

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: _____
District Superintendent or Designee

Date: _____

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: March 13, 2019

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 first interim. | | 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 first interim. | 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 first interim. | | 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 first interim. | | 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 first interim. | X | |
| 7 | Ongoing and Major Maintenance Account | If applicable, changes occurring since first interim 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 first interim 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 first interim 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 first interim 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 first interim 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 first interim in self-insurance liabilities? | n/a | |
| S8 | Status of Labor Agreements | As of second 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 | For negotiations settled since first interim, 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 | |
| | | • 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 | |

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 Advisor by e-mail (dat file) and in hard copy. The following information/forms are requested.

✦ **LCFF Calculator – FCMAT Calculator**

Use the FCMAT Calculator 19.2b version or newer, if available. It can be found at 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 tab
- ✦ Summary

- ✦ **Balancing Spreadsheet** ~ Due to the change to the LCFF funding model, there is presently no mechanism or technical review check (TRC) in the SACS2018ALL software which assesses State revenue. SCOE created a Balancing Spreadsheet that will assist in determining if your SACS2018ALL 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 form, SCOE's template, or district's own 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
- ✦ **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>

✦ **Interim SACS forms:**

- ✦ Certification Page, original signature
- ✦ General Fund Summary - Combined Unrestricted/Restricted Report
- ✦ General Fund Unrestricted Report
- ✦ General Fund Restricted Report
- ✦ 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 Second 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) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 191,591.00 | 206,516.00 | 106,473.55 | 207,768.00 | 1,252.00 | 0.6% |
| 2) Federal Revenue | | 8100-8299 | 80,733.00 | 118,240.00 | 151,124.42 | 155,168.00 | 36,928.00 | 31.2% |
| 3) Other State Revenue | | 8300-8599 | 9,497.00 | 7,606.00 | 1,178.24 | 7,986.00 | 380.00 | 5.0% |
| 4) Other Local Revenue | | 8600-8799 | 109,500.00 | 103,421.00 | 109,362.62 | 109,073.00 | 5,652.00 | 5.5% |
| 5) TOTAL, REVENUES | | | 391,321.00 | 435,783.00 | 368,138.83 | 479,995.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 79,561.00 | 81,864.00 | 39,296.92 | 94,564.00 | (12,700.00) | -15.5% |
| 2) Classified Salaries | | 2000-2999 | 31,525.00 | 23,200.00 | 12,480.00 | 27,500.00 | (4,300.00) | -18.5% |
| 3) Employee Benefits | | 3000-3999 | 24,789.00 | 26,962.00 | 10,397.21 | 27,155.00 | (193.00) | -0.7% |
| 4) Books and Supplies | | 4000-4999 | 26,694.00 | 32,293.00 | 15,194.90 | 39,100.00 | (6,807.00) | -21.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 222,248.00 | 225,138.00 | 88,057.07 | 209,556.00 | 15,582.00 | 6.9% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 18,363.00 | 18,363.00 | (18,363.00) | New |
| 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 | 183,789.10 | 416,238.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 6,504.00 | 46,326.00 | 184,349.73 | 63,757.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

2018-19 Second 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 6,504.00 | 46,326.00 | 184,349.73 | 63,757.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 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 | 282,189.00 | | 299,620.00 | | |
| 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 | | 89,700.00 | | |
| 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 | 106,334.00 | | 142,920.00 | | |

| 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) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 191,591.00 | 206,516.00 | 106,473.55 | 207,768.00 | 1,252.00 | 0.6% |
| 2) Federal Revenue | | 8100-8299 | 59,133.00 | 97,459.00 | 134,048.95 | 134,049.00 | 36,590.00 | 37.5% |
| 3) Other State Revenue | | 8300-8599 | 5,215.00 | 2,474.00 | 1,123.59 | 2,854.00 | 380.00 | 15.4% |
| 4) Other Local Revenue | | 8600-8799 | 16,500.00 | 6,000.00 | 5,378.71 | 11,652.00 | 5,652.00 | 94.2% |
| 5) TOTAL, REVENUES | | | 272,439.00 | 312,449.00 | 247,024.80 | 356,323.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 41,553.00 | 44,032.00 | 19,040.30 | 44,032.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 31,525.00 | 23,200.00 | 12,030.00 | 25,200.00 | (2,000.00) | -8.6% |
| 3) Employee Benefits | | 3000-3999 | 15,542.00 | 14,861.00 | 6,101.96 | 15,054.00 | (193.00) | -1.3% |
| 4) Books and Supplies | | 4000-4999 | 22,100.00 | 25,565.00 | 14,473.06 | 32,360.00 | (6,795.00) | -26.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 155,215.00 | 158,465.00 | 71,872.32 | 156,765.00 | 1,700.00 | 1.1% |
| 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 | 123,517.64 | 273,411.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 6,504.00 | 46,326.00 | 123,507.16 | 82,912.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 6,504.00 | 46,326.00 | 123,507.16 | 82,912.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 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 | 173,334.00 | | 209,920.00 | | |
| 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 | 106,334.00 | | 142,920.00 | | |

| 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) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 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 | 17,075.47 | 21,119.00 | 338.00 | 1.6% |
| 3) Other State Revenue | | 8300-8599 | 4,282.00 | 5,132.00 | 54.65 | 5,132.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 93,000.00 | 97,421.00 | 103,983.91 | 97,421.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 118,882.00 | 123,334.00 | 121,114.03 | 123,672.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 38,008.00 | 37,832.00 | 20,256.62 | 50,532.00 | (12,700.00) | -33.6% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 450.00 | 2,300.00 | (2,300.00) | New |
| 3) Employee Benefits | | 3000-3999 | 9,247.00 | 12,101.00 | 4,295.25 | 12,101.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 4,594.00 | 6,728.00 | 721.84 | 6,740.00 | (12.00) | -0.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 67,033.00 | 66,673.00 | 16,184.75 | 52,791.00 | 13,882.00 | 20.8% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 18,363.00 | 18,363.00 | (18,363.00) | New |
| 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 | 60,271.46 | 142,827.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 60,842.57 | (19,155.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 60,842.57 | (19,155.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 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 | | 89,700.00 | | |
| 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 | | 89,700.00 | | |
| 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 | 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 Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 8.55 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 8.55 | 0.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 8.55 | 0.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| 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 Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 8.55 | 0.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 911.00 | 904.00 | | 904.00 | 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) | | | 911.00 | 904.00 | | 904.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 911.00 | 904.00 | | 904.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 911.00 | 904.00 | | 904.00 | | |
| 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) Legally Restricted Balance | | 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 | 911.00 | 904.00 | | 904.00 | | |
| 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) |
|--|--|--|---|--|-----------------------------------|---|
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 10.00 | 11.64 | 11.64 | 11.64 | 0.00 | 0% |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 10.00 | 11.64 | 11.64 | 11.64 | 0.00 | 0% |
| 5. District Funded County Program ADA | | | | | | |
| 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% |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 10.00 | 11.64 | 11.64 | 11.64 | 0.00 | 0% |
| 7. Adults in Correctional Facilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| | Object | Beginning Balances (Ref: Obj) | July | August | September | October | November | December | January | February |
|---|-----------|-------------------------------------|-------------|-------------|-------------|------------|------------|------------|-------------|------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name) | | | | | | | | | | |
| A. BEGINNING CASH | February | | 305,752.40 | 297,144.64 | 338,733.66 | 313,353.47 | 359,921.41 | 357,005.11 | 437,147.11 | 425,892.05 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 3,616.00 | 3,616.00 | 11,793.00 | 6,509.00 | 6,509.00 | 11,793.00 | 6,509.00 | 7,591.00 |
| Property Taxes | 8020-8079 | | | | | 208.49 | 27.54 | 55,400.94 | 491.58 | 150.06 |
| Miscellaneous Funds | 8080-8099 | | | | | | | | | |
| Federal Revenue | 8100-8299 | | 474.87 | 46,738.97 | 3,076.08 | 46,893.95 | 16,748.00 | 36,589.55 | 603.00 | |
| Other State Revenue | 8300-8599 | | | | | (255.80) | | 293.00 | 1,141.04 | 868.00 |
| Other Local Revenue | 8600-8799 | | 4,871.00 | 55,944.23 | 8,768.00 | 10,684.93 | 8,768.00 | 9,806.00 | 10,520.46 | 5,053.35 |
| Interfund Transfers In | 8910-8929 | | | | | | | | | |
| All Other Financing Sources | 8930-8979 | | 8,961.87 | 106,299.20 | 23,637.08 | 64,040.57 | 32,052.54 | 113,882.49 | 19,265.08 | 13,662.41 |
| TOTAL RECEIPTS | | | | | | | | | | |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | | 6,371.54 | 7,456.77 | 8,474.33 | 7,090.28 | 4,952.00 | 4,952.00 | 8,800.52 |
| Classified Salaries | 2000-2999 | | | 1,890.00 | 2,280.00 | 1,605.00 | 2,340.00 | 2,490.00 | 1,875.00 | 2,925.00 |
| Employee Benefits | 3000-3999 | | | 1,608.04 | 1,942.34 | 1,948.68 | 1,975.49 | 1,466.88 | 1,465.78 | 1,965.04 |
| Books and Supplies | 4000-4999 | | 1,527.47 | 734.72 | 5,425.90 | 1,985.38 | 1,150.43 | 3,914.18 | 456.82 | 233.89 |
| Services | 5000-5999 | | 685.92 | 5,079.47 | 13,708.92 | 3,465.89 | 22,567.29 | 21,029.07 | 21,520.51 | 1,826.33 |
| Capital Outlay | 6000-6599 | | | | 18,363.00 | | | | | |
| Other Outgo | 7000-7499 | | | | | | | | | |
| Interfund Transfers Out | 7600-7629 | | | | | | | | | |
| All Other Financing Uses | 7630-7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 2,213.39 | 15,683.77 | 49,176.93 | 17,479.28 | 35,123.49 | 33,852.13 | 30,260.11 | 15,750.78 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | | | |
| Accounts Receivable | 9200-9299 | (15,328.45) | 14,931.53 | | | 396.92 | | | | |
| Due From Other Funds | 9310 | | | | | | | | | |
| Stores | 9320 | | | | | | | | | |
| Prepaid Expenditures | 9330 | | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | (15,328.45) | 14,931.53 | 0.00 | 0.00 | 396.92 | 0.00 | 0.00 | 0.00 | 0.00 |
| Liabilities and Deferred Inflows | | | | | | | | | | |
| Accounts Payable | 9500-9599 | (85,218.27) | 30,287.77 | 49,026.41 | (159.66) | 390.27 | (154.65) | (111.64) | 260.03 | (77.52) |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | | | | | | | | | |
| Deferred Inflows of Resources | 9690 | (85,218.27) | 30,287.77 | 49,026.41 | (159.66) | 390.27 | (154.65) | (111.64) | 260.03 | (77.52) |
| SUBTOTAL | | | | | | | | | | |
| Nonoperating | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 69,889.82 | (15,356.24) | (49,026.41) | 159.66 | 6.65 | 154.65 | 111.64 | (260.03) | 77.52 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (8,607.76) | 41,589.02 | (25,380.19) | 46,567.94 | (2,916.30) | 80,142.00 | (11,255.06) | (2,010.85) |
| F. ENDING CASH (A + E) | | | 297,144.64 | 338,733.66 | 313,353.47 | 359,921.41 | 357,005.11 | 437,147.11 | 425,892.05 | 423,881.20 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| ACTUALS THROUGH THE MONTH OF (Enter Month Name) | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|-----------|-------------|------------|-------------|-------------|----------|-------------|------------|------------|
| A. BEGINNING CASH | February | 423,881.20 | 382,781.20 | 377,181.20 | 336,081.20 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 10,000.00 | 15,000.00 | 10,000.00 | 14,474.00 | | | 107,410.00 | 107,410.00 |
| Property Taxes | 8020-8079 | | 28,000.00 | | 16,079.39 | | | 100,358.00 | 100,358.00 |
| Miscellaneous Funds | 8080-8099 | | | | | | | 0.00 | 0.00 |
| Federal Revenue | 8100-8299 | | | | | 4,043.58 | | 155,168.00 | 155,168.00 |
| Other State Revenue | 8300-8599 | | 2,500.00 | | 3,439.76 | | | 7,986.00 | 7,986.00 |
| Other Local Revenue | 8600-8799 | | | | (5,342.97) | | | 109,073.00 | 109,073.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | 0.00 | 0.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 10,000.00 | 45,500.00 | 10,000.00 | 28,650.18 | 4,043.58 | 0.00 | 479,995.00 | 479,995.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 10,000.00 | 10,000.00 | 10,000.00 | 16,466.56 | | | 94,564.00 | 94,564.00 |
| Classified Salaries | 2000-2999 | 3,000.00 | 3,000.00 | 3,000.00 | 3,095.00 | | | 27,500.00 | 27,500.00 |
| Employee Benefits | 3000-3999 | 3,100.00 | 3,100.00 | 3,100.00 | 5,492.75 | | | 27,155.00 | 27,155.00 |
| Books and Supplies | 4000-4999 | 5,000.00 | 5,000.00 | 5,000.00 | 8,671.21 | | | 39,100.00 | 39,100.00 |
| Services | 5000-5999 | 30,000.00 | 30,000.00 | 30,000.00 | 29,672.80 | | | 209,556.00 | 209,556.00 |
| Capital Outlay | 6000-6599 | | | | | | | 18,363.00 | 18,363.00 |
| 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 | | 51,100.00 | 51,100.00 | 51,100.00 | 63,398.12 | 0.00 | 0.00 | 416,238.00 | 416,238.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | 0.00 | 0.00 |
| Accounts Receivable | 9200-9299 | | | | (15,328.45) | | | 0.00 | 0.00 |
| Due From Other Funds | 9310 | | | | | | | 0.00 | 0.00 |
| Stores | 9320 | | | | | | | 0.00 | 0.00 |
| Prepaid Expenditures | 9330 | | | | | | | 0.00 | 0.00 |
| Other Current Assets | 9340 | | | | | | | 0.00 | 0.00 |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | 0.00 |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | (15,328.45) | 0.00 | 0.00 | 0.00 | 0.00 |
| Liabilities and Deferred Inflows | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | (79,461.01) | | | 0.00 | 0.00 |
| Due To Other Funds | 9610 | | | | | | | 0.00 | 0.00 |
| Current Loans | 9640 | | | | | | | 0.00 | 0.00 |
| Unearned Revenues | 9650 | | | | | | | 0.00 | 0.00 |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | 0.00 |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | (79,461.01) | 0.00 | 0.00 | 0.00 | 0.00 |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | 0.00 |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 64,132.56 | 0.00 | 0.00 | 0.00 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | (41,100.00) | (5,600.00) | (41,100.00) | 29,384.62 | 4,043.58 | 0.00 | 63,757.00 | 63,757.00 |
| F. ENDING CASH (A + E) | | 382,781.20 | 377,181.20 | 336,081.20 | 365,465.82 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 369,509.40 | |

| 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) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 207,768.00 | 2.49% | 212,946.00 | -0.30% | 212,315.00 |
| 2. Federal Revenues | 8100-8299 | 155,168.00 | -47.67% | 81,200.00 | 0.00% | 81,200.00 |
| 3. Other State Revenues | 8300-8599 | 7,986.00 | -21.11% | 6,300.00 | 0.00% | 6,300.00 |
| 4. Other Local Revenues | 8600-8799 | 109,073.00 | -8.78% | 99,500.00 | 0.00% | 99,500.00 |
| 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) | | 479,995.00 | -16.68% | 399,946.00 | -0.16% | 399,315.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 94,564.00 | | 77,539.00 |
| b. Step & Column Adjustment | | | | 0.00 | | 0.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (17,025.00) | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 94,564.00 | -18.00% | 77,539.00 | 0.00% | 77,539.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 27,500.00 | | 27,200.00 |
| b. Step & Column Adjustment | | | | 0.00 | | 0.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (300.00) | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 27,500.00 | -1.09% | 27,200.00 | 0.00% | 27,200.00 |
| 3. Employee Benefits | 3000-3999 | 27,155.00 | 8.96% | 29,587.00 | 4.65% | 30,963.00 |
| 4. Books and Supplies | 4000-4999 | 39,100.00 | -31.84% | 26,650.00 | 0.38% | 26,750.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 209,556.00 | 8.80% | 227,999.00 | 1.06% | 230,422.00 |
| 6. Capital Outlay | 6000-6999 | 18,363.00 | -100.00% | 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) | | 416,238.00 | -6.55% | 388,975.00 | 1.00% | 392,874.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | 63,757.00 | | 10,971.00 | | 6,441.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 235,863.00 | | 299,620.00 | | 310,591.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 299,620.00 | | 310,591.00 | | 317,032.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 89,700.00 | | 89,700.00 | | 89,700.00 |
| 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 | 142,920.00 | | 153,891.00 | | 160,332.00 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 299,620.00 | | 310,591.00 | | 317,032.00 |

| 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) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES (Unrestricted except as noted) | | | | | | |
| 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 | 142,920.00 | | 153,891.00 | | 160,332.00 |
| 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) | | 209,920.00 | | 220,891.00 | | 227,332.00 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 50.43% | | 56.79% | | 57.86% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | No | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 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 AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | 11.64 | | 10.50 | | 10.50 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 416,238.00 | | 388,975.00 | | 392,874.00 |
| 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) | | 416,238.00 | | 388,975.00 | | 392,874.00 |
| 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) | | 20,811.90 | | 19,448.75 | | 19,643.70 |
| 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) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 207,768.00 | 2.49% | 212,946.00 | -0.30% | 212,315.00 |
| 2. Federal Revenues | 8100-8299 | 134,049.00 | -55.24% | 60,000.00 | 0.00% | 60,000.00 |
| 3. Other State Revenues | 8300-8599 | 2,854.00 | -59.07% | 1,168.00 | 0.00% | 1,168.00 |
| 4. Other Local Revenues | 8600-8799 | 11,652.00 | -44.22% | 6,500.00 | 0.00% | 6,500.00 |
| 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) | | 356,323.00 | -21.25% | 280,614.00 | -0.22% | 279,983.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 44,032.00 | | 44,032.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 44,032.00 | 0.00% | 44,032.00 | 0.00% | 44,032.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 25,200.00 | | 24,900.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (300.00) | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 25,200.00 | -1.19% | 24,900.00 | 0.00% | 24,900.00 |
| 3. Employee Benefits | 3000-3999 | 15,054.00 | 41.40% | 21,287.00 | 6.46% | 22,663.00 |
| 4. Books and Supplies | 4000-4999 | 32,360.00 | -37.73% | 20,150.00 | 0.50% | 20,250.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 156,765.00 | 1.60% | 159,274.00 | 1.52% | 161,697.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 273,411.00 | -1.38% | 269,643.00 | 1.45% | 273,542.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | 82,912.00 | | 10,971.00 | | 6,441.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 127,008.00 | | 209,920.00 | | 220,891.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 209,920.00 | | 220,891.00 | | 227,332.00 |
| 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 | 142,920.00 | | 153,891.00 | | 160,332.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 209,920.00 | | 220,891.00 | | 227,332.00 |

| 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) |
|--|--------------|--|----------------------------------|------------------------------|----------------------------------|------------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 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 | 142,920.00 | | 153,891.00 | | 160,332.00 |
| (Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted) | | | | | | |
| 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 (Sum lines E1a thru E2c) | | 209,920.00 | | 220,891.00 | | 227,332.00 |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| Slight decrease to intervention | | | | | | |

| 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) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 2. Federal Revenues | 8100-8299 | 21,119.00 | 0.38% | 21,200.00 | 0.00% | 21,200.00 |
| 3. Other State Revenues | 8300-8599 | 5,132.00 | 0.00% | 5,132.00 | 0.00% | 5,132.00 |
| 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) | | 123,672.00 | -3.51% | 119,332.00 | 0.00% | 119,332.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 50,532.00 | | 33,507.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (17,025.00) | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 50,532.00 | -33.69% | 33,507.00 | 0.00% | 33,507.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 2,300.00 | | 2,300.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 2,300.00 | 0.00% | 2,300.00 | 0.00% | 2,300.00 |
| 3. Employee Benefits | 3000-3999 | 12,101.00 | -31.41% | 8,300.00 | 0.00% | 8,300.00 |
| 4. Books and Supplies | 4000-4999 | 6,740.00 | -3.56% | 6,500.00 | 0.00% | 6,500.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 52,791.00 | 30.18% | 68,725.00 | 0.00% | 68,725.00 |
| 6. Capital Outlay | 6000-6999 | 18,363.00 | -100.00% | 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% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | 0.00 | 0.00% | |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 142,827.00 | -16.45% | 119,332.00 | 0.00% | 119,332.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (19,155.00) | | 0.00 | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 108,855.00 | | 89,700.00 | | 89,700.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 89,700.00 | | 89,700.00 | | 89,700.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 89,700.00 | | 89,700.00 | | 89,700.00 |
| 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) | | 89,700.00 | | 89,700.00 | | 89,700.00 |

| 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) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| 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) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| Will either have a regular teacher for special education or continue the retired substitute. | | | | | | |

| | | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|-----------------------------------|------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenue Limit = LCFF | 8011 | \$ 64,973 | \$ 91,291 | \$ 96,469 | \$ 97,923 | \$ 97,389 |
| EPA | 8012 | \$ 21,135 | \$ 16,119 | \$ 14,112 | \$ 9,980 | \$ 7,891 |
| Taxes | 8041 | \$ 94,716 | \$ 100,358 | \$ 102,365 | \$ 104,412 | \$ 106,501 |
| <u>TOTAL REVENUE LIMIT</u> | | <u>\$ 180,824</u> | <u>\$ 207,768</u> | <u>\$ 212,946</u> | <u>\$ 212,315</u> | <u>\$ 211,781</u> |
| M&O | 8110 | \$ 52,790 | \$ 134,049 | \$ 60,000 | \$ 60,000 | \$ 60,000 |
| Misc | 8181 | \$ 283 | \$ - | \$ - | \$ - | \$ - |
| Title II | 8290 | \$ - | \$ 573 | \$ 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 |
| <u>TOTAL FEDERAL</u> | | <u>\$ 73,861</u> | <u>\$ 155,168</u> | <u>\$ 81,200</u> | <u>\$ 81,200</u> | <u>\$ 81,200</u> |
| 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 | \$ 1,280 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| <u>TOTAL STATE</u> | | <u>\$ 6,452</u> | <u>\$ 7,986</u> | <u>\$ 6,300</u> | <u>\$ 6,300</u> | <u>\$ 6,300</u> |
| Interest | 8660 | \$ 3,978 | \$ 3,500 | \$ 3,500 | \$ 3,500 | \$ 3,500 |
| Misc (pre-sch, bus, grant** | 8699 | \$ 3,770 | \$ 8,152 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| Van | 8699 | \$ 10,414 | \$ - | \$ - | \$ - | \$ - |
| RSP Pass Through | 8792 | \$ 31,709 | \$ 97,421 | \$ 93,000 | \$ 93,000 | \$ 93,000 |
| <u>TOTAL LOCAL</u> | | <u>\$ 49,871</u> | <u>\$ 109,073</u> | <u>\$ 99,500</u> | <u>\$ 99,500</u> | <u>\$ 99,500</u> |
| <u>TOTAL REVENUES</u> | | <u>\$ 311,731</u> | <u>\$ 479,995</u> | <u>\$ 399,946</u> | <u>\$ 399,315</u> | <u>\$ 398,781</u> |

ADA

2013-14 = 6.86

2014-15 = 13.37

2015-16 = 13.23

2016-17 = 7.32

6-Mar-19

2017-18 = 9.41

2018-19 = 11.64

**Census day enrollment was 15, currently have 12 students enrolled

2019-20 = 10.5

2020-21 = 10.5

2021-22 = 10.5

*Continue as necessary small school

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

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

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

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

*New grants are being explored by Superintendent

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

*Van revenue discontinued and services reverted to high school

| <u>Name</u> | | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> | <u>2021-22</u> |
|----------------------------------|--------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Certificated Payroll 1xx | | | | | | |
| RSP Sub | | \$ - | \$ 22,067 | \$ 22,067 | \$ 22,067 | \$ 22,067 |
| Sub/Cultural Ed | | \$ 5,550 | \$ 18,025 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| Teacher | | \$ 52,696 | \$ 54,472 | \$ 54,472 | \$ 54,472 | \$ 54,472 |
| <u>TOTAL Certificated</u> | | <u>\$ 58,246</u> | <u>\$ 94,564</u> | <u>\$ 77,539</u> | <u>\$ 77,539</u> | <u>\$ 77,539</u> |
| Classified Payroll | | | | | | |
| Cultural Ed/Intervent | 29xx | \$ 77 | \$ 4,300 | \$ 4,000 | \$ 4,000 | \$ 4,000 |
| 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 |
| <u>Total Classified</u> | | <u>\$ 26,038</u> | <u>\$ 27,500</u> | <u>\$ 27,200</u> | <u>\$ 27,200</u> | <u>\$ 27,200</u> |
| STRS On Behalf | | \$ 4,369 | \$ 4,682 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Certificated Benefits | 5.00% | \$ 2,424 | \$ 5,780 | \$ 3,877 | \$ 3,877 | \$ 3,877 |
| STRS | | \$ 7,604 | \$ 10,002 | \$ 13,259 | \$ 14,035 | \$ 14,035 |
| Classified Benefits | 10.50% | \$ 2,321 | \$ 2,762 | \$ 2,856 | \$ 2,856 | \$ 2,856 |
| PERS | | \$ 3,189 | \$ 3,929 | \$ 4,595 | \$ 5,195 | \$ 5,439 |
| <u>TOTAL Benefits</u> | | <u>\$ 19,907</u> | <u>\$ 27,155</u> | <u>\$ 29,587</u> | <u>\$ 30,963</u> | <u>\$ 31,207</u> |
| Books | | \$ - | \$ 3,500 | \$ 1,500 | \$ 1,500 | \$ 1,500 |
| Classroom | 421x | \$ 7,995 | \$ 10,458 | \$ 9,500 | \$ 9,500 | \$ 9,500 |
| Misc-PE/Grad/Trip | 431x | \$ - | \$ 1,567 | \$ 750 | \$ 750 | \$ 750 |
| Computer Software | 434x | \$ 1,248 | \$ 4,557 | \$ 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 | \$ 3,116 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| Food Service | 439x | \$ 637 | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ 1,500 |
| MISC/PTO | 439x | \$ 1,447 | \$ 9,102 | \$ 2,500 | \$ 2,500 | \$ 2,500 |
| <u>Total Supplies</u> | | <u>\$ 18,988</u> | <u>\$ 39,100</u> | <u>\$ 26,650</u> | <u>\$ 26,750</u> | <u>\$ 26,850</u> |
| Travel | | \$ 1,206 | \$ 2,813 | \$ 2,400 | \$ 2,400 | \$ 2,400 |
| Insurance | 52xx | \$ 1,269 | \$ 1,248 | \$ 1,300 | \$ 1,300 | \$ 1,300 |
| Utilities | 545x | \$ 11,237 | \$ 14,280 | \$ 15,000 | \$ 15,000 | \$ 15,000 |
| Repairs | 55xx | \$ 1,283 | \$ 1,000 | \$ 1,500 | \$ 1,500 | \$ 1,500 |
| Recess | 56xx | \$ 864 | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| Copier | 5805 | \$ 2,586 | \$ 3,200 | \$ 3,300 | \$ 3,400 | \$ 3,500 |
| Custodian | 583x | \$ 1,781 | \$ 1,920 | \$ 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 | \$ - | \$ 260 | \$ 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 | \$ 1,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| Prof Serv/Lang | 583x | \$ - | \$ 2,500 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| Alarm | 58xx | \$ 1,312 | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ 1,500 |
| RSP | 58xx | \$ 6,046 | \$ 37,983 | \$ 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 |
| Intervention | 58xx | \$ - | \$ 3,350 | \$ - | \$ - | \$ - |

Kashia School District

MYP

Expenses

| | | | | | | |
|------------------------------|-------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Misc/Ed Effect | 58&59 | \$ 2,110 | \$ 1,080 | \$ 500 | \$ 500 | \$ 500 |
| <u>Total Services</u> | | <u>\$ 174,046</u> | <u>\$ 209,556</u> | <u>\$ 227,999</u> | <u>\$ 230,422</u> | <u>\$ 232,892</u> |

| | | | | | | |
|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <u>TOTAL EXPENSES</u> | | <u>\$ 297,225</u> | <u>\$ 416,238</u> | <u>\$ 388,975</u> | <u>\$ 392,874</u> | <u>\$ 395,688</u> |
|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|

| | | | | | | |
|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Beginning Bal | | \$ 221,357 | \$ 235,863 | \$ 299,620 | \$ 310,591 | \$ 317,032 |
| Revenues | | \$ 311,731 | \$ 479,995 | \$ 399,946 | \$ 399,315 | \$ 398,781 |
| Expenditures | | \$ 297,225 | \$ 416,238 | \$ 388,975 | \$ 392,874 | \$ 395,688 |
| <u>Ending Balance</u> | | <u>\$ 235,863</u> | <u>\$ 299,620</u> | <u>\$ 310,591</u> | <u>\$ 317,032</u> | <u>\$ 320,125</u> |
| | | \$ 14,506 | \$ 63,757 | \$ 10,971 | \$ 6,441 | \$ 3,093 |

3/6/2019

Note:

- 1xxx = Continue one full time teacher at top of salary schedule - New Teacher in 2019-20
 1xxx = RSP teacher hired for .2 FTE, moved to .4 FTE then resigned, have a temporary sub
 1xxx = Cultural studies for Native American language, music, weaving etc. moved to 2xxx
 2xxx = Van driver moved to the high school, BM under hourly contract, board stipends, added cultural studies
 2xxx = Business Manager contract expires June 2019, looking at renewing contract for another 3 years
 3xxx = PERS/STRS at School Services dartboard, no medical, cert misc payroll at 5%, class at 10.5%
 STRS = 19/20 = 17.1, 20/21 = 11.1, 21/22 = 18.1; 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

Narrative – Multi-Year Projections
2nd Interim – March 13, 2019

Basic:

Kashia will remain a necessary small school district

Enrollment is currently 12 students – two families may be moving back into district

ADA is currently 11.64

Revenue:

8xxx = Budgeted on LCFF calculations

81-82 = Federal maintenance money will reduce to a more normal level – changes may occur based on actual enrollment

83-85 = Loss of one time mandated funding

86xx = Reduction of one time local grants and expected reduction in SELPA funding
(Note: just received updated SELPA estimate and current amount is increasing which has not been updated and is not expected to continue).

Expenditures:

1xxx = New K-8 teacher will be hired in 2019-20, budgeted at highest rate for estimated purposes

1xxx = Special Education teacher is still in flux, currently using a retired RSP teacher

2xxx = Includes business manager, board stipends & cultural education

3xxx = Used current payroll rates and School Services dartboard for STRS & PERS

4xxx = Did big textbook and digital purchase in 2018-19, should be OK for the next two years

5xxx = Includes contracted Superintendent services, RSP, speech, utilities, one time contracted intervention program not continued in out years contracted services for classroom assistants, recess, lunch, custodian and maintenance is expected to continue

Notes:

*Both Superintendent (contracted through SCOE) and business manager's contracts expire June 2019. Updated contracts for both positions should go to board in May continuity of services.

*Cultural education is expected to continue, intervention program is currently being done by volunteers

*SCOE will be assisting with hiring a new teacher for 2019-20 as well as providing support services for special education.

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 first interim projections.

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

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second 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 | First Interim Projected Year Totals (Form 01CSI, Item 1A) | Second Interim Projected Year Totals (Form A1, Lines A4 and C4) | Percent Change | Status |
| Current Year (2018-19) District Regular Charter School | 13.29 | 11.64 | | |
| | 0.00 | 0.00 | | |
| | Total ADA | 13.29 | 11.64 | -12.4% |
| 1st Subsequent Year (2019-20) District Regular Charter School | 11.00 | 11.64 | | |
| | | | | |
| | Total ADA | 11.00 | 11.64 | 5.8% |
| 2nd Subsequent Year (2020-21) District Regular Charter School | 11.00 | 10.50 | | |
| | | | | |
| | Total ADA | 11.00 | 10.50 | -4.5% |

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 first interim projections 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)

Kashia has a very fluid population with families moving in and out of the district often. Attendance and enrollment is continually being monitored.

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 first interim projections.

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim 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 |
|-------------------------------|--|-----------------------------------|----------------|------------|
| | First Interim (Form 01CSI, Item 2A) | Second Interim CBEDS/Projected | | |
| Current Year (2018-19) | | | | |
| District Regular | 15 | 15 | | |
| Charter School | | | | |
| Total Enrollment | 15 | 15 | 0.0% | Met |
| 1st Subsequent Year (2019-20) | | | | |
| District Regular | 13 | 13 | | |
| Charter School | | | | |
| Total Enrollment | 13 | 13 | 0.0% | Met |
| 2nd Subsequent Year (2020-21) | | | | |
| District Regular | 13 | 13 | | |
| Charter School | | | | |
| Total Enrollment | 13 | 13 | 0.0% | Met |

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

Kashia families fluctuate often and one family in or out makes a big difference which is continually being monitored.

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. First Interim 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 01CSI, Item 3A) | Historical Ratio of ADA to Enrollment |
|---|---|---|--|
| Third Prior Year (2015-16) | | | |
| District Regular | 13 | 14 | |
| Charter School | | | |
| Total ADA/Enrollment | 13 | 14 | 92.9% |
| Second Prior Year (2016-17) | | | |
| District Regular | 7 | 13 | |
| Charter School | | | |
| Total ADA/Enrollment | 7 | 13 | 53.8% |
| First Prior Year (2017-18) | | | |
| District Regular | 9 | 12 | |
| Charter School | 0 | | |
| Total ADA/Enrollment | 9 | 12 | 75.0% |
| 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 AI, Lines A4 and C4) | Enrollment CBEDS/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|-------------------------------|---|---|----------------------------|----------------|
| Current Year (2018-19) | | | | |
| District Regular | 12 | 15 | | |
| Charter School | 0 | | | |
| Total ADA/Enrollment | 12 | 15 | 80.0% | Not Met |
| 1st Subsequent Year (2019-20) | | | | |
| District Regular | 11 | 13 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 11 | 13 | 84.6% | Not Met |
| 2nd Subsequent Year (2020-21) | | | | |
| District Regular | 11 | 13 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 11 | 13 | 84.6% | Not Met |

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Families moving in and out of district being monitored.

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 first interim projections.

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

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

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

| LCFF Revenue | | | | |
|--|-----------------------|-----------------------|----------------|---------|
| (Fund 01, Objects 8011, 8012, 8020-8089) | | | | |
| | First Interim | Second Interim | | |
| Fiscal Year | (Form 01CSI, Item 4A) | Projected Year Totals | Percent Change | Status |
| Current Year (2018-19) | 206,516.00 | 207,768.00 | 0.6% | Met |
| 1st Subsequent Year (2019-20) | 210,057.00 | 212,946.00 | 1.4% | Met |
| 2nd Subsequent Year (2020-21) | 206,038.00 | 212,315.00 | 3.0% | 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 first interim projections 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)

Based on updated LCFF calculator

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the 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) | 84,286.00 | 273,411.00 | 30.8% | Not Met |
| 1st Subsequent Year (2019-20) | 90,219.00 | 269,643.00 | 33.5% | Not Met |
| 2nd Subsequent Year (2020-21) | 91,595.00 | 273,542.00 | 33.5% | Not Met |

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

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

- 1a. **STANDARD NOT MET** - Projected ratio 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)

Most services are provided by contractors including Superintendent/Principal, speech, maintenance, custodial, food service, and classroom assistants

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections.

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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second 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 | First Interim Projected Year Totals (Form 01CSI, Item 6A) | Second Interim Projected Year Totals (Fund 01) (Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|----------------------------|---|--|----------------|--|
|----------------------------|---|--|----------------|--|

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

| | | | | |
|-------------------------------|------------|------------|-------|-----|
| Current Year (2018-19) | 118,240.00 | 155,168.00 | 31.2% | Yes |
| 1st Subsequent Year (2019-20) | 81,200.00 | 81,200.00 | 0.0% | No |
| 2nd Subsequent Year (2020-21) | 81,200.00 | 81,200.00 | 0.0% | No |

Explanation:
(required if Yes)

One time increase to federal maintenance funds due to prior enrollment

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

| | | | | |
|-------------------------------|----------|----------|------|----|
| Current Year (2018-19) | 7,606.00 | 7,986.00 | 5.0% | No |
| 1st Subsequent Year (2019-20) | 6,300.00 | 6,300.00 | 0.0% | No |
| 2nd Subsequent Year (2020-21) | 6,300.00 | 6,300.00 | 0.0% | No |

Explanation:
(required if Yes)

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

| | | | | |
|-------------------------------|------------|------------|------|-----|
| Current Year (2018-19) | 103,421.00 | 109,073.00 | 5.5% | Yes |
| 1st Subsequent Year (2019-20) | 98,500.00 | 99,500.00 | 1.0% | No |
| 2nd Subsequent Year (2020-21) | 98,500.00 | 99,500.00 | 1.0% | No |

Explanation:
(required if Yes)

One time Tribal grants received for parent group

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

| | | | | |
|-------------------------------|-----------|-----------|-------|-----|
| Current Year (2018-19) | 32,293.00 | 39,100.00 | 21.1% | Yes |
| 1st Subsequent Year (2019-20) | 26,650.00 | 26,650.00 | 0.0% | No |
| 2nd Subsequent Year (2020-21) | 26,750.00 | 26,750.00 | 0.0% | No |

Explanation:
(required if Yes)

Large textbook purchase and 3 year digital program purchased in current year

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

| | | | | |
|-------------------------------|------------|------------|-------|-----|
| Current Year (2018-19) | 225,138.00 | 209,556.00 | -6.9% | Yes |
| 1st Subsequent Year (2019-20) | 226,199.00 | 227,999.00 | 0.8% | No |
| 2nd Subsequent Year (2020-21) | 228,922.00 | 230,422.00 | 0.7% | No |

Explanation:
(required if Yes)

Moved some of special education expenses to payroll.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | First Interim Projected Year Totals | Second Interim Projected Year Totals | Percent Change | Status |
|---|--|---|----------------|---------|
| Total Federal, Other State, and Other Local Revenue (Section 6A) | | | | |
| Current Year (2018-19) | 229,267.00 | 272,227.00 | 18.7% | Not Met |
| 1st Subsequent Year (2019-20) | 186,000.00 | 187,000.00 | 0.5% | Met |
| 2nd Subsequent Year (2020-21) | 186,000.00 | 187,000.00 | 0.5% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2018-19) | 257,431.00 | 248,656.00 | -3.4% | Met |
| 1st Subsequent Year (2019-20) | 252,849.00 | 254,649.00 | 0.7% | Met |
| 2nd Subsequent Year (2020-21) | 255,672.00 | 257,172.00 | 0.6% | 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 first interim projections 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.

| | |
|---|--|
| Explanation: Federal Revenue (linked from 6A if NOT met) | One time increase to federal maintenance funds due to prior enrollment |
| Explanation: Other State Revenue (linked from 6A if NOT met) | |
| Explanation: Other Local Revenue (linked from 6A if NOT met) | One time Tribal grants received for parent group |

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

| | |
|---|--|
| Explanation: Books and Supplies (linked from 6A if NOT met) | |
| Explanation: Services and Other Exps (linked from 6A if NOT met) | |

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections 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 First Interim data does not exist. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

| | Required Minimum Contribution | Second 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. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1) | | 0.00 | |

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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available 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.

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

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) | 50.4% | 56.6% | 57.9% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 16.8% | 18.9% | 19.3% |

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) | 82,912.00 | 273,411.00 | N/A | Met |
| 1st Subsequent Year (2019-20) | 10,971.00 | 269,643.00 | N/A | Met |
| 2nd Subsequent Year (2020-21) | 6,441.00 | 273,542.00 | 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) | | 299,620.00 | Met |
| 1st Subsequent Year (2019-20) | | 310,591.00 | Met |
| 2nd Subsequent Year (2020-21) | | 317,032.00 | 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) | | 365,465.82 | 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 reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: 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 |

¹ 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.

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

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

| | 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.) | 12 | 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:

- 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) | 416,238.00 | 388,975.00 | 392,874.00 |
| 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) | 416,238.00 | 388,975.00 | 392,874.00 |
| 4. Reserve Standard Percentage Level | 5% | 5% | 5% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 20,811.90 | 19,448.75 | 19,643.70 |
| 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) | | 0.00 | 67,000.00 | 67,000.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | | 209,920.00 | 153,891.00 | 160,332.00 |
| 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) | | 209,920.00 | 220,891.00 | 227,332.00 |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | | 50.43% | 56.79% | 57.86% |
| District's Reserve Standard (Section 10B, Line 7): | | 67,000.00 | 67,000.00 | 67,000.00 |
| Status: | | Met | Met | Met |

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD MET - 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 first interim projections 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 first interim projections 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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second 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 Second 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 | First Interim (Form 01CSI, Item S5A) | Second Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|---|---|---|-------------------|------------------|--------|
| 1a. Contributions, Unrestricted General Fund (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 |
| 1b. Transfers In, General Fund * | | | | | |
| 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 |
| 1c. Transfers Out, General Fund * | | | | | |
| 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 |

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections 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 first interim projections 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 first interim projections 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 first interim projections 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 first interim projections 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 first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second 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 first interim in OPEB liabilities?

n/a

- c. If Yes to Item 1a, have there been changes since first interim 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.

| First Interim (Form 01CSI, Item S7A) | Second 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)

| First Interim (Form 01CSI, Item S7A) | Second 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 | 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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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 first interim in self-insurance liabilities?

| |
|-----|
| n/a |
|-----|

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

| |
|-----|
| n/a |
|-----|

2. Self-Insurance Liabilities

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

| First Interim (Form 01CSI, Item S7B) | Second 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)

| First Interim (Form 01CSI, Item S7B) | Second 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 first interim projections, 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 first interim projections?

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 | 1.0 | 1.0 | 1.0 |

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim Projections

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

| |
|--|
| |
|--|

7. Amount included for any tentative salary schedule increases

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

Certificated (Non-management) 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) |
|---------------------------|----------------------------------|----------------------------------|
| | | |
| | | |
| | | |

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections 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

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

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

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

- 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?

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

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections 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 first interim projections?

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 first interim projections?

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 First Interim Projections

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

| | Current Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|---------------------------|----------------------------------|----------------------------------|
| Classified (Non-management) Health and Welfare (H&W) Benefits | | | |
| 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 First Interim

Are any new costs negotiated since first interim 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:

| | Current Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|---------------------------|----------------------------------|----------------------------------|
| Classified (Non-management) Step and Column Adjustments | | | |
| 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 | | | |

| | Current Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|---------------------------|----------------------------------|----------------------------------|
| Classified (Non-management) Attrition (layoffs and retirements) | | | |
| 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 first interim 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 first interim projections?

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 first interim projections?

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

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

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

| | | |
|--|--|--|
| | | |
| | | |
| | | |
| | | |

Management/Supervisor/Confidential 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 and column over prior year

| | | |
|--|--|--|
| | | |
| | | |
| | | |

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

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

- 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

| | | |
|--|--|--|
| | | |
| | | |
| | | |

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?

No

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 Second Interim Criteria and Standards Review

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Kashia Elementary (70888) - 2018-19 2nd Interim

1/31/19

| | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|-------------------------------------|------------|------------|------------|------------|------------|------------|
| COLA & Augmentation | 1.56% | 3.70% | 3.45% | 2.86% | 2.92% | 2.90% |
| GAP Funding rate | 42.97% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| Estimated Property Taxes (with RDA) | 100,483 | 100,358 | 102,365 | 104,412 | 106,501 | 108,631 |
| Less In-Lieu transfer | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Local Revenue | \$ 100,483 | \$ 100,358 | \$ 102,365 | \$ 104,412 | \$ 106,501 | \$ 108,631 |
| 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 | | | | | | |

UNDUPLICATED PUPIL PERCENTAGE

| | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|---|---------|---------|---------|---------|---------|---------|
| District Enrollment | 12 | 12 | 13 | 13 | 13 | 13 |
| COE Enrollment | - | - | - | - | - | - |
| Total Enrollment | 12 | 12 | 13 | 13 | 13 | 13 |
| District Unduplicated Pupil Count | 12 | 15 | 12 | 12 | 12 | 12 |
| COE Unduplicated Pupil Count | - | - | - | - | - | - |
| Total Unduplicated Pupil Count | 12 | 15 | 12 | 12 | 12 | 12 |
| 3-yr rolling percentage | 100.00% | 125.00% | 92.31% | 92.31% | 92.31% | 92.31% |
| Single Year Unduplicated Pupil Percentage | | | | | | |
| Unduplicated Pupil Percentage (%) | 100.00% | 108.33% | 105.41% | 102.63% | 92.31% | 92.31% |

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Kashia Elementary (70888) - 2018-19 2nd Interim

1/31/19

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 | 8.19 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 |
| Grades 4-6 | 0.82 | 0.73 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Grades 7-8 | 2.68 | 2.72 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 |
| Grades 9-12 | - | - | - | - | - | - | - | - | - |

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

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

District Basic Aid ADA otherwise excluded from LCFF Calculator (for EPA funding)

| | | | | | | | | | |
|----------------|------|-------|-------|-------|-------|-------|-------|-------|-------|
| DISTRICT TOTAL | 9.41 | 11.64 | 10.50 | 10.50 | 10.50 | 10.50 | 10.50 | 10.50 | 10.50 |
|----------------|------|-------|-------|-------|-------|-------|-------|-------|-------|

County operated (Community School, Special Ed):

| | | | | | | | | | |
|--------------|---|---|---|---|---|---|---|---|---|
| Grades TK-3 | - | - | - | - | - | - | - | - | - |
| Grades 4-6 | - | - | - | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - | - | - | - |
| Grades 9-12 | - | - | - | - | - | - | - | - | - |
| COUNTY TOTAL | - | - | - | - | - | - | - | - | - |

RATIO: District ADA to Enrollment

RATIO: County ADA to Enrollment

| | | | | | | | | | |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 78.42% | 97.00% | 80.77% | 80.77% | 80.77% | 80.77% | 80.77% | 80.77% | 80.77% | 80.77% |
| 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |

PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT

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

| | | | | | | | | | |
|-------------|---|---|---|---|---|---|---|---|---|
| Grades TK-3 | - | - | - | - | - | - | - | - | - |
| Grades 4-6 | - | - | - | - | - | - | - | - | - |
| 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) - 2018-19 2nd Interim

1/31/19

LCFF ADA

ADA Guarantee - Prior Year

| | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|--------------------------|---------|---------|---------|---------|---------|---------|
| Grades TK-3 | - | - | - | - | - | - |
| Grades 4-6 | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - |
| Grades 9-12 | - | - | - | - | - | - |
| LCFF Subtotal | - | - | - | - | - | - |
| NSS | 7.32 | 9.41 | 11.64 | 10.50 | 10.50 | 10.50 |
| Combined Subtotal | 7.32 | 9.41 | 11.64 | 10.50 | 10.50 | 10.50 |

ADA Guarantee - Current Year

| | | | | | | |
|--------------------------|------|-------|-------|-------|-------|-------|
| Grades TK-3 | - | - | - | - | - | - |
| Grades 4-6 | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - |
| Grades 9-12 | - | - | - | - | - | - |
| LCFF Subtotal | - | - | - | - | - | - |
| NSS | 9.41 | 11.64 | 10.50 | 10.50 | 10.50 | 10.50 |
| Combined Subtotal | 9.41 | 11.64 | 10.50 | 10.50 | 10.50 | 10.50 |

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

| | | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|-----------|
| | No Change | No Change | No Change | No Change | No Change | No Change |
|--|-----------|-----------|-----------|-----------|-----------|-----------|

Funded LCFF ADA

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

Funded NSS ADA

| | | | | | | |
|-----------------|------|-------|-------|-------|-------|-------|
| Grades TK-3 | 5.91 | 8.19 | 8.19 | 7.00 | 7.00 | 7.00 |
| Grades 4-6 | 0.82 | 0.73 | 0.73 | 1.00 | 1.00 | 1.00 |
| Grades 7-8 | 2.68 | 2.72 | 2.72 | 2.50 | 2.50 | 2.50 |
| Grades 9-12 | - | - | - | - | - | - |
| Subtotal | 9.41 | 11.64 | 11.64 | 10.50 | 10.50 | 10.50 |

NPS, CDS, & COE Operated

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

Combined Total

| | | | | | | |
|--------------|------|-------|-------|-------|-------|-------|
| Grades TK-3 | 5.91 | 8.19 | 8.19 | 7.00 | 7.00 | 7.00 |
| Grades 4-6 | 0.82 | 0.73 | 0.73 | 1.00 | 1.00 | 1.00 |
| Grades 7-8 | 2.68 | 2.72 | 2.72 | 2.50 | 2.50 | 2.50 |
| Grades 9-12 | - | - | - | - | - | - |
| Total | 9.41 | 11.64 | 11.64 | 10.50 | 10.50 | 10.50 |

Kashia Elementary (70888) - 2018-19 2nd Interim
The calculations below will compute total funding for all p
"best option" (combination that provides the maximum o
fiscal year's comparison section.

| SECTION 1: DATA NEEDED TO CALCULATE FUNDING | | | | | | | | | |
|--|--|------------|----------|----------|----------|----------|---------|---------|---------|
| ADA & NSS FTE | | 2016-17 | | | | | | | |
| PRIOR YEAR ADA (net of graded charter shift) | | DISTRICT | NSS 1 | NSS 2 | NSS 3 | NSS 4 | NSS 5 | | |
| Grades TK-3 | | 7.10 | 7.10 | - | - | - | - | | |
| Grades 4-6 | | 5.06 | 5.06 | - | - | - | - | | |
| Grades 7-8 | | 1.07 | 1.07 | - | - | - | - | | |
| Grades 9-12 | | - | - | - | - | - | - | | |
| Ungraded | | | | | | | | | |
| PRIOR YEAR ADA | | 13.23 | 13.23 | - | - | - | - | | |
| PRIOR YEAR NUMBER OF FTE | | | 1.0 | - | - | - | - | | |
| CURRENT YEAR ADA | | | | | | | | | |
| Grades TK-3 | | 3.98 | 3.98 | - | - | - | - | | |
| Grades 4-6 | | 2.61 | 2.61 | - | - | - | - | | |
| Grades 7-8 | | 0.73 | 0.73 | - | - | - | - | | |
| Grades 9-12 | | - | - | - | - | - | - | | |
| CURRENT YEAR ADA | | 7.32 | 7.32 | - | - | - | - | | |
| NPS, CDS, & COE operated: | | | | | | | | | |
| Grades TK-3 | | - | | | | | | | |
| Grades 4-6 | | - | | | | | | | |
| Grades 7-8 | | - | | | | | | | |
| Grades 9-12 | | - | | | | | | | |
| CURRENT YEAR NUMBER OF FTE | | | 1.0 | - | - | - | - | | |
| | | | | | | | | | |
| NSS FUNDING CALCULATIONS | | 2016-17 | | | | | | | |
| Eligibility as a NSS | | NSS 1 | NSS 2 | NSS 3 | NSS 4 | NSS 5 | | | |
| Type of NSS school | | Eligible | Eligible | Eligible | Eligible | Eligible | Not NSS | Not NSS | Not NSS |
| NSS Allowance if funded as NSS & on prior year | | Elementary | Not NSS | Not NSS | Not NSS | Not NSS | Not NSS | Not NSS | Not NSS |
| NSS allowance level | | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NSS Allowance using PY | | 150,700 | - | - | - | - | - | - | - |
| NSS Add-on using PY | | 2,962 | - | - | - | - | - | - | - |
| Total NSS Allowance using PY | | 153,662 | - | - | - | - | - | - | - |
| NSS Allowance level at 12-13 rates (undeficit) | | 145,650 | - | - | - | - | - | - | - |
| NSS Allowance if funded as NSS & on current year | | | | | | | | | |
| NSS allowance level | | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NSS Allowance using CY | | 150,700 | - | - | - | - | - | - | - |
| NSS Add-on using CY | | 1,639 | - | - | - | - | - | - | - |
| Total NSS Allowance using CY | | 152,339 | - | - | - | - | - | - | - |
| NSS allowance level >0? | | YES | NO | NO | NO | NO | NO | NO | NO |
| NSS Allowance level at 12-13 rates (undeficit) | | 145,650 | - | - | - | - | - | - | - |
| | | | | | | | | | |
| RATES | | 2016-17 | | | | | | | |
| TARGET | | Base | Gr Span | Supp | Concen | TARGET | | | |
| Unduplicated pupil count percentages | | 7,083 | 737 | 1,524 | 1,659 | 11,003 | | | |
| Grades TK-3 | | 7,189 | - | 1,401 | 1,526 | 10,115 | | | |
| Grades 4-6 | | | | | | | | | |

| | 2016-17 | | | |
|---|------------|-------------|------------------------------------|----------------|
| | Grades 7-8 | Grades 9-12 | Targeted Instructional Improvement | Transportation |
| | 7,403 | - | 1,443 | 1,571 |
| | 8,578 | 223 | 1,715 | 1,868 |
| | | | | 10,417 |
| | | | | 12,384 |
| ECONOMIC RECOVERY TARGET | | | | |
| FLOOR | | | | |
| 12-13 Floor RL per ADA | | | | |
| 12-13 Floor Other RL per ADA | | | | |
| 12-13 Min State Aid rate per ADA | | | | |
| 12-13 NSS Add-on Amount | | | | |
| 12-13 Categoricals | | | | |
| Fair Share Reduction in 13-14 | | | | |
| Fair share reduction starting in 14-15 | | | | |
| GAP funding percentage rate | | | | 56.08% |
| MINIMUM STATE AID | | | | |
| Gross Property Taxes | | | | 104,412 |
| RDA incl. in Prop. Taxes | | | | - |
| 2012-13 Allowance for NSS (deficit) | | | | - |
| Charter ADA for in-lieu | | | | - |
| In-lieu to charters at statewide target | | | | - |
| In-lieu to charters at Floor level | | | | - |

Kashia Elementary (70888) - 2018-19 2nd Interim
The calculations below will compute total funding for all p
"best option" (combination that provides the maximum o
fiscal year's comparison section.

| SECTION 1: DATA NEEDED TO CALCULATE FUNDING | | | | | | | | | |
|--|---------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|---------------------------------|------------------------------|------------------------------|--------|
| ADA & NSS FTE | 2017-18 | | | | | 2018-19 | | | |
| | DISTRICT | NSS 1 | NSS 2 | NSS 3 | NSS 4 | NSS 5 | DISTRICT | NSS 1 | NSS 2 |
| PRIOR YEAR ADA (net of graded charter shift) | | | | | | | | | |
| Grades TK-3 | 3.98 | 3.98 | - | - | - | - | 5.91 | 5.91 | - |
| Grades 4-6 | 2.61 | 2.61 | - | - | - | - | 0.82 | 0.82 | - |
| Grades 7-8 | 0.73 | 0.73 | - | - | - | - | 2.68 | 2.68 | - |
| Grades 9-12 | - | - | - | - | - | - | - | - | - |
| Ungraded | - | - | - | - | - | - | - | - | - |
| PRIOR YEAR ADA | 7.32 | 7.32 | - | - | - | - | 9.41 | 9.41 | - |
| PRIOR YEAR NUMBER OF FTE | | 1.0 | - | - | - | - | | 1.0 | - |
| CURRENT YEAR ADA | | | | | | | | | |
| Grades TK-3 | 5.91 | 5.91 | - | - | - | - | 8.19 | 8.19 | - |
| Grades 4-6 | 0.82 | 0.82 | - | - | - | - | 0.73 | 0.73 | - |
| Grades 7-8 | 2.68 | 2.68 | - | - | - | - | 2.72 | 2.72 | - |
| Grades 9-12 | - | - | - | - | - | - | - | - | - |
| CURRENT YEAR ADA | 9.41 | 9.41 | - | - | - | - | 11.64 | 11.64 | - |
| NPS, CDS, & COE operated: | | | | | | | | | |
| Grades TK-3 | - | - | - | - | - | - | - | - | - |
| Grades 4-6 | - | - | - | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - | - | - | - |
| Grades 9-12 | - | - | - | - | - | - | - | - | - |
| CURRENT YEAR NUMBER OF FTE | | 1.0 | - | - | - | - | | 1.0 | - |
| NSS FUNDING CALCULATIONS | | | | | | | | | |
| Eligibility as a NSS Type of NSS school NSS Allowance if funded as NSS & on prior year | 2017-18 | | | | | 2018-19 | | | |
| | NSS 1 Eligible Elementary | NSS 2 Eligible Not NSS | NSS 3 Eligible Not NSS | NSS 4 Eligible Not NSS | NSS 5 Eligible Not NSS | NSS 1 Eligible Elementary | NSS 2 Eligible Not NSS | NSS 3 Eligible Not NSS | |
| NSS allowance level | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| NSS Allowance using PY | 153,050 | - | - | - | - | 158,725 | - | - | - |
| NSS Add-on using PY | 1,664 | - | - | - | - | 2,219 | - | - | - |
| Total NSS Allowance using PY | 154,714 | - | - | - | - | 160,944 | - | - | - |
| NSS Allowance level at 12-13 rates (undeficit) | 145,650 | - | - | - | - | 145,650 | - | - | - |
| NSS Allowance if funded as NSS & on current year | | | | | | | | | |
| NSS allowance level | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| NSS Allowance using CY | 153,050 | - | - | - | - | 158,725 | - | - | - |
| NSS Add-on using CY | 2,139 | - | - | - | - | 2,744 | - | - | - |
| Total NSS Allowance using CY | 155,189 | - | - | - | - | 161,469 | - | - | - |
| NSS allowance level >0? | YES | NO | NO | NO | NO | YES | NO | NO | NO |
| NSS Allowance level at 12-13 rates (undeficit) | 145,650 | - | - | - | - | 145,650 | - | - | - |
| RATES | 2017-18 | | | | | 2018-19 | | | |
| TARGET | Base | Gr Span | Supp | Concen | TARGET | Base | Gr Span | Supp | Concen |
| Unduplicated pupil count percentages | | | | | | | | | |
| Grades TK-3 | 7,193 | 748 | 1,588 | 1,787 | 11,316 | 7,459 | 776 | 1,784 | 2,196 |
| Grades 4-6 | 7,301 | - | 1,460 | 1,643 | 10,404 | 7,571 | - | 1,640 | 2,019 |

| | 2017-18 | | 2018-19 | |
|---|---------|---------|---------|---------|
| | 2017-18 | 2017-18 | 2018-19 | 2018-19 |
| Grades 7-8 | 7,518 | 1,504 | 1,692 | 1,689 |
| Grades 9-12 | 8,712 | 1,788 | 2,011 | 2,008 |
| Targeted Instructional Improvement | | 227 | | 235 |
| Transportation | | | 7,796 | |
| ECONOMIC RECOVERY TARGET | | | 9,034 | 2,472 |
| FLOOR | | | | |
| 12-13 Floor RL per ADA | | | | |
| 12-13 Floor Other RL per ADA | | | | |
| 12-13 Min State Aid rate per ADA | | | | |
| 12-13 NSS Add-on Amount | | | | |
| 12-13 Categoricals | | | | |
| Fair Share Reduction in 13-14 | | | | |
| Fair share reduction starting in 14-15 | | | | |
| GAP funding percentage rate | | | 42.97% | |
| MINIMUM STATE AID | | | | |
| Gross Property Taxes | | | 100,483 | |
| RDA incl. in Prop. Taxes | | | - | |
| 2012-13 Allowance for NSS (deficit) | | | | |
| Charter ADA for in-lieu | | | - | |
| In-lieu to charters at statewide target | | | - | |
| In-lieu to charters at Floor level | | | - | |

Kashia Elementary (70888) - 2018-19 2nd Interim
The calculations below will compute total funding for all p
"best option" (combination that provides the maximum o
fiscal year's comparison section.

| SECTION 1: DATA NEEDED TO CALCULATE FUNDING | | | | | | | | | |
|--|--|----------|-------|-------|-------|-------|-------|--|--|
| ADA & NSS FTE | | 2019-20 | | | | | | | |
| | | DISTRICT | NSS 1 | NSS 2 | NSS 3 | NSS 4 | NSS 5 | | |
| PRIOR YEAR ADA (net of graded charter shift) | | | | | | | | | |
| Grades TK-3 | | 8.19 | 8.19 | - | - | - | - | | |
| Grades 4-6 | | 0.73 | 0.73 | - | - | - | - | | |
| Grades 7-8 | | 2.72 | 2.72 | - | - | - | - | | |
| Grades 9-12 | | - | - | - | - | - | - | | |
| Ungraded | | | | | | | | | |
| PRIOR YEAR ADA | | 11.64 | 11.64 | - | - | - | - | | |
| CURRENT YEAR ADA | | | 1.0 | - | - | - | - | | |
| Grades TK-3 | | 7.00 | 7.00 | - | - | - | - | | |
| Grades 4-6 | | 1.00 | 1.00 | - | - | - | - | | |
| Grades 7-8 | | 2.50 | 2.50 | - | - | - | - | | |
| Grades 9-12 | | - | - | - | - | - | - | | |
| CURRENT YEAR ADA | | 10.50 | 10.50 | - | - | - | - | | |
| NPS, CDS, & COE operated: | | | | | | | | | |
| Grades TK-3 | | - | | | | | | | |
| Grades 4-6 | | - | | | | | | | |
| Grades 7-8 | | - | | | | | | | |
| Grades 9-12 | | - | | | | | | | |
| CURRENT YEAR NUMBER OF FTE | | | 1.0 | - | - | - | - | | |
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| | | 2019-20 | | | | |
|---|---------|---------|-------|-------|-------|---------|
| | | 11,564 | 8,066 | 1,700 | 2,033 | 11,800 |
| Grades 7-8 | | 13,749 | 9,347 | 2,022 | 2,417 | 14,029 |
| Grades 9-12 | | | | | | |
| Targeted Instructional Improvement | | | | | | |
| Transportation | | | | | | |
| ECONOMIC RECOVERY TARGET | | - | | | | - |
| FLOOR | | | | | | |
| 12-13 Floor RL per ADA | | | | | | |
| 12-13 Floor Other RL per ADA | | | | | | |
| 12-13 Min State Aid rate per ADA | | | | | | |
| 12-13 NSS Add-on Amount | | | | | | |
| 12-13 Categoricals | | | | | | |
| Fair Share Reduction in 13-14 | | | | | | |
| Fair share reduction starting in 14-15 | | | | | | |
| GAP funding percentage rate | 100.00% | | | | | 100.00% |
| MINIMUM STATE AID | | | | | | |
| Gross Property Taxes | 100,358 | | | | | 102,365 |
| RDA incl. in Prop. Taxes | - | | | | | - |
| 2012-13 Allowance for NSS (deficit) | - | | | | | - |
| Charter ADA for in-lieu | - | | | | | - |
| In-lieu to charters at statewide target | - | | | | | - |
| In-lieu to charters at Floor level | - | | | | | - |

Kashia Elementary (70888) - 2018-19 2nd Interim

1/31/2019

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> | 45,516 | 45,100 | 39,973 | 34,437 | 35,435 |
| 2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils | 45,516 | 45,100 | 45,100 | 45,100 | 45,100 |
| 3. Difference [1] less [2] | | | (5,127) | (10,663) | (9,665) |
| 4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate | | | (5,127) | (10,663) | (9,665) |
| 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) | 45,516 | 45,100 | 39,973 | 34,437 | 35,435 |
| 6. Base Funding LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation LCFF Phase-In Entitlement | 161,470 | 167,064 | 171,560 | 176,562 | 181,690 |
| 7/8. Percentage to Increase or Improve Services* [5] / [6] (for LCAP entry) | 28.19% | 27.00% | 23.30% | 19.50% | 19.50% |

*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 | \$ 45,516 | \$ 45,100 | \$ 39,973 | \$ 34,437 | \$ 35,435 |
| Current year Percentage to Increase or Improve Services | 28.19% | 27.00% | 23.30% | 19.50% | 19.50% |

| LCFF Calculator Universal Assumptions | | | | | | | 1/31/2019 |
|---|--------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Kashia Elementary (70888) - 2018-19 2nc | | | | | | | |
| Summary of Funding | | | | | | | |
| Target Components: | | | | | | | |
| COLA & Augmentation | | | | | | | |
| Base Grant | 1.56% | 3.70% | 3.46% | 2.86% | 2.92% | 2.90% | |
| | 155,189 | 161,469 | 167,064 | 171,560 | 176,562 | 181,690 | |
| Grade Span Adjustment | (1) | 1 | - | - | - | - | |
| Supplemental Grant | 14,613 | 20,404 | 20,541 | 18,504 | 17,129 | 17,625 | |
| Concentration Grant | 16,439 | 25,112 | 24,559 | 21,469 | 17,308 | 17,810 | |
| Add-ons | 782 | 782 | 782 | 782 | 782 | 782 | |
| Total Target | 187,022 | 207,768 | 212,946 | 212,315 | 211,781 | 217,907 | |
| Transition Components: | | | | | | | |
| Target | \$ | \$ | \$ | \$ | \$ | \$ | |
| Funded Based on Target Formula (PY P-2) | FALSE | FALSE | TRUE | TRUE | TRUE | TRUE | |
| Floor | 176,154 | 189,081 | 207,768 | 199,952 | 199,952 | 199,952 | |
| Remaining Need after Gap (informational only) | 6,198 | - | - | - | - | - | |
| Gap % | 42.96644273% | 100% | 100% | 100% | 100% | 100% | |
| Current Year Gap Funding | 4,670 | 18,687 | - | - | - | - | |
| Miscellaneous Adjustments | - | - | - | - | - | - | |
| Economic Recovery Target | - | - | - | - | - | - | |
| Additional State Aid | - | - | - | - | - | - | |
| Total LCFF Entitlement | \$ 180,824 | \$ 207,768 | \$ 212,946 | \$ 212,315 | \$ 211,781 | \$ 217,907 | |
| 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 | \$ | 91,291 | \$ | 97,923 | \$ | 97,389 |
| 8311 & 8590 - Categoricals | - | - | - | - | - | - | - |
| EPA (for LCFF Calculation purposes) | 15,368 | 16,119 | 14,112 | 9,980 | 7,891 | 5,761 | |
| Local Revenue Sources: | | | | | | | |
| 8021 to 8089 - Property Taxes | 100,483 | 100,358 | 102,365 | 104,412 | 106,501 | 108,631 | |
| 8096 - In-Lieu of Property Taxes | - | - | - | - | - | - | |
| Property Taxes net of in-lieu | 100,483 | 100,358 | 102,365 | 104,412 | 106,501 | 108,631 | |
| TOTAL FUNDING | \$ | 180,824 | \$ | 212,946 | \$ | 211,781 | \$ |
| Basic Aid Status | | Non-Basic Aid | Non-Basic Aid | Non-Basic Aid | Non-Basic Aid | Non-Basic Aid | Non-Basic Aid |
| Less: Excess Taxes | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Less: EPA in Excess to LCFF Funding | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Total Phase-In Entitlement | \$ | 180,824 | \$ | 212,946 | \$ | 211,781 | \$ |
| EPA Details | | | | | | | |
| % of Adjusted Revenue Limit - Annual | 25.89051467% | 25.8900000000% | 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% | 25.8900000000% |
| EPA (for LCFF Calculation purposes) | \$ | 15,368 | \$ | 14,112 | \$ | 7,891 | \$ |
| 8012 - EPA, Current Year Receipt | | | | | | | |
| (P-2 plus Current Year Accrual) | 21,135 | 16,119 | 14,112 | 9,980 | 7,891 | 5,761 | |
| 8019 - EPA, Prior Year Adjustment | | | | | | | |
| (P-A less Prior Year Accrual) | (4,034) | (5,767) | - | - | - | - | - |
| Accrual (from Assumptions) | - | - | - | - | - | - | - |

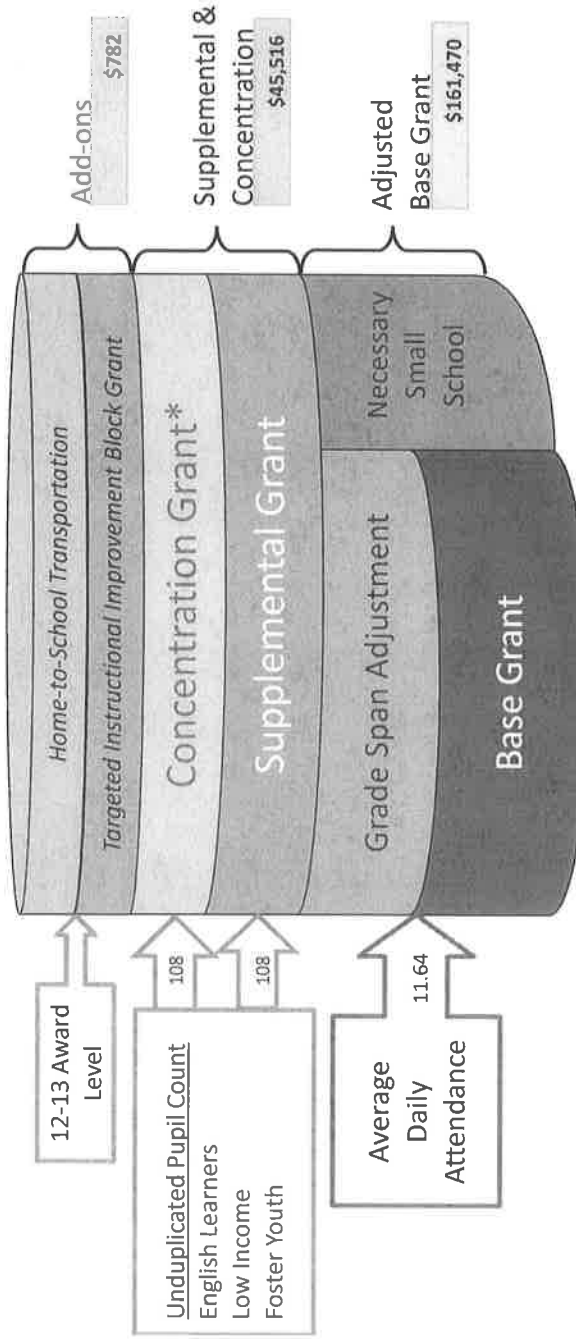
| LCFF Calculator Universal Assumptions | | | | | | | | 1/31/2019 |
|---|--------------|-----------|------------|--------------|--------------|--------------|--------------|-----------|
| Kashia Elementary (70888) - 2018-19 2nc | | | | | | | | |
| Summary of Student Population | | | | | | | | |
| | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | | |
| Unduplicated Pupil Population | | | | | | | | |
| Enrollment | 12 | 12 | 13 | 13 | 13 | 13 | | |
| COE Enrollment | - | - | - | - | - | - | | |
| <i>Total Enrollment</i> | 12 | 12 | 13 | 13 | 13 | 13 | | |
| Unduplicated Pupil Count | | | | | | | | |
| COE Unduplicated Pupil Count | 12 | 15 | 12 | 12 | 12 | 12 | | |
| <i>Total Unduplicated Pupil Count</i> | - | - | - | - | - | - | | |
| Rolling %, Supplemental Grant | 100.0000% | 108.3300% | 105.4100% | 102.6300% | 92.3100% | 92.3100% | | |
| Rolling %, Concentration Grant | 100.0000% | 108.3300% | 105.4100% | 102.6300% | 92.3100% | 92.3100% | | |
| FUNDED ADA | | | | | | | | |
| Adjusted Base Grant ADA | | | | | | | | |
| Grades TK-3 | - | - | - | - | - | - | Current Year | |
| Grades 4-6 | - | - | - | - | - | - | | |
| Grades 7-8 | - | - | - | - | - | - | | |
| Grades 9-12 | - | - | - | - | - | - | | |
| Total Adjusted Base Grant ADA | - | - | - | - | - | - | | |
| Necessary Small School ADA | | | | | | | | |
| Grades TK-3 | Current year | 8.19 | Prior year | Current year | Current year | Current year | Current year | |
| Grades 4-6 | 5.91 | 8.19 | 8.19 | 7.00 | 7.00 | 7.00 | 7.00 | |
| Grades 7-8 | 0.82 | 0.73 | 0.73 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Grades 9-12 | 2.68 | 2.72 | 2.72 | 2.50 | 2.50 | 2.50 | 2.50 | |
| Total Necessary Small School ADA | 9.41 | 11.64 | 11.64 | 10.50 | 10.50 | 10.50 | 10.50 | |
| Total Funded ADA | 9.41 | 11.64 | 11.64 | 10.50 | 10.50 | 10.50 | 10.50 | |
| ACTUAL ADA (Current Year Only) | | | | | | | | |
| Grades TK-3 | 5.91 | 8.19 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | |
| Grades 4-6 | 0.82 | 0.73 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Grades 7-8 | 2.68 | 2.72 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | |
| Grades 9-12 | - | - | - | - | - | - | - | |
| Total Actual ADA | 9.41 | 11.64 | 10.50 | 10.50 | 10.50 | 10.50 | 10.50 | |
| <i>Funded Difference (Funded ADA less Actual ADA)</i> | - | - | 1.14 | - | - | - | - | |
| LCAP Percentage to Increase or Improve Services | | | | | | | | |
| | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | | |
| Current year estimated supplemental and concent \$ | 31,052 \$ | 45,516 \$ | 45,100 \$ | 39,973 \$ | 34,437 \$ | 35,435 | | |
| Current year Percentage to Increase or Improve Services | 20.84% | 28.19% | 27.00% | 23.30% | 19.50% | 19.50% | | |

LOCAL CONTROL FUNDING FORMULA

Components of LCFF Target Entitlement

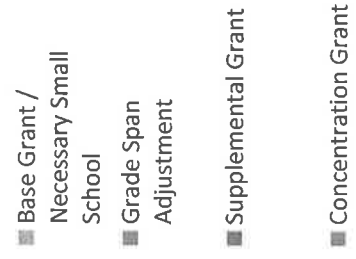
| | 2018-19 | |
|-------------------------------------|-------------------|-----------|
| Base Grant / Necessary Small School | \$ 161,469 | 11.64 ADA |
| Grade Span Adjustment | \$ 1 | |
| Supplemental Grant | \$ 20,404 | 108% |
| Concentration Grant | \$ 25,112 | 108% |
| Add-ons (TIIBG & Transportation) | \$ 782 | |
| Total | \$ 207,768 | |

TOTAL TARGET LCFF: \$207,768



*Unduplicated Pupil Percentage must be above 55%

2018-19



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 Pongl

Chief Business Official

Date: _____

3-13-2019

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

BALANCING SPREADSHEET - General Fund

(complete and submit to SCOE with report)

2nd Interim Report

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

Kashia
select District name from drop-down

| | | 2017-18 | Budget Year | MYP Year 1 | MYP Year 2 | |
|--|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | prior year | 2018-19 | 2019-20 | 2021-22 | 2022-23 |
| LCFF Calculator (COMPLETE THIS FIRST) | | | | | | |
| from calculator | State Aid | 64,973 | 91,291 | 96,469 | 97,923 | 97,389 |
| | EPA | 15,368 | 16,119 | 14,112 | 9,980 | 7,891 |
| | Property Taxes | 100,483 | 100,358 | 102,365 | 104,412 | 106,501 |
| | In-Lieu of Property Tax | 0 | 0 | 0 | 0 | 0 |
| | subtotal | 180,824 | 207,768 | 212,946 | 212,315 | 211,781 |
| additional items (not in calculator) | property tax transfer-spec ed 8097 | 0 | 0 | 0 | 0 | 0 |
| | basic aid supplemental | 0 | 0 | 0 | 0 | 0 |
| | basic aid choice | 0 | 0 | 0 | 0 | 0 |
| | prior year , object 8019 | 0 | 0 | 0 | 0 | 0 |
| | Fund 01, object 8091, LCFF Transfer | 0 | 0 | 0 | 0 | 0 |
| taxes not correct in LCFF | other | 723 | 0 | 0 | 0 | 0 |
| ready to go to board | prior year amount charter overpaid | 0 | 0 | - | - | - |
| did not want to mess everything else | | | | | | |
| General Fund total | | \$181,547 ◆ | \$207,768 ● | \$212,946 ■ | \$212,315 ▼ | \$211,781 △ |
| Escape | | | | | | |
| | resource object | | | | | |
| general fund | 0000 8011 State Aid + choice + supplemental | 59,206 | 91,291 | | | |
| general fund | 1400 8012 EPA | 17,101 | 16,119 | | | |
| general fund | 0000/1400 8019 Prior year | 4,756 | 0 | | | |
| general fund | 0000 802x-804x Property Taxes | 100,484 | 100,358 | | | |
| general fund | 0000 8091 LCFF transfer | 0 | 0 | | | |
| general fund | 0000 8096 In-Lieu of Property Tax | 0 | 0 | | | |
| | subtotal | 181,547 | 207,768 | | | |
| general fund | 6500 8097 property tax transfer-special educ | 0 | 0 | | | |
| General Fund total | | \$181,547 ◆ | \$207,768 ● | | | |
| Multi-year Projection | | | | | | |
| MYP- general fund | LCFF Sources (8010-8099) | 181,547 | 207,768 | 212,946 | 212,315 | 211,781 |
| General Fund total | | \$181,547 ◆ | \$207,768 ● | \$212,946 ■ | \$212,315 ▼ | \$211,781 △ |
| | | balanced | balanced | balanced | balanced | balanced |

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

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

Can be calculated from data provided above.

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

| 2018-19 | 2019-20 | 2021-22 |
|-------------------|---------|---------|
| data is extracted | 212,946 | 212,315 |

SACS2018ALL Financial Reporting Software - 2018.2.0
3/6/2019 11:36:14 AM

49-70888-0000000

Second 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: Second Interim
Type of Export: Other

=====

LEA: 49-70888-0000000 Kashia Elementary

Export of USER General Ledger started at 3/6/2019 11:37:51 AM
Fiscal Year: 2018-19
Type of Data: Actuals to Date
Number of records exported in group 1: 118

Fiscal Year: 2018-19
Type of Data: Board Approved Operating Budget
Number of records exported in group 2: 119

Fiscal Year: 2018-19
Type of Data: Original Budget
Number of records exported in group 3: 121

Fiscal Year: 2018-19
Type of Data: Projected Totals
Number of records exported in group 4: 126

Export USER General Ledger completed at 3/6/2019 11:37:51 AM

Export of Supplementals (USER ELEMENTs) started at 3/6/2019 11:37:51 AM
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: 159

Fiscal Year: 2018-19
Type of Data: Original Budget
Number of records exported in group 7: 160

Fiscal Year: 2018-19
Type of Data: Projected Totals
Number of records exported in group 8: 2297

Export of Supplemental (USER ELEMENTs) completed at 3/6/2019 11:37:53 AM

Export of Explanations started at 3/6/2019 11:37:53 AM
No records to Export for Explanations.

Export of TRC Log started at 3/6/2019 11:37:53 AM
Fiscal Year: 2018-19
Type of Data: Projected Totals
Number of records exported in group 9: 54

Export of TRC Log completed at 3/6/2019 11:37:53 AM

Exported to file: F:\SACS2018ALL\497088800000000I2.DAT

End of Other Export Process