE transfer, Choice & Charter Supplemental)		180,824	206,516
CHANGE OVER PRIOR YEAR			
LCFF Entitlement PER ADA	-4.02%	(7,580)	14.21%
PER ADA CHANGE OVER PRIOR YEAR		19,216	25,692
BASIC AID STATUS (school districts only)	34.93%	4,975	-19.14%
LCFF SOURCES INCLUDING EXCESS TAXES			(3,677)
State Aid			
Property Taxes net of in-lieu	Increase	2017-18	2018-19
Charter in-Lieu Taxes	-4.68%	86,108	106,158
LCFF pre COE, Choice, Supp	-3.41%	94,716	100,358
	0.00%	-	-
	-4.02%	180,824	206,516
		(7,580)	25,692

Kashia Elementary (70888) - 1st Interim									
LOCAL CONTROL FUNDING FORMULA									
2019-20									
2020-21									
CALCULATE LCFF TARGET									
Unduplicated as % of Enrollment									
3 yr average									
COLA & Augmentation									
2.570%									
2.670%									
3 yr average									
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Kashia Elementary (70888) - 1st Interim			43446	v4/2b
LOCAL CONTROL FUNDING FORMULA			2019-20	2020-21
CALCULATE LCFF PHASE-IN ENTITLEMENT				
LOCAL CONTROL FUNDING FORMULA TARGET			2019-20	2020-21
LOCAL CONTROL FUNDING FORMULA FLOOR			210,057	206,038
LCFF Need (LCFF Target less LCFF Floor, if positive)			206,516	194,235
Current Year Gap Funding			-	-
ECONOMIC RECOVERY PAYMENT			-	-
Miscellaneous Adjustments			-	-
LCFF Entitlement before Minimum State Aid provision			210,057	206,038
100.00%				
CALCULATE STATE AID				
Transition Entitlement			210,057	206,038
Local Revenue (including RDA)			(102,691)	(105,081)
Gross State Aid			107,366	100,957
CALCULATE MINIMUM STATE AID				
2012-13 RL/Charter Gen BG adjusted for ADA	12-13 Rate	19-20 ADA	N/A	N/A
2012-13 NSS Allowance (deficit)	112.47	13.29	1,495	1,237
Minimum State Aid Adjustments			114,788	114,788
Less Current Year Property Taxes/In Lieu			-	-
Subtotal State Aid for Historical RL/Charter General BG			(102,691)	(105,081)
Categorical funding from 2012-13			13,592	10,944
Charter Categorical Block Grant adjusted for ADA			32,769	32,769
Minimum State Aid Guarantee			-	-
			46,361	43,713
CHARTER SCHOOL MINIMUM STATE AID OFFSET			-	-
Local Control Funding Formula Floor plus Funded Gap			-	-
Minimum State Aid plus Property Taxes including RDA			-	-
Offset			-	-
Minimum State Aid Prior to Offset			-	-
Total Minimum State Aid with Offset			-	-
TOTAL STATE AID			107,366	100,957
Additional State Aid (Additional SA)				
LCFF Phase-In Entitlement			-	-
(before COE transfer, Choice & Charter Supplemental)			-	-
CHANGE OVER PRIOR YEAR			210,057	206,038
LCFF Entitlement PER ADA	1.71%	3,541	-	-
			-1.91%	(4,019)
PER ADA CHANGE OVER PRIOR YEAR			15,806	18,731
BASIC AID STATUS (school districts only)	1.72%	367	-	-
			-18.51%	2,925
LCFF SOURCES INCLUDING EXCESS TAXES			-	-
Non-Basic Aid			-	-
State Aid			2019-20	2020-21
Property Taxes net of in-lieu	Increase		107,366	100,957
Charter in-Lieu Taxes	1.14%	1,208	102,691	105,081
	2.32%	2,333	-	-
LCFF pre COE, Choice, Supp	0.00%	-	-	-
	1.71%	3,541	210,057	206,038
			-1.91%	(4,019)



Kashia Elementary (70838) - 1st Interim	43446	v19.2b
LOCAL CONTROL FUNDING FORMULA	2021-22	2022-23
CALCULATE LCFF PHASE-IN ENTITLEMENT		
LOCAL CONTROL FUNDING FORMULA TARGET	2021-22	2022-23
LOCAL CONTROL FUNDING FORMULA FLOOR	212,851	219,752
LCFF Need (LCFF Target less LCFF Floor, if positive)	194,235	194,235
Current Year Gap Funding	-	-
ECONOMIC RECOVERY PAYMENT	-	-
Miscellaneous Adjustments	-	-
LCFF Entitlement before Minimum State Aid provision	212,851	219,752
CALCULATE STATE AID		
Transition Entitlement	212,851	219,752
Local Revenue (including RDA)	(107,532)	(110,044)
Gross State Aid	105,319	109,708
CALCULATE MINIMUM STATE AID		
2012-13 RL/Charter Gen BG adjusted for ADA	N/A	N/A
2012-13 NSS Allowance (deficit)	1,237	1,237
Minimum State Aid Adjustments	114,788	114,788
Less Current Year Property Taxes/In Lieu	-	-
Subtotal State Aid for Historical RL/Charter General BG	(107,532)	(110,044)
Categorical funding from 2012-13	8,493	5,981
Charter Categorical Block Grant adjusted for ADA	32,769	32,769
Minimum State Aid Guarantee	-	-
CHARTER SCHOOL MINIMUM STATE AID OFFSET	41,262	38,750
Local Control Funding Formula Floor plus Funded Gap	-	-
Minimum State Aid plus Property Taxes including RDA	-	-
Offset	-	-
Minimum State Aid Prior to Offset	-	-
Total Minimum State Aid with Offset	-	-
TOTAL STATE AID	105,319	109,708
Additional State Aid (Additional SA)	-	-
LCFF Phase-In Entitlement		
(before COE transfer, Choice & Charter Supplemental)	212,851	219,752
CHANGE OVER PRIOR YEAR	3.31%	3.24%
LCFF Entitlement PER ADA	6,813	6,901
PER ADA CHANGE OVER PRIOR YEAR	619	627
BASIC AID STATUS (school districts only)	Non-Basic Aid	Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES		
State Aid	2021-22	2022-23
Property Taxes net of in-lieu	105,319	109,708
Charter in-Lieu Taxes	107,532	110,044
LCFF pre COE, Choice, Supp	-	-
	212,851	219,752
	Increase	Increase
	4.32%	4.17%
	2.33%	2.34%
	0.00%	0.00%
	3.31%	3.24%

# Kashia Elementary (70888) - 1st Interim

12/12/2018

## LCAP Percentage to Increase or Improve Services: Summary Supplemental & Concentration Grant

	2018-19	2019-20	2020-21	2021-22	2022-23
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>	43,877	43,261	35,375	36,369	37,553
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils	44,105	44,987	45,887	46,805	47,741
3. Difference [1] less [2]	(228)	(1,726)	(10,512)	(10,436)	(10,188)
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate	(228)	(1,726)	(10,512)	(10,436)	(10,188)
GAP funding rate	100.00%	100.00%	100.00%	100.00%	100.00%
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] (unless [3]<0 then [1]) (for LCAP entry)	43,877	43,261	35,375	36,369	37,553
6. Base Funding LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation LCFF Phase-In Entitlement	161,857	166,014	169,881	175,700	181,417
	206,516	210,057	206,038	212,851	219,752
7/8. Percentage to Increase or Improve Services* [5] / [6] (for LCAP entry)	27.11%	26.06%	20.82%	20.70%	20.70%
**percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year. If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5.					
SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
	2018-19	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 43,877	\$ 43,261	\$ 35,375	\$ 36,369	\$ 37,553
Current year Percentage to Increase or Improve Services	27.11%	26.06%	20.82%	20.70%	20.70%

LCFF Calculator Universal Assumptions							12/12/2018
Kashia Elementary (70888) - 1st Interim							
Summary of Funding							
Target Components:							
COLA & Augmentation							
Base Grant	1.56%	3.70%	2.57%	2.67%	3.42%	3.26%	
Grade Span Adjustment	155,189	161,858	166,014	169,881	175,700	181,417	
Supplemental Grant	(1)	(1)	-	-	-	-	
Concentration Grant	14,613	20,997	21,038	17,475	18,011	18,597	
Add-ons	16,439	22,880	22,223	17,900	18,358	18,956	
	782	782	782	782	782	782	
Total Target	187,022	206,516	210,057	206,038	212,851	219,752	
Transition Components:							
Target	\$	\$	\$	\$	\$	\$	
Funded Based on Target Formula (PYP-2)	FALSE	FALSE	TRUE	TRUE	TRUE	TRUE	
Floor	176,154	195,192	206,516	194,235	194,235	194,235	
Remaining Need after Gap (informational only)	6,198	-	-	-	-	-	
Gap %	42.96644273%	100%	100%	100%	100%	100%	
Current Year Gap Funding	4,670	11,324	-	-	-	-	
Miscellaneous Adjustments	-	-	-	-	-	-	
Economic Recovery Target	-	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	-	
Total LCFF Entitlement	\$ 180,824	\$ 206,516	\$ 210,057	\$ 206,038	\$ 212,851	\$ 219,752	
Components of LCFF By Object Code							
8011 - State Aid	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	
8011 - Fair Share	\$ 64,973	\$ 89,575	\$ 93,116	\$ 91,590	\$ 98,403	\$ 105,304	
8311 & 8590 - Categoricals	-	-	-	-	-	-	
EPA (for LCFF Calculation purposes)	21,135	16,583	14,250	9,367	6,916	4,404	
Local Revenue Sources:							
8021 to 8089 - Property Taxes	94,716	100,358	102,691	105,081	107,532	110,044	
8096 - In-Lieu of Property Taxes	-	-	-	-	-	-	
Property Taxes net of in-lieu	94,716	100,358	102,691	105,081	107,532	110,044	
TOTAL FUNDING	\$ 180,824	\$ 206,516	\$ 210,057	\$ 206,038	\$ 212,851	\$ 219,752	
Basic Aid Status							
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Phase-In Entitlement	\$ 180,824	\$ 206,516	\$ 210,057	\$ 206,038	\$ 212,851	\$ 219,752	
EPA Details							
% of Adjusted Revenue Limit - Annual	25.89051467%	25.8900000000%	25.8900000000%	25.8900000000%	25.8900000000%	25.8900000000%	
% of Adjusted Revenue Limit - P-2	25.89051467%	25.8900000000%	25.8900000000%	25.8900000000%	25.8900000000%	25.8900000000%	
EPA (for LCFF Calculation purposes)	\$ 21,135	\$ 16,583	\$ 14,250	\$ 9,367	\$ 6,916	\$ 4,404	
8012 - EPA, Current Year Receipt							
(P-2 plus Current Year Accrual)	21,135	16,583	14,250	9,367	6,916	4,404	
8019 - EPA, Prior Year Adjustment							
(P-A less Prior Year Accrual)	(4,034)	-	-	-	-	-	
Accrual (from Assumptions)	-	-	-	-	-	-	

LCFF Calculator Universal Assumptions							12/12/2018
Kashia Elementary (70888) - 1st Interim							
Summary of Student Population							
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	
<b>Unduplicated Pupil Population</b>							
Enrollment	12	16	14	14	14	14	14
COE Enrollment	-	-	-	-	-	-	-
Total Enrollment	12	16	14	14	14	14	14
Unduplicated Pupil Count	12	15	13	13	13	13	13
COE Unduplicated Pupil Count	-	-	-	-	-	-	-
Total Unduplicated Pupil Count	12	15	13	13	13	13	13
Rolling %, Supplemental Grant	100.0000%	97.5000%	95.2400%	93.1800%	92.8600%	92.8600%	92.8600%
Rolling %, Concentration Grant	100.0000%	97.5000%	95.2400%	93.1800%	92.8600%	92.8600%	92.8600%
<b>FUNDED ADA</b>							
<b>Adjusted Base Grant ADA</b>							
Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-
Total Adjusted Base Grant ADA	-	-	-	-	-	-	-
<b>Necessary Small School ADA</b>							
Grades TK-3	5.91	9.64	9.64	8.00	8.00	8.00	8.00
Grades 4-6	0.82	0.73	0.73	1.00	1.00	1.00	1.00
Grades 7-8	2.68	2.92	2.92	2.00	2.00	2.00	2.00
Grades 9-12	-	-	-	-	-	-	-
Total Necessary Small School ADA	9.41	13.29	13.29	11.00	11.00	11.00	11.00
Total Funded ADA	9.41	13.29	13.29	11.00	11.00	11.00	11.00
<b>ACTUAL ADA (Current Year Only)</b>							
Grades TK-3	5.91	9.64	8.00	8.00	8.00	8.00	8.00
Grades 4-6	0.82	0.73	1.00	1.00	1.00	1.00	1.00
Grades 7-8	2.68	2.92	2.00	2.00	2.00	2.00	2.00
Grades 9-12	-	-	-	-	-	-	-
Total Actual ADA	9.41	13.29	11.00	11.00	11.00	11.00	11.00
Funded Difference (Funded ADA less Actual ADA)	-	-	2.29	-	-	-	-
<b>LCAP Percentage to Increase or Improve Services</b>							
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	
Current year estimated supplemental and concentr \$	31,052 \$	43,877 \$	43,261 \$	35,375 \$	36,369 \$	37,553	37,553
Current year Percentage to Increase or Improve Sr	20.84%	27.11%	26.06%	20.82%	20.70%	20.70%	20.70%