Second Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2018-19

49 70888 0000000 Form CI

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim state-adopted Criteria and Standards. (Pursuant to Education Cod	•
Signed:	Date:
District Superintendent or Designee	
NOTICE OF INTERIM REVIEW. All action shall be taken on this remeeting of the governing board.	eport during a regular or authorized special
To the County Superintendent of Schools: This interim report and certification of financial condition are hof the school district. (Pursuant to EC Section 42131)	ereby filed by the governing board
Meeting Date: March 13, 2019	Signed:
CERTIFICATION OF FINANCIAL CONDITION	President of the Governing Board
X POSITIVE CERTIFICATION As President of the Governing Board of this school district, district will meet its financial obligations for the current fiscal	•
QUALIFIED CERTIFICATION As President of the Governing Board of this school district, district may not meet its financial obligations for the current	
NEGATIVE CERTIFICATION As President of the Governing Board of this school district, district will be unable to meet its financial obligations for the subsequent fiscal year.	
Contact person for additional information on the interim report	t:
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.

				Not
CRITE	RIA AND STANDARDS		Met	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.		Х

RITE	RIA AND STANDARDS (contir	nued)	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.		х
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.		х
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.		х
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.		х
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.	х	
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.	х	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	х	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	х	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	х	

	EMENTAL 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?	х	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	х	
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	

S6	EMENTAL INFORMATION (col		No	Yes
30	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	х	
		 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)?	х	
		 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)?	х	
		 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	
		 Management/supervisor/confidential? (Section S8C, Line 1b) 	Х	
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?	х	

	IONAL 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?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	х	
А3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	х	
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?	х	
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?	х	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
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).	Х	
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?	х	

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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)
- o District Class Size (if alternative ratio due to collective bargaining, please so indicate)
- ✓ District NSS (if applicable)
- o District In-Lieu (if applicable)
- Calculator tab

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 Resou	Objective Codes Codes		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	8010-80	99 191,591.00	206,516.00	106,473.55	207,768.00	1,252.00	0.6%
2) Federal Revenue	8100-82	99 80,733.00	118,240.00	151,124.42	155,168.00	36,928.00	31.29
3) Other State Revenue	8300-85	9,497.00	7,606.00	1,178.24	7,986.00	380.00	5.0%
4) Other Local Revenue	8600-879	99 109,500.00	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	1000-19	79,561.00	81,864,00	39,296,92	94,564.00	(12,700.00)	-15.5%
2) Classified Salaries	2000-29	99 31,525.00	23,200.00	12,480.00	27,500.00	(4,300.00)	-18,5%
3) Employee Benefits	3000-399	99 24,789.00	26,962.00	10,397.21	27,155.00	(193.00)	-0.7%
4) Books and Supplies	4000-499	99 26,694.00	32,293.00	15,194.90	39,100.00	(6,807.00)	-21,1%
5) Services and Other Operating Expenditures	5000-599	99 222,248,00	225,138,00	88,057.07	209,556.00	15,582.00	6.9%
6) Capital Outlay	6000-699	0.00	0.00	18,363.00	18,363.00	(18,363.00)	Nev
 Other Outgo (excluding Transfers of Indirect Costs) 	7100-729 7400-749		0.00	0.00	0,00	0.00	0,0%
8) Other Outgo - Transfers of Indirect Costs	7300-73	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							
Interfund Transfers a) Transfers In	8900-89	29 0,00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-76	29 0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses a) Sources	8930-89	79 0.00	0.00	0.00	0,00	0.00	0.0%
b) Uses	7630-76	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-89	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 R	esource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	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								
Beginning Fund Balance As of July 1 - Unaudited		9791	216,462.00	235,863.00		235,863.00	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
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	0.09
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	CEY SALE	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 d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	0.00	0.00	100	0,00		
e) Unassigned/Unappropriated					135 E			
Reserve for Economic Uncertaintles		9789	67,000,00	67,000.00		67,000.00		
Unassigned/Unapproprlated Amount		9790	47,111.00	106,334.00		142,920.00		

2018-19 Second Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

Description Resource	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	0,69
2) Federal Revenue	8100-8299	59,133.00	97,459.00	134,048.95	134,049.00	36,590.00	37.59
3) Other State Revenue	8300-8599	5,215.00	2,474.00	1,123.59	2,854.00	380.00	15.49
4) Other Local Revenue	8600-8799	16,500.00	6,000.00	5,378.71	11,652.00	5,652,00	94.29
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	1.19
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
 Other Outgo (excluding Transfers of Indirect Costs) 	7100-7299 7400-7499		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				113			
Interfund Transfers 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	0.09
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 Unrestricted (Resources 0000-1999) evenues, Expenditures, and Changes in Fund Balance

Description R	esource Codes	Object Codes	Original Budget	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								
Beginning Fund Balance 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	5 7 7 3 1	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	- 1	0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
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		

2018-19 Second Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

Description Res	Objection Codes Code		Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES				***	1.77		
1) LCFF Sources	8010-80	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-82	299 21,600.00	20,781.00	17,075,47	21,119.00	338.00	1.6%
3) Other State Revenue	8300-88	599 4,282.00	5,132.00	54.65	5,132.00	0.00	0.0%
4) Other Local Revenue	8600-87	799 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	1000-19	38,008.00	37,832.00	20,256.62	50,532.00	(12,700.00)	-33.6%
2) Classified Salaries	2000-29	0.00	0.00	450.00	2,300.00	(2,300.00)	New
3) Employee Benefits	3000-39	9,247.00	12,101.00	4,295.25	12,101.00	0.00	0.0%
4) Books and Supplies	4000-49	99 4,594.00	6,728.00	721.84	6,740.00	(12.00)	-0.2%
5) Services and Other Operating Expenditures	5000-59	99 67,033.00	66,673.00	16,184.75	52,791.00	13,882.00	20.8%
6) Capital Outlay	6000-69	0.00	0.00	18,363,00	18,363.00	(18,363.00)	New
Other Outgo (excluding Transfers of Indirect Costs)	7100-72 7400-74		0,00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-73	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							
Interfund Transfers a) Transfers In	8900-89	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-76	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses a) Sources	8930-89	79 0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-76	99 0.00	0.00	0.00	0.00	0,00	0.0%
3) Contributions	8980-89	99 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 Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

Description Re	Object Source Codes Code		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)		V II
F. FUND BALANCE, RESERVES				Sec 1 - 182	1		
Beginning Fund Balance As of July 1 - Unaudited	9791	108,855.00	108,855.00		108,855,00	0.00	0.09
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		108,855.00	108,855,00		108,855.00	I Deal	
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.09
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	7-80	0.00		
Prepaid Items	9713	0.00	0,00	30 4 4 4 4	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	T	0.00		
Other Commitments d) Assigned	9760	0.00	0.00		0.00		
Other Assignments	9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated							
Reserve for Economic Uncertaintles	9789	0.00	0.00	100	0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		

2018-19 Second Interim Special Reserve Fund for Capital Outlay Projects 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 Column B & D (F)
A. REVENUES		Line of			W-ill		
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	(Val.512)	
B. EXPENDITURES					8,000		
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%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Olher 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		71-75
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							
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%
Other Sources/Uses 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 Special Reserve Fund for Capital Outlay Projects 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 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	Have to the	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	Lovi, dist	904.00		in
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 c) Committed	9740	0.00	0.00		0.00		
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00		
Other Commitments d) Assigned	9760	0,00	0.00		0.00		
Other Assignments e) Unessigned/Unappropriated	9780	0.00	0,00		0.00		
Reserve for Economic Uncertainties	9789	911.00	904.00		904.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		

onoma County						Form
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						T
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%
Total Basic Ald 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	0.00	0.00				
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	0.00	0.00	1 0.00	0.00	0.00	0%
a. County Community Schools	0.00			0.00		
b. Special Education-Special Day Class	0.00			0.00		
c. Special Education-NPS/LCI	0.00			0.00	0.00	
 d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools 	0,00		0.00	0.00		
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	10.00	11.64	11.64	11,64	0.00	0%
(Sum of Line A4 and Line A5g) 7. Adults in Correctional Facilities 8. Charter School ADA	0.00			0.00		
(Enter Charter School ADA using Tab C. Charter School ADA)		R Joy Co		200 20 20 20		PATE OF

Second Interim 2018-19 INTERIM REPORT Cashflow Worksheet - Budget Year (1)

Kashia Elementary Sonoma County

		The second name of the second na			The state of the s					
	Object	Baginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	February		100							
3 CAS			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 1 CEF/Revenue I imit Sources										
Principal Apportionment	8010-8019	初のできる	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									
TOTAL RECEIPTS			8,961.87	106,299.20	23,637.08	64,040.57	32,052,54	13,882.49	19,265.08	13,662,41
C. DISBURSEMENTS					1	0	1	000	0	0000
Certificated Salanes	1000-1999			63/1.54	//926//	8,4/4,33	7,090.28	4,952,00	4,952,00	8,800.52
Classified Salaries	2000-2999	770		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	1,455,78	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	September 1								
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 Beneinable	0000 0000	(15 328 45)	14 021 53			396.92				
Accounts Necelyable	9200-9233	(0.020.40)	14,93,133			390,92				
Due Florii Olliei Fulids	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		(15,328,45)	14,931,53	00'0	00'0	396.92	00.00	00.00	00.00	00.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(85,218,27)	30,287.77	49,026,41	(129.66)	390.27	(154.65)	(111.64)	260.03	(77.52)
Due To Other Funds	9610									8
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	0696									
SUBTOTAL		(85 218 27)	30,287,77	49,026,41	(159.66)	390.27	(154,65)	(111.64)	260.03	(77.52)
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
\mathcal{C}	ja-			41 589.02	(25.380.19)	46.567.94	(2.916.30)	80.142.00	(11,255.06)	(2.010.85)
ENDING CASH (4 F)			207 1AA BA	238 733 66	212 252 17	350.021.41	357 DUS 11	437 147 11	425,802,05	423 881 20
			10.11.07	00.00	11.000.010	11.170,000	10000000	11.11.11	200,200,027	07100007
G. ENDING CASH, PLUS CASH						1				
ACCROALS AND ADJUSTIMENTS										

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Second Interim 2018-19 INTERIM REPORT Cashflow Worksheet - Budget Year (1)

> Kashia Elementary Sonoma County

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF									
A. BEGINNING CASH		423,881.20	382,781.20	377,181.20	336,081.20				
3, RECEIPTS									
LCFF/Revenue Limit Sources		6							
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	8080-808							0.00	00:00
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							00.0	00.00
All Other Financing Sources	8930-8979							00.0	00.0
TOTAL RECEIPTS		10,000.00	45,500.00	10,000.00	28,650.18	4,043,58	00.00	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 Salanes	7 5000-2999	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	2,000.00	5,000.00	5,000.00	8,671.21			39,100.00	39,100.00
Services	2000-2999	30,000,00	30,000.00	30,000.00	29,672.60			209,556.00	209,556.00
Capital Outlay	6629-0009							18,363,00	18,363.00
Other Outgo	7000-7499							00.0	00 0
Interfund Transfers Out	7600-7629							0.00	00.0
All Other Financing Uses	7630-7699							0.00	00 0
TOTAL DISBURSEMENTS		51,100.00	51,100.00	51,100.00	63,398.12	00:00	00.00	416,238.00	416,238,00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299				(15,328,45)			00.00	
Due From Other Funds	9310							00.0	
Stores	9320							00.0	
Prepaid Expenditures	9330							000	
Other Current Assets	9340							000	
Deferred Outflows of Resources	9490							000	
SUBTOTAL		00.00	00.00	00.0	(15.328 45)	00.0	000	00 0	
Liabilities and Deferred Inflows	_								
Accounts Payable	9500-9599				(79.461.01)			0.00	
Due To Other Funds	9610							00 0	
Current Loans	9640							00.0	
Unearned Revenues	9650							000	
Deferred Inflows of Resources	0696							000	
SUBTOTAL		00.0	00 0	00 0	(79.461.01)	000	00.0	0000	
Nonoperating								00.0	
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		00.0	00.00	00.00	64,132.56	00.0	00:00	00'0	
REASE (B - C	+ D)	(41,100,00)	(5,600.00)	(41,100.00)	29,384,62	4,043.58	00:00	63,757.00	63,757,00
ENDING CASH (A + E)		382,781,20	377,181.20	336,081.20	365,465.82				
LOVO OLI IO LOVO ONI OLI O			The second secon						
ENDING CAOR, PLCG CAOR	10	The second of the second			4 10 10	THE PERSON NAMED IN			

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	Object	Projected Year Totals (Form 011)	% Change (Cols, C-A/A)	2019-20 Projection	% Change (Cols. E-C/C)	2020-21 Projection
Description (Enter projections for subsequent years 1 and 2 in Columns C and E;	Codes	(A)	(B)	(C)	(D)	(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 c. Contributions	8930-8979	0,00	0.00%	0,00	0.00%	0,00
	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	1					
a, Base Salaries	- 1	2 Sec. 118 m		94,564,00		77,539.00
b, Step & Column Adjustment	1			0.00		0_00
c, Cost-of-Living Adjustment		- UD: # 15		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			AVILLE LA			
a. Base Salaries		S 1 - 1 - 1	- B	27,500.00	DA WASHINGTON	27,200,00
b. Step & Column Adjustment				0,00		0,00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments		The second second				0,00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	27.500.00	1.000/	(300,00)		0,00
	-	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
 Other Outgo (excluding Transfers of Indirect Costs) 	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
Other Outgo - Transfers of Indirect Costs Other Financing Uses	7300-7399	0.00	0.00%	0.00	0.00%	0,00
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			112			
(Line A6 minus line B11)		63,757.00	CARRY A. W.C.	10,971.00	S. J. Banks	6,441.00
D. FUND BALANCE			THE VIEW OF A			
I. 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	Marie Sala	310,591.00		317,032.00
3. Components of Ending Fund Balance (Form 011)						
a Nonspendable	9710-9719	0.00	111111111111111111111111111111111111111	0.00		0.00
b. Restricted	9740	89,700.00	2 3 1 1 1 E 1	89,700.00		89,700.00
c. Committed						07,700,00
L Stabilization Arrangements	9750	0.00	C P	0.00		0.00
2. Other Commitments	9760	0.00	Contract Contract	0.00	- SA - SA	0.00
d. Assigned	9780	0.00	THE MARKET WAR		TO THE SALE	
e. Unassigned/Unappropriated	7100	0.00	11 7 11 23 100	0.00	Hall To a ser	0.00
	0700	/3.000 cc	U No. 3, 13		The real party of	
1. Reserve for Economic Uncertainties	9789	67,000.00		67,000,00		67,000.00
2 Unassigned/Unappropriated	9790	142,920.00	SO WEST	153,891.00	100	160,332.00
f. Total Components of Ending Fund Balance		1			100 - 11 - 5	
(Line D3f must agree with line D2)		299,620.00	SAN OF THE SAN	310,591.00	The section of the	317,032.00

		Projected Year Totals	% Change	2019-20	% Change	2020-21
Description	Object Codes	(Form 011) (A)	(Cols. C-A/A) (B)	Projection (C)	(Cols. E-C/C)	Projection
E. AVAILABLE RESERVES (Unrestricted except as noted)	Codes	(0)	(D)	(6)	(D)	(E)
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						100,552,00
(Negative resources 2000-9999)	979Z			0.00	190	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						0.00
a. Stabilization Arrangements	9750	0,00		0.00	Walter St.	0.00
b. Reserve for Economic Uncertainties	9789	0,00		0.00	ATT - ST - LAND	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%	muli bgo hi by	56.79%		57,869
F. RECOMMENDED RESERVES				DEN STATE OF STREET	Carl Carl William	Council Lance
1. Special Education Pass-through Exclusions		The State of the				
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	JULY 18 COLOR				
b. If you are the SELPA AU and are excluding special	1.40					
education pass-through funds:						
1. Enter the name(s) of the SELPA(s);						
		North Course				
2. Special education pass-through funds		Section (15)		The Teach		F 235
Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540)				VALUE U		W 12 10 11
(Column A: Fund 10, resources 3300-3499 and 6500-6540,		S058((2017)				
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for		0.00		0.00		0.00
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years I and 2 in Columns C and E)		0.00		0,00		0.00
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years I and 2 in Columns C and E) 2. District ADA		0.00		0.00		0.00
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years I and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d						
(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) 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)	0.00		0.00		
(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) 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 3. Calculating the Reserves	projections)	11.64		10.50		10.50
(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) 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 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)	,	11.64 416,238,00		10.50		10.50 392,874.00
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years I and 2 in Columns C and E) 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 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is	,	11.64		10.50		0.00 10.50 392,874.00 0.00
(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) 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 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses	,	11.64 416,238.00 0.00		10.50 388,975.00 0.00		392,874.00 0.00
(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) 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 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	,	11.64 416,238,00		10.50		10.50 392,874.00
(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) 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 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level	,	11.64 416,238.00 0.00 416,238.00		388,975.00 0.00 388,975.00		392,874.00 0.00 392,874.00
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years I and 2 in Columns C and E) 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 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)	,	11.64 416,238.00 0.00 416,238.00		10.50 388,975.00 0.00 388,975.00 5%		392,874.00 0.00 392,874.00
(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) 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 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)	,	11.64 416,238.00 0.00 416,238.00		388,975.00 0.00 388,975.00		392,874.00 0.00
(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) 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 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount	,	11.64 416,238.00 0.00 416,238.00 5% 20,811.90		10.50 388,975.00 0.00 388,975.00 5% 19,448.75		392,874.00 0.00 392,874.00
(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) 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 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)	,	11.64 416,238.00 0.00 416,238.00		10.50 388,975.00 0.00 388,975.00 5%		392,874.00 0.00 392,874.00
(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) 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 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount	,	11.64 416,238.00 0.00 416,238.00 5% 20,811.90		10.50 388,975.00 0.00 388,975.00 5% 19,448.75		392,874.00 0.00 392,874.00 59 19,643.70

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 at current year - Column A - is extracted)	nd E;					
A. REVENUES AND OTHER FINANCING SOURCES						
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
Other State Revenues Other Local Revenues	8300-8599	2,854.00	-59.07%	1,168,00	0.00%	1,168.00
5. Other Financing Sources	8600-8799	11,652.00	-44,22%	6,500,00	0.00%	6,500.00
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 b, Step & Column Adjustment c, Cost-of-Living Adjustment				44,032.00		44,032.00
d. Other Adjustments	1000 1000	1100000				
e. Total Certificated Salaries (Sum lines B1a thru B1d) 2. Classified Salaries	1000-1999	44,032.00	0,00%	44,032,00	0.00%	44,032,00
a. Base Salaries				25,200,00		24,900.00
b, Step & Column Adjustment c, Cost-of-Living Adjustment	1		34 M			
d. Other Adjustments	1			(300,00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,200.00	-1.19%	24,900.00	0.000/	24 000 00
3. Employee Benefits	3000-3999	15.054.00	41.40%	21,287.00	0.00% 6.46%	24,900.00
4. Books and Supplies	4000-4999	32,360.00	-37.73%	20,150.00	0.50%	22,663,00
Services and Other Operating Expenditures	5000-5999	156,765.00	1.60%	159,274.00	1.52%	20,250.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	161,697.00
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)	ľ	273,411.00	-1,38%	269,643.00	1.45%	273,542.00
C. NET INCREASE (DECREASE) IN FUND BALANCE			311 - 111 1171		Libert Line	
(Line A6 minus line B11)		82,912.00		10,971.00	2000	6,441.00
D. FUND BALANCE	1				ALVE DE	
1. Net Beginning Fund Balance (Form 011, line F1e)		127,008.00		209,920.00	THE RIP	220,891.00
2. Ending Fund Balance (Sum lines C and D1)	+	209,920.00	AND THE REAL PROPERTY.	220,891.00	N No. 2 th 182	227,332.00
3# Components of Ending Fund Balance (Form 011) a. Nonspendable	9710-9719	0.00	THE PERSON NAMED IN	0.00		0.00
b. Restricted	9710-9719	_0,00	The state of the s	0.00		0,00
c. Committed	2,740				MILENIA	
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00	A SHINKE	0.00
d. Assigned	9780	0.00	1 1 10	0.00	C Line	0.00
e. Unassigned/Unappropriated	1	0.00		0.00	Kir and the same	0,00
I. Reserve for Economic Uncertainties	9789	67,000.00	Contract to	67,000.00	THE RESERVE	67,000.00
2. Unassigned/Unappropriated	9790	142,920.00		153,891,00		160,332.00
f. Total Components of Ending Fund Balance			Con Carlo M		THE TOTAL	,
(Line D3f must agree with line D2)		209,920.00	" exactiviti	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. AVAILABLE RESERVES	Coucs	1 (7)	(B)	107		(E)
1. General Fund			N 17 15 5			
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	A-33 - 020 - 1	160,332.00
(Enter other reserve projections in Columns C and E for subsequent years I and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)			ing the special			
a. Stabilization Arrangements	9750	0.00		0.00		0,00
b. Reserve for Economic Uncertainties	9789	0,00	Brun Santa	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	All the state of	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

		Projected Year	%		%	
		Totals	Change	2019-20	Change	2020-21
	Object	(Form 011)	(Cols. C-A/A)	Projection	(Cols, E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years I and 2 in Columns C and E;						
current year - Column A - is extracted)						
A: REVENUES AND OTHER FINANCING SOURCES						
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
Other State Revenues Other Local Revenues	8300-8599 8600-8799	5,132.00 97,421.00	0.00%	5,132,00 93,000,00	0.00%	5,132,00
5. Other Financing Sources	8000-8799	97,421,00	-4.54%	93,000,00	0,00%	93,000.00
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		THE RESERVE			THE RESERVE	
1. Certificated Salaries			mili e She mani		IVE CITY OF THE	
a. Base Salaries				50 522 00		22 507 00
				50,532.00		33,507.00
b. Step & Column Adjustment					72	
c. Cost-of-Living Adjustment					all the same of th	
d. Other Adjustments	1000 1000	OVIE PC	22 (22)	(17,025.00)	4 may	
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			e			
a, Base Salaries		men are different		2,300.00	15 - 36	2,300,00
b. Step & Column Adjustment					STEPLES	
c. Cost-of-Living Adjustment					Control of the Control	
d. Other Adjustments		WINNIE REVISE				
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			HOLL BY THE		No. of Care	
(Line A6 minus line B11)		(19,155.00)		0.00		0,00
D. FUND BALANCE						
L. Net Beginning Fund Balance (Form 011, line F1e)		108,855.00	A COLUMN TO A	89,700.00	Real of State	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	SSU, TOB	0,00
b. Restricted	9740	89,700.00		89,700.00		89,700.00
c. Committed	i	GE JUICE TO DE		A REAL PROPERTY.	E THE STREET	3 . X
l Stabilization Arrangements	9750	S. D. LIVE CAN	Part Town		A STATE OF THE PARTY OF	
2. Other Commitments	9760		7	A RECUES	10 M	
d, Assigned	9780	BOTH A. B.			10-32 M W. P.	
e Unassigned/Unappropriated		A SECOND			SECTION AND ADDRESS.	
I Reserve for Economic Uncertainties	9789	15412	S. Carrier	100	PATON TANK	
2. Unassigned/Unappropriated	9790	0.00		0.00	12 (2) (2)	0.00
f. Total Components of Ending Fund Balance	****	3,00	A MIDTINGS	3,00		5.00
(Line D3f must agree with line D2)		89,700.00		89,700.00		89,700.00
Value D31 must agree with fille D21		u9,700,00		09,700,00		69,700,00

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				Also and the United	0	ON JUNE DE
1. General Fund		March Land March				
a. Stabilization Arrangements	9750				Province to the seal of	
b. Reserve for Economic Uncertainties	9789	H. H. A. SERVICE	A	Section 1		
c. Unassigned/Unappropriated Amount	9790	The second		Desire Hayru		
Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)				Mr asy		
2. Special Reserve Fund - Noncapital Outlay (Fund 17)				TO THE PERSON		
a. Stabilization Arrangements	9750	18 N 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		Track area	11.05	
b. Reserve for Economic Uncertainties	9789	isin see mil	THE PROPERTY OF		CHIER	
c. Unassigned/Unappropriated	9790		The state of		CACHELLE ST	
3. Total Available Reserves (Sum lines E1a thru E2c)		THE RESERVE	Day The Care		The same of	

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.

		20	17-18	20	018-19	2	019-20	2	020-21	2	021-22
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
TOTAL REVENUE LIMIT		\$	180,824	<u>\$</u>	207,768	\$	212,946	\$	212,315	\$	211,781
M&O	8110	\$	52,790	\$	134,049	\$	60,000	\$	60,000	\$	60,000
Misc	8181	\$	283	\$	·#0	\$	*	\$	=	\$	548
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
TOTAL FEDERAL		\$	73,861	\$	<u>155,168</u>	\$	81,200	\$	81,200	\$	81,200
										-	
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
TOTAL STATE		\$	6,452	\$	7,986	\$	6,300	\$	6,300	\$	6,300
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	\$	(*	\$	(#)	\$	÷	\$	9401
RSP Pass Through	8792	\$	31,709	\$	97,421	\$	93,000	\$	93,000	\$	93,000
TOTAL LOCAL		\$	49,871	\$	109,073	\$	99,500	\$	99,500	\$	99,500
TOTAL REVENUES		\$	<u>311,731</u>	<u>\$</u>	479,995	<u>\$</u>	399,946	\$	399,3 <u>15</u>	\$	398,781

ADA

2013-14 = 6.86

2014-15 = 13.37

2015-16 = 13.23

2016-17 = 7.32

2017-18 = 9.41

2018-19 = 11.64

2010-19 - 11.04

2019-20 = 10.5

2020-21 = 10.5

2021-22 = 10.5

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

⁶⁻Mar-19

^{*}Continue as necessary small school

^{*}Enrollment flucuations 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

rasilia ociic	ייו וואלום וטכ					IVI 1					
<u>Name</u>		2	017-18	2	2018-19	2	019-20		2020-21	2	2021-22
Certificated Payroll	1xx									_	
RSP Sub		\$	15	\$	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	\$					
				100			54,472	\$	54,472	\$	54,472
TOTAL Certificated		\$	58,246	\$	94,564	\$	<u>77,539</u>	<u>\$</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	\$:#:	\$	-	\$	-	\$	2
Food Service	29xx	\$	866	\$	1=1	\$	-	\$	-	\$	-
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
Total Classified		\$	26,038	\$	27,500	\$	<u> 27,200</u>	\$	27,200	\$	27,200
		<u>*</u>	20,000	Ψ.	27,000	<u>y</u>	21,200	Ψ_	27,200	<u> </u>	21,200
0770.0											
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
TOTAL Benefits		\$	19,907	\$	27,155	\$	29,587	\$	30,963	\$	31,207
,, , , , , , , , , , , , , , , , , , ,						-		-	33,000	-	0.,20.
Books	421x	\$		\$	3,500	\$	1,500	\$	1,500	\$	1,500
Classroom	431x	\$	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		
Van								\$		\$	600
	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
Total Supplies		\$	18,988	\$	39,100	\$_	<u> 26,650</u>	\$	26,750	\$	26,850
Travel	52xx	\$	1,206	\$	2,813	\$	2,400	\$	2,400	\$	2,400
Insurance	545x	\$	1,269	\$	1,248	\$	1,300	\$	1,300	\$	1,300
Utiities	55xx	\$	11,237	\$	14,280	\$	15,000	\$	15,000	\$	15,000
Repairs	56xx	\$	1,283	\$	1,000	\$	1,500	\$	1,500	\$	1,500
Recess	5805	\$	864	\$	3,000	\$	3,000	\$	3,000	\$	3,000
Copier	583x	\$	2,586	\$	3,200	\$	3,300	\$	3,400	\$	3,500
Custodian	58xx	\$	1,781	\$	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	\$	-	\$	₩	\$	¥1

Nasilia Scilo	oi Distric	ι				IVI	rP .					
Misc/Ed Effect <u>Total Services</u>	58&59	\$	2,110 174,046	\$ \$	1,080 209,556	\$ \$	500 227,999	\$ \$	500 230,422	\$ \$	500 232,892	
TOTAL EXPENSES		\$	297,225	\$	416,238	<u>\$</u>	388,975	\$	392,874	\$	395,688	
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	
Ending Balance		\$	235,863	\$	299,620	\$	310,591	\$	317,032	\$	320,125	
		\$	14,506	\$	63,757	\$	10,971	\$	6,441	\$	3,093	

Expenses

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

Kashia School District

- 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

Kashia School District

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

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 LCF	F 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

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 AI, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19)		(Simon Superior)	(anni a canasi i and s i)	1 STOCK STREETING	Otatas
District Regular		13.29	11.64		
Charter School		0.00	0.00		
	Total ADA	13.29	11.64	-12.4%	Not Met
1st Subsequent Year (2019-20)				18	
District Regular		11.00	11.64		
Charter School					
	Total ADA	11.00	11.64	5.8%	Not Met
2nd Subsequent Year (2020-21)					
District Regular		11.00	10.50		
Charter School					
	Total ADA	11.00	10.50	-4.5%	Not Met

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:	Kashia has a very fluid population with families moving in and out of the district often. Attendance and enrollment is continually being monitored.
(required if NOT met)	

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.

	Enrollme	ent		
Fiscal Year	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected	Percent Change	Status
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 continutally 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.

Enrollmont

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 Charter School	7	13	
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%):

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.

	Estimated P-2 ADA	Enrollment CBEDS/Projected		
Fiscal Year	(Form AI, Lines A4 and C4)	(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
st Subsequent Year (2019-20)				
District Regular	11	13		
Charter School				
Total ADA/Enrollment	11	13	84.6%	Not Met
nd 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)

	i ijot intoriiti	Occord Internit		
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.	Based on updated LCFF calculator
(required if NOT met)	

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.

	Unaudited Actua (Resources		Ratio
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
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%

	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%

41.3%

Historical Average Ratio:

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.

> Projected Year Totals - Unrestricted (Resources 0000-1999)

	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01I, Objects 1000-3999)	(Form 01I, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
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.

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.

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, Obie	cts 8100-8299) (Form MYPI, Line A2)			
Current Year (2018-19)	118,240,00	155,168.00	31.2%	Yes
st Subsequent Year (2019-20)	81,200.00	81,200.00	0.0%	No
and Subsequent Year (2020-21)	81,200.00	81,200.00	0.0%	No
Explanation: One (required if Yes)	time increase to federal maintenance funds	s due to prior enrollment		
	Objects 8300-8599) (Form MYPI, Line A3)			
Current Year (2018-19)	7,606,00	7,986.00	5.0%	No
st Subsequent Year (2019-20)	6,300.00	6,300,00	0.0%	No
nd Subsequent Year (2020-21)	6,300.00	6,300,00	0.0%	No
Explanation: (required if Yes)				
Other Local Revenue (Fund 01, (Current Year (2018-19)	Objects 8600-8799) (Form MYPI, Line A4)	109,073.00	5,5%	V ₂
st Subsequent Year (2019-20)	98,500,00	99,500.00	1.0%	Yes No
nd Subsequent Year (2020-21)	98,500.00	99,500,00	1.0%	No
Explanation: One (required if Yes)	time Tribral grants received for parent grou	<u></u>		
Books and Supplies (Fund 01, O	bjects 4000-4999) (Form MYPI, Line B4)			
current Year (2018-19)	32,293.00	39,100.00	21,1%	Yes
st Subsequent Year (2019-20)	26,650.00	26,650.00	0.0%	No
	26,750.00	26,750.00	0.0%	No
nd Subsequent Year (2020-21)	touthook supplement and 2	gram purchased in current year		
	e textbook purchase and 3 year digital prog			
Explanation: (required if Yes)				
Explanation: (required if Yes)	xpenditures (Fund 01, Objects 5000-5998		-6.9%	Yes
Explanation: (required if Yes) Services and Other Operating Expurent Year (2018-19)	spenditures (Fund 01, Objects 5000-5995	9) (Form MYPI, Line B5)	-6.9% 0.8%	Yes No
Explanation: (required if Yes) Services and Other Operating Explanation:	xpenditures (Fund 01, Objects 5000-5998	9) (Form MYPI, Line B5) 209,556.00		

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6B. C	alculating the District's	Change in To	tal Operating Revenues and E	xpenditures		
DATA	A ENTRY: All data are extr	acted or calcul	ated.			
Object	t Range / Fiscal Year		First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
	Total Endoral Other State	and Other I				
Currer	nt Year (2018-19)	e, and Other Lo	cal Revenue (Section 6A) 229,267,00	070 007 00	10.70	7
	bsequent Year (2019-20)	-	186,000.00	272,227.00 187,000.00	18.7% 0.5%	Not Met
	ubsequent Year (2020-21)	T T	186,000.00	187,000.00	0.5%	Met Met
	. , ,	//•			0,570	Iviet
	Total Books and Supplies	s, and Services	and Other Operating Expenditu	res (Section 6A)		
	nt Year (2018-19)		257,431.00	248,656.00	-3.4%	Met
	bsequent Year (2019-20)		252,849.00	254,649.00	0.7%	Met
2na Si	ubsequent Year (2020-21)	į.	255,672.00	257,172.00	0.6%	Met
ec c	omparison of District To	tal Onesation	Daniel Je 10			
00.0	Omparison of District 10	tai Operating	Revenues and Expenditures	to the Standard Percentage	Range	
1a.	STANDARD NOT MET - O subsequent fiscal years. Re projected operating revenu Explanation: Federal Revenue (linked from 6A if NOT met) Explanation:	ne or more projeasons for the pes within the sta	n 6A if the status in Section 6B is Nected operating revenue have chan rojected change, descriptions of the ndard must be entered in Section 6 rease to federal maintenance funds	iged since first interim projections e methods and assumptions used 6A above and will also display in th	by more than the standard in one or i	nore of the current year or two , if any, will be made to bring the
	Other State Revenue (linked from 6A if NOT met)					
	Explanation: Other Local Revenue (linked from 6A if NOT met)	One time Trit	oral grants received for parent grou	p		
1b.	STANDARD MET - Project years.	ed total operatin	g expenditures have not changed s	since first interim projections by me	ore than the standard for the current y	year and two subsequent fiscal
	Explanation: Books and Supplies (linked from 6A if NOT met)					
	Explanation: Services and Other Exps (linked from 6A if NOT met)					

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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

Second Interim Contribution Projected Year Totals

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	(Fund 01, Resource 8150, Objects 8900-8999)	Status	
1.	OMMA/RMA Contribution	7,983.69	0.00	Not Met	
2.	First Interim Contribution (information o (Form 01CSI, First Interim, Criterion 7,		0.00		
f statu	s is not met, enter an X in the box that be	st describes why the minimum require	ed contribution was not made:		
	х		participate in the Leroy F. Greene Sc te [EC Section 17070.75 (b)(2)(E)]) ded)	hool Facilities Act of 1998)	
	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.

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

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%	56.8%	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.

Projected Year Totals

Net Change in	Total Unrestricted Expenditures
Unrestricted Fund Balance	and Other Financing Uses
(Form 01), Section E)	(Form 01I, Objects 1000-7999)

Deficit Spending Level Net Change in Unrestricted Fund

Fiscal Year	(Form 01I, Section E) (Form MYPI, Line C)	(Form 011, Objects 1000-7999) (Form MYPI, Line B11)	(If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
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

9A-1. Determining if the District's Gen	: Projected general fund balance will be positive a	t the end of the current liscal year al	d two subsequent liscal years.
3A-1. Determining if the District's Gen	and I thin Chang balance is I oskive		
DATA ENTRY: Current Year data are extracte	ed. If Form MYPI exists, data for the two subsequent years w	vill be extracted; if not, enter data for the tw	o subsequent years.
	Ending Fund Balance		
	General Fund		
	Projected Year Totals	0.4	
Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2) 299,620,00	Status Met	
Current Year (2018-19) 1st Subsequent Year (2019-20)	310.591.00	Met	
2nd Subsequent Year (2019-20)	317,032.00	Met	
and Subsequent Teal (2020-21)	511,662.60	1910.	
9A-2. Comparison of the District's End	ling Fund Balance to the Standard		
	months and the state of the sta		
DATA ENTRY: Enter an explanation if the sta	indard is not met.		
1a STANDARD MET - Projected general	al fund ending balance is positive for the current fiscal year a	and two subsequent fiscal years.	
Explanation:			
(required if NOT met)			
g			
B. CASH BALANCE STANDARD	e: Projected general fund cash balance will be pos	itive at the end of the current fiscal y	ear
9B-1. Determining if the District's End			
98-1. Determining it the District's End	ing Cash Balance is Positive		
DATA ENTRY: If Form CASH exists, data wi	Il be extracted; if not, data must be entered below.		
	Ending Cash Balance		
	General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status	
Current Year (2018-19)	365,465.82	Met	
9B-2. Comparison of the District's En	ding Cash Balance to the Standard		
DATA ENTRY: Enter an explanation if the sta	andard is not met.		
1a STANDARD MET - Projected gener	al fund cash balance wilt be positive at the end of the curren	t 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	D	istrict 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.

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 Al, 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	ss-through funds distributed to	SELPA members?
-------	--------------------------------	------------------------------	---------------------------------	----------------

If you are the SELPA AU and are excluding spe a. Enter the name(s) of the SELPA(s):

ulation the pass-through funds distributed to SELPA members?	No
cial education pass-through funds:	

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

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,

- Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)
- Plus: Special Education Pass-through
- (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses (Line B1 plus Line B2)
- Reserve Standard Percentage Level
- Reserve Standard by Percent 5 (Line B3 times Line B4)
- Reserve Standard by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B6)

Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
416,238.00	388,975.00	392,874.00
0.00	0.00	0.00
416,238.00 5%	388,975.00 5%	392,874.00 5%
20,811.90	19,448.75	19,643.70
67,000.00	67,000.00	67,000.00
67,000.00	67,000.00	67,000.00

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.

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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.

Resen	ve Amounts	Current Year Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unres	stricted resources 0000-1999 except Line 4)	(2018-19)	(2019-20)	(2020-21)
1.	General Fund - Stabilization Arrangements		(2010 20)	(2020-21)
	(Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0,00
2.	General Fund - Reserve for Economic Uncertainties		0.00	0,00
	(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	1		1
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
5.	(Form MYPI, Line E1d)	0.00	0.00	0.00
5,	Special Reserve Fund - Stabilization Arrangements			
6.	(Fund 17, Object 9750) (Form MYPI, Line E2a) Special Reserve Fund - Reserve for Economic Uncertainties	0,00	0.00	0.00
0.	(Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount	0.00	0.00	0.00
	(Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	2.00	
8.	District's Available Reserve Amount	0,00	0.00	0,00
	(Lines C1 thru C7)	209.920.00	220,891.00	227 222 22
9.	District's Available Reserve Percentage (Information only)	200,020.00	220,691.00	227,332.00
	(Line 8 divided by Section 10B, Line 3)	50.43%	56.79%	57.86%
	District's Reserve Standard			31.0070
	(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)	

SUP	PLEMENTAL 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
$1b_{\rm \odot}$	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)?
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.

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

-5.0% to +5.0%
District's Contributions and Transfers Standard: or -\$20,000 to +\$20,000

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. First Interim Second Interim Percent Description / Fiscal Year (Form 01CSI, Item S5A) Projected Year Totals Change Amount of Change Status Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) 0.00 0.00 0.0% 0.00 Met Current Year (2018-19) 1st Subsequent Year (2019-20) 0.00 0.0% 0.00 Met 0.00 2nd Subsequent Year (2020-21) 0.00 0.00 0.0% 0.00 Met Transfers In, General Fund * 0.00 0.00 0.0% 0.00 Met Current Year (2018-19) 1st Subsequent Year (2019-20) 0.00 0.00 0.0% 0.00 Met 0.0% 2nd Subsequent Year (2020-21) 0.00 0.00 0.00 Met 1c. Transfers Out, General Fund * 0.0% Current Year (2018-19) 0.00 0.00 0.00 Met 1st Subsequent Year (2019-20) 0.00 0.00 0.0% 0.00 Met 0.00 0.0% 0.00 2nd Subsequent Year (2020-21) 0.00 Met 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) 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) Kashla Elementary Sonoma County

2018-19 Second Interim General Fund School District Criteria and Standards Review

IC.	MET - Projected transfers o	ut 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)	
ld.	NO - There have been no co	apital project cost overruns occurring since first interim projections that may impact the general fund operational budget.
	Project Information: (required If YES)	

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S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

include multiyear commitm	nents, muitiyear o	debt agreements, and new progra	ams or contract	s that result in for	ig-term obligations.	
S6A. Identification of the Distri	ict's Long-tern	n Commitments				
DATA ENTRY: If First Interim data e Extracted data may be overwritten to other data, as applicable.	xist (Form 01CS o update long-ter	l, Item S6A), long-term commitm m commitment data in Item 2, as	nent data will be s applicable, If r	extracted and it one First Interim da	will only be necessary to click the approp ata exist, click the appropriate buttons for	oriate button for Item 1b, items 1a and 1b, and enter all
a. Does your district have lo (If No, skip items 1b and				No		
 b. If Yes to Item 1a, have n since first interim project 		ultiyear) commitments been incu	ırred	n/a		
2. If Yes to Item 1a, list (or upo benefits other than pensions	date) all new and s (OPEB); OPEB	existing multiyear commitments is disclosed in Item S7A.	and required a	nnual debt servic	e amounts. Do not include long-term con	nmitments for postemployment
200 FF FW, 12-1177005-1001	# of Years			Object Codes Us		Principal Balance
Type of Commitment	Remaining	Funding Sources (Rever	nues)	De	ebt Service (Expenditures)	as of July 1, 2018
Capital Leases	-					
Certificates of Participation						
General Obligation Bonds Supp Early Retirement Program	-					
State School Building Loans						
Compensated Absences						
Componented / taconece	-					-
Other Long-term Commitments (do	not include OPE	B):				
CalSTRS						91,643
CalPERS						43,014
THE PARTY OF THE P						134,657
TOTAL:						134,657
Type of Commitment (conti	nued)	Prior Year (2017-18) Annual Payment (P & I)	(201 Annual	nt Year 8-19) Payment & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases						
Certificates of Participation	-					
General Obligation Bonds	_					
Supp Early Retirement Program	-					
State School Building Loans Compensated Absences	-					
Compensated Apsences	4-					
Other Long-term Commitments (cor CalSTRS	ntinued):					
CalPERS						
						0
	ual Payments:	0		0	No.	+
Has total annual p	payment increas	sed over prior year (2017-18)?	f	Vo	No	No

S6B. Comparison of the District	s Annual Payments to Prior Year Annual Payment						
TA ENTRY: Enter an explanation if Yes.							
1a. No - Annual payments for long	a. 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)							
COO I I will oakley of Decreases	to Finalling Sources Used to Paul and term Commitments						
S6C. Identification of Decreases	to Funding Sources Used to Pay Long-term Commitments						
DATA ENTRY: Click the appropriate Y	es or No button in Item 1; if Yes, an explanation is required in Item 2,						
Will funding sources used to p	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)							

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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.

DATA I	ΞN	ntification of the District's Estimated Unfunded Liability for Po TRY: Click the appropriate button(s) for items 1a-1c, as applicable, First II ta in items 2-4.					enter First Interim and Second
1.	а	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			
	С	If Yes to Item 1a, have there been changes since first interim in OPEB contributions?		n/a			
2.	a b	PEB Liabilities Total OPEB liability OPEB plan(s) fiduciary net position (if applicable) Total/Net OPEB liability (Line 2a minus Line 2b)		First Inte (Form 01CSI, I		Second Interim	
		Is total OPEB liability based on the district's estimate or an actuarial valuation? If based on an actuarial valuation, indicate the date of the OPEB valuation.	ion.				
3,		PEB Contributions 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 Inte (Form 01CSI, II		Second Interim	
	b	OPEB amount contributed (for this purpose, include premiums paid to a s (Funds 01-70, objects 3701-3752) Current Year (2018-19) 1st Subsequent Year (2019-20) 2nd Subsequent Year (2020-21)	self-insurance f	und)	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.	С	omments:					

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2018-19 Second Interim General Fund School District Criteria and Standards Review

-		
S7B.	dentification of the District's Unfunded Liability for Self-insura	ince Programs
	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First data in items 2-4.	st Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second
4,	 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 \$7B) 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)	First Interim (Form 01CSI, Item S7B) Second Interim
	Amount contributed (funded) for self-insurance programs Current Year (2018-19) 1st Subsequent Year (2019-20) 2nd Subsequent Year (2020-21)	
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, include 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. C	Cost Analysis of District's Labor Ag	reements - Certificated (Non-ma	magement) E	nployees		
DATA E	ENTRY: Click the appropriate Yes or No b	utton for "Status of Certificated Labor	Agreements as	of the Previous Re	porting Period." There are no ex	ktractions in this section.
	of Certificated Labor Agreements as of			Yes		
		nplete number of FTEs, then skip to se	ection S8B.			
	If No, cont	inue with section S8A.				
ertific	cated (Non-management) Salary and Be					
		Prior Year (2nd Interim) (2017-18)	Current \ (2018-		1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	r of certificated (non-management) full- uivalent (FTE) positions	1.0		1.0		1.0 1.0
		to a second seco		narta n		
1a.	Have any salary and benefit negotiation:	s been settled since first interim project I the corresponding public disclosure of		n/a heen filed with the	COF complete questions 2 and	d 3
	·	I the corresponding public disclosure of				
		plete questions 6 and 7.				
1b.	Are any salary and benefit negotiations					
	If Yes, cor	nplete questions 6 and 7	_	No No		
legoti: 2a.	ations Settled Since First Interim Projection Per Government Code Section 3547.5(a		eting:			
2b	Per Government Code Section 3547,5(b) was the collective harmaining agree	ment			
20	certified by the district superintendent ar					
3,	Per Government Code Section 3547.5(c to meet the costs of the collective barga If Yes, dat			n/a		
4.	Period covered by the agreement:	Begin Date:		End	Date:	
5.	Salary settlement:		Current (2018-		1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	Is the cost of salary settlement included projections (MYPs)?	in the interim and multiyear				
		One Year Agreement				
	Total cost	of salary settlement				
	% change	in salary schedule from prior year				
		Multiyear Agreement				
	Total cost	of salary settlement				
		in salary schedule from prior year r text, such as "Reopener")				
	Identify th	e source of funding that will be used to	support multiye	ear salary commitm	ments:	
	-					

egotta	tions 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	1st Subsequent Year	2nd Subsequent Year
ertific	ated (Non-management) Health and Welfare (H&W) Benefits	(2018-19)	(2019-20)	(2020-21)
4	Are costs of H&W benefit changes included in the interim and MYPs?			
1. 2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer		3.	
4.	Percent projected change in H&W cost over prior year			
	ated (Non-management) Prior Year Settlements Negotlated First Interim Projections			
	new costs negotiated since first interim projections for prior year ents 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:			
		- 11	4-4 Cub	Ond Cubacquest Vans
ortific	cated (Non-management) Step and Column Adjustments	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
O I di li	Acted (Non-intelling officially of opening obtaining Augustinomics	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,000	
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	1st Subsequent Year	2nd Subsequent Year
ertifi	cated (Non-management) Attrition (layoffs and retirements)	(2018-19)	(2019-20)	(2020-21)
	,		.,	
1:1	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?			
	onpoyees medaca in the internal and in the			
ortifi.	cated (Non-management) - Other			
ist oth	ner significant contract changes that have occurred since first interim projection	ons and the cost impact of each ch	nange (i.e., class size, hours of employ	ment, leave of absence, bonus
(c.):				

S8B. 0	Cost Analysis of District's Labor Agr	eements - Classified (Non-m	anagement) E	mployees			
DATA	ENTRY: Click the appropriate Yes or No bu	tton for "Status of Classified Labo	or Agreements as	s of the Previous F	Reporting Pe	eriod," There are no extracti	ons in this section.
			o section S8C.	Yes			
Classi	iled (Non-management) Salary and Bene	fit Negotiations					
-14001	(Prior Year (2nd Interim) (2017-18)		nt Year 8-19)	1s	t Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	r of classified (non-management) sitions	0,0		0,0		0.0	0.0
1a.	If Yes, and	been settled since first interim pro the corresponding public disclosu the corresponding public disclosu lete questions 6 and 7.	re documents ha	n/a we been filed with we not been filed w	the COE, cowith the COI	omplete questions 2 and 3. E, complete questions 2-5.	
1b.	Are any salary and benefit negotiations st If Yes, com	ill unsettled? plete questions 6 and 7.		No			
Negoti 2a.	etions Settled Since First Interim Projection Per Government Code Section 3547.5(a)		neeting:				
2b.	Per Government Code Section 3547.5(b) certified by the district superintendent and If Yes, date						
3.	Per Government Code Section 3547.5(c) to meet the costs of the collective bargain If Yes, date		n:	n/a			
4	Period covered by the agreement:	Begin Date:] E	nd Date:]
5.	Salary settlement:			nt Year 18-19)	1s	st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	Is the cost of salary settlement included in projections (MYPs)?	n the interim and multiyear					
	Total cost of	One Year Agreement of salary settlement					
	% change i	n salary schedule from prior year					
	Total cost of	Multiyear Agreement of salary settlement					
		n salary schedule from prior year text, such as "Reopener")					
	Identify the	source of funding that will be use	d to support mult	tiyear salary comn	mitments:		
Negoti	ations Not Settled						
6.	Cost of a one percent increase in salary	and statutory benefits					
				nt Year 18-19)	15	st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
7.	Amount included for any tentative salary	schedule increases					

Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are costs of H&W benefit changes included in the interim and MYPs?			
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			
Classified (Non-management) Prior Year Settlements Negotlated Ince 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	1st Subsequent Year	2nd Subsequent Year
Classified (Non-management) Step and Column Adjustments	(2018-19)	(2019-20)	(2020-21)
Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments			1
Percent change in step & column over prior year			
b. I drough driening in clop a solution over prior your			
	Current Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non-management) Attrition (layoffs and retirements)	(2018-19)	(2019-20)	(2020-21)
 Are savings from attrition included in the interim and MYPs? 			
Are additional H&W benefits for those laid-off or retired			
employees included in the interim and MYPs?			T .
Classified (Non-management) - Other			
lst other significant contract changes that have occurred since first interim and the	cost impact of each (i.e., hours of	employment, leave of absence, bonus	es, etc.):
E			
(

S8C.	Cost Analysis of District's Labor Agre	eements - Management/Supe	ervisor/Confi	dential Employ	ees		
	ENTRY: Click the appropriate Yes or No but section.	tton for "Status of Management/Si	upervisor/Confid	dential Labor Agre	ements as of the P	revious Reporting Peri	iod." There are no extractions
	of Management/Supervisor/Confidential all managerial/confidential labor negotiations if Yes or n/a, complete number of FTEs, the If No, continue with section S8C.	s settled as of first interim projecti		ing Period Yes			
Manac	gement/Supervisor/Confidential Salary an	d Benefit Negotiations					
	,,	Prior Year (2nd Interim) (2017-18)		nt Year 18-19)		equent Year (19-20)	2nd Subsequent Year (2020-21)
	er of management, supervisor, and ential FTE positions	0.0		0.0	x	0,0	0,0
1a.	Have any salary and benefit negotiations to If Yes, comp	been settled since first interim problete question 2.	jections?	n/a			
	If No, compl	ete questions 3 and 4.		14			
1b.	Are any salary and benefit negotiations sti	II unsettled? llete questions 3 and 4.		No			
Negoti	ations Settled Since First Interim Projections	8					
2.	Salary settlement:	-		nt Year 18-19)		equent Year (19-20)	2nd Subsequent Year (2020-21)
	Is the cost of salary settlement included in	the interim and multiyear					
	projections (MYPs)? Total cost of	f salary settlement					
		alary schedule from prior year ext, such as "Reopener")	,				
Negot	ations Not Settled						
3.	Cost of a one percent increase in salary a	nd statutory benefits					
				nt Year 18-19)		equent Year (19-20)	2nd Subsequent Year (2020-21)
4.	Amount included for any tentative salary s	chedule increases					
			_				
	gement/Supervisor/Confidential and Welfare (H&W) Benefits			ent Year 18-19)		sequent Year 019-20)	2nd Subsequent Year (2020-21)
		ad the Alban Indonésia and MAVIDAG					
1. 2.	Are costs of H&W benefit changes include Total cost of H&W benefits	ed in the interim and WYPS7					
3.	Percent of H&W cost pald by employer						
4.	Percent projected change in H&W cost ov	er prior year					
	gement/Supervisor/Confidential ind Column Adjustments			ent Year 18-19)		sequent Year (19-20)	2nd Subsequent Year (2020-21)
1.	Are step & column adjustments included in	n the interim and MYPs?					
2.	Cost of step & column adjustments						
3.	Percent change in step and column over p	prior year					
	gement/Supervisor/Confidential Benefits (mileage, bonuses, etc.)			ent Year 18-19)		sequent Year 019-20)	2nd Subsequent Year (2020-21)
1.	Are costs of other benefits included in the	interim and MYPs?					
2.0	Total cost of other benefits						
3.	Percent change in cost of other benefits of	ver prior year					

Kashia Elementary Sonoma County

2018-19 Second Interim General Fund School District Criteria and Standards Review

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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, expenditure each fund.	s, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for
2,	If Yes, identify each fund, by name and number, that is projected to have a negative explain the plan for how and when the problem(s) will be corrected.	ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and

Kashia Elementary Sonoma County

2018-19 Second Interim General Fund School District Criteria and Standards Review

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Δ	DDITI	ONAL	FISCAL	INDICA:	TORS

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 comme	ent.	
	Comments: (optional)		

End of School District Second Interim Criteria and Standards Review

COLA 8. Augmont-siza						
COLA 2. Augmontation	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
COLY CA AUGILICATION	1.56%	3.70%	3.46%	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)	A-6 100,483	100,358	102,365	104,412	106,501	108,631
Less In-Lieu transfer	s	\$				
Total Local Revenue	\$ 100,483	\$ 100,358	\$ 102,365	\$ 104,412	\$ 106,501 \$	108,631
Statewide 90th percentile rate	1	-			1	
OTHER LCFF TRANSITION INFORMATION	N A PART OF THE REAL PROPERTY.					
enter class size penaities, longer day/longer year penaities and other special adjustments per the School District LCFF						
Transition Calculation exhibit.						
Floor Adjustments	9-10 S-18	2018-19	2019-20	12-0207	2021-22	2022-23
Miscellaneous Adjustments Minimum State Aid Adjustments	Z 3					
Funded Based on Target Formula	True/False FALSE	FALSE	TRUE	TRUE	TRUE	TRUE
UNDUPLICATED PUPIL PERCENTAGE				34		
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
District Enrollment	A-1/A-3	12	13	13	13	13
COE Enrollment	A-2/A-4		No.			
Total Enrollment	12	12	13	13	13	13
District Unduplicated Pupil Count	B-1/B-3 12	15	12	12	12	12
COE Unduplicated Pupil Count	8-2 / 8-4			No.	S	
Total Unduplicated Pupil Count	12	15	12	12	12	12
	3-yr rolling	3-yr rolling	3-yr rolling	3-yr rolling	3-yr rolling	3-yr rolling
Single Year Hadudizated Dunil Dercentage	100 000	125 000/	percentage 02.249/	per centuge	percentage	afinitional
Unduplicated Pupil Percentage (%)	100.00%	108.33%	105.41%	92.31% 102.63%	92.31% 92.31%	92.31% 92.31%

AVEDACE DAILY ATTENDANCE (ADA)			2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Enter ADA by grade span. Enter ADA by grade span. ADA to ADA by grade span.	or year ADA. ADA to use:		2017-18	2018-10	2019.20	16.000	2021.22	כני כבטר
CURRENT YEAR ADA: Grades TK-3	P-2	B-1	5.91	8.19	7.00	7.00	7.00	7.00
Grades 4-6 Grades 7-8	(Annual for Special Day Class	8-3	0.82	0.73	1.00	1.00	1.00	1.00
Grades 9-12	extended year)	7 00						
Non Public School, NPS-Licensed Children Institutions, Community Day School	unity Day School:							
Grades TK-3		I :	i i					
Grades 7-8	Annual	23 23						
Grades 9-12		4.1				New York		
District Basic Aid ADA otherwise excluded from LCFF Calculator (for E	EPA funding)							O WHEN THE
DISTRICT TOTAL		I	9.41	11.64	10.50	10.50	10.50	10.50
County operated (Community School, Special Ed):								
Grades TK-3		E-6 & E-11			The second second			
Grades 4-6	P-2 / Annual	E-7 & E-12						
Grades 9-12		20.00			I			
COUNTY TOTAL			*	,		a		
RATIO: District ADA to Enrollment			78.42%	97.00%	80.77%	80.77%	80.77%	80.77%
RATIO: County ADA to Enrollment			0.00%	0.00%	%00 0	%00.0	0.00%	0.00%
PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT ADA transfer: Student from District to Charter (cross fiscal year)	Tie.		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Grades TK-3		9.4		200000000000000000000000000000000000000	7			
Grades 4-6		A-7						
Grades 7-8		A-8	·	100				
Grades 9-12		A-9						
ADA transfer: Student from Charter to District (cross fiscal vear)	(1)		Ñ	**		C	.00	5.
Grades TK-3	ì	A-11						
Grades 4-6		A-12	0	The second	2 - 3/253		S CONTRACTOR	
Grades 7-8		A-13	-					
Grades 9-12		A-14						
			<u>\$</u>	e	e:	٠	•	ŧ.

	The second secon					1/21/13
CITADA	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
LCFF ADA						
ADA Guarantee - Prior Year	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Grades TK-3	*) (*	•		
Grades 4-6	%		(0)	114	9	î
Grades 7-8	9)	Đ.	(0)	#0	ž	*))
Grades 9-12		9	æ	æ	*	÷
LCFF Subtotal	100	. 0	0.00	% C	, C	
N.3.5 Combined Subtotal	7.32	9.41	11.64	10.50	10.50	10.50
ADA Guarantee - Current Year						
Grades TK-3		,	*	æ	,	•
Grades 4-6	(4	22	00	ß.	:#U	9
Grades 7-8	*			ï	į	ř
Grades 9-12			•	C 98	į.	
LCFF Subtotal			:i+	574		Ž4
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	·	<u>*</u> 0	10	iii	80	£:
(excludes NSS ADA)	No Change	No Change	No Change	No Change	No Change	No Change
Funded LCFF ADA						
Grades TK-3	9.	363	0.0	T	٠	*
Grades 4-6	(8	7.5	94	i i	Ŋ,	à
Grades 7-8	#0	.00	66	r:	60	!!
Grades 9-12	10	εï	e	ř	Œ.	Sir.
Subtotal		25	.*	v	•	
	Prior	Current	Current	Current	Current	Current
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	14	134	11.0	9		10
Subtotal	9.41	11.64	11.64	10.50	10.50	10.50
	Current	Current	Prior	Prior	Prior	Prior
NPS, CDS, & COE Operated						
Grades TK-3	18	36	¥	3	9	98
Grades 4-6	300	(0)	300	.00	.k?	86
Grades 7-8	5	30	٠	8	×	161
Grades 9-12	201	.0	*)*:		*
Subtotal		٠	٠	3. b	¥	
Combined Total						
Grades TK-3	19:5	8.19	8.19	2.00	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	N. R. S.	*	*		*	
Total	17 6	11 64	17 54	00.00		

NSS Data

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

PRIOR YEAR ADA (net of graded charter shift) Grades TK-3 Grades 4-6 5.06 5.06 Grades 9-1.2 1.07 1.07 CURRENT YEAR ADA Grades TK-3 1.07 1.07 Grades 9-1.2 1.07 1.07 NPS, CDS, & COE operated: Grades TK-3 1.07 Grades 9-1.2 1.07 1.07 NPS, CDS, & COE operated: Grades TK-3 1.07 Grades 9-1.2 1.07 1.07 NSS Allowance level 1.07 1.07 NSS Allowance level 1.07 1.07 NSS Allowance using CY 1.50,700 NSS Allowance using CY 1.50,339 NSS Allowance using CY 1.50,339 NSS Allowance level 1.07 1.07 NSS Allowance level 1.07 1.07 NSS Allowance level 1.07 1.07 NSS Allowanc	7.10 5.06 1.07	NSS 2	NSS 3	4100.4	AICC F
T.10 7.10 5.06 5.06 5.06 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07	7.10 5.06 1.07			NSS 4	NSS D
7.10 7.10 5.06 5.06 5.06 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07	7.10 5.06 1.07				
5.06 5.09 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07	5.06	(*)			1397
1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07	1.07	ij.	9	Ü	2.
PRIOR YEAR ADA 13.23 13.25 1.0 3.98 3.98 2.61 2.6 0.73 0.73 0.73 0.73 0.73 0.73 0.73 0.73 0.73	¥	X.	*	9	98
PRIOR YEAR ADA 13.23 13.23 3.98 3.98 2.61 2.6 0.73 0.73 ated: Grades TK-3 Grades 7-8 Grades 9-12 Grades 9-12 Grades 9-12 Grades 9-12 Grades 9-12 1.0 W A on prior year y on current year x on current year x on current year x on current year x on current year y or current year x on current year y or current year x on current year x or current year		<u>(</u>	Ĭ.	ũ	(8)
### 13.23					
3.98 3.98 3.98 3.98 2.61 2.65 2.61 2.65 0.73 0.73 ated: Grades Tk-3 Grades 7-8 Grades 9-12 Grades 9-12 Grades 9-12 Grades 9-12 Grades 9-12 Grades 9-12 Grades 9-12 1.0 NSS 1 Fligible Elementary A	13.23	100	٠	¥	(19)
3.98 3.98 3.98 2.61 2.65 0.73 0.73 0.73 0.73 ated: Grades Tk-3 7.32 7.33 Grades 7-8 Grades 9-12 1.0 Grades 9-12 1.0 WNSS 1 k on prior year y 150,700 x on current year y 153,663 sing CY 152,333 sing CY 152,333	1.0	<u>₩</u>	()		5.9
3.98 3.39 2.61 2.61 2.61 2.62 0.73 0.73 2.62 2.63 2					
2.61 2.65	3.98	ij.	ij.	ũ	•
CURRENT YEAR ADA 7.32 7.33 ated: Grades Tk-3 6rades 4-6 7.32 7.33 Grades 9-12 1.0 & on prior year y y y sing PY sing CY 1.63 y 1.50,700 1.63 y 1.63	2.61	*	i	Ĭ	35
CURRENT YEAR ADA 7.32 7.33 ated: Grades TK-3	0.73	*	ŧ	ř	1
### CURRENT YEAR ADA 7.32 7.33 ated: Grades TK-3	V.	£()	ĕ	722	50
### Grades TK-3 Grades 4-6 Grades 9-12 1.0 Grades 9-12 1.0 NSS 1 Eligible Y S,96 S on current year Y S on current year S on current year	7.32	39.5	9	ā	21
Grades TK-3 Grades 4-6 Grades 9-12 Grades 9-12 1.0 NSS 1 Eligible Elementary V 150,700 V Son current year Y 1150,700 Sing CY 1150,700 1152,333 Sing CY 1150,700					
Grades 9-12 Grades 9-12 Grades 9-12 1.0 NSS 1 Eligible Elementary V 150,700 Son current year Y 150,700 Y Son current year Y 150,700 Y 150,700 Y 150,700 Y 150,700					
Grades 7-8 Grades 9-12 Grades 9-12 1.0 NSS 1 Eligible Elementary V 150,700 2,965 sing PY 2,965 A on current year Y 150,700 Y 153,665 Sing CY 152,333 Sing CY 152,333					
k on prior year sing CY y 150,700 2,966 3 on current year sing CY 4 or curdeficited) 3 on current year 5 on current year 150,700 145,650					
2.06 Eligible Elementary & on prior year					
NSS 1 Eligible Elementary 150,700 2,965 153,665 145,655 150,700 1,633 YES	1.0	*		,	ï
NSS 1 Eligible Elementary 150,700 153,66 145,65 150,700 1,633 1,633 1,52,333 1,52,333		2016-17	5-17		
Elementary 150,700 2,965 153,665 145,656 150,700 1,633 YES	NSS 1	NSS 2	NSS 3	NSS 4	NSS 5
Elementary 150,700 2,965 153,665 145,654 150,700 150,700 1,633 YES	Eligible	Eligible	Eligible	Eligible	Eligible
150,700 2,96 153,665 145,656 150,700 1,633 YES	Elementary	Not NSS	Not NSS	Not NSS	Not NSS
150,700 2,965 153,665) 145,656 150,700 1,633 YES					
	1	0	0	0	0
21 12 12 12 12 12 12 12 12 12 12 12 12 1	150,700	*	×	ž	Ť
21 12 12 12 12 12 12 12 12 12 12 12 12 1	2,962	¥.	*	*	9.
24 25 25 24 25 25 25 25 25 25 25 25 25 25 25 25 25	153,662	20/	0	(6)	100
21 15 X	145,650	٠	<u>(ja)</u>	30	io.
16 TE			,		
16 16 16 17 18 N	H	0	0	0	0
ng CY 115	150,700	*	•)	£	
ng CY	1,639	100	ij	(4)	350
	152,339	3	ě	ē	12
	YES	ON	NO	ON	ON
NSS Allowance level at 12-13 rates (undeficited) 145,650	145,650	ŧ	ŧ	ř	Ñ
RATES		2016-17	5-17		
TARGET Base Gr Span	Gr Span	Supp	Concen	TARGET	
-	737	1,524	1.659	11,003	
7,189	6	1,401	1,526	10,115	

2016-17	7,403 1,443 1,571 10,417	8,578 223 1,715 1,868 12,384												26.08%		104,412	*			υ	
	Grades 7-8	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	MINIMUM STATE AID	Gross Property Taxes	RDA incl. in Prop. Taxes	2012-13 Allowance for NSS (deficited)	Charter ADA for in-lieu	In-lieu to charters at statewide target	

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

SECTION 1: DATA NEEDED TO CALCULATE FUNDING				Section 1						
			2017-18	-18					2018-19	-19
ADA & NSS FTE	DISTRICT	NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	DISTRICT	NSS 1	NSS 2	NSS 3
PRIOR YEAR ADA (net of graded charter shift)										Ÿ
Grades TK-3	3.98	3.98	:4	,	ð.	(W	5.91	5.91	ř	
Grades 4-6	2.61	2.61	0.	٠	ж	T.	0.82	0.82	Ť	v
Grades 7-8	0.73	0.73	X.	62	E	ĸ	2.68	2.68	Ü	10
Grades 9-12	•66	,	ŧii	r.	6	100	140		(*)	(3)
Ungraded										
PRIOR YEAR ADA	7.32	7.32	23	S.•	¥	//•	9.41	9.41	¥	in the
PRIOR YEAR NUMBER OF FTE		1.0	141	*	٠	v		1.0	*	3.
CURRENT YEAR ADA										
Grades TK-3	5.91	5.91	M	×	·	٠	8.19	8.19	*	32
A- 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	0.87	0.87	,	,	,		0.73	0.73	ì	,
Claudes 7-8	2.02	20.02	. 1	2 •	6 •		2.72	2.72	19	7 (19)
Grades 9-12		(*	i 19	2 (3)	9 10	2 0	9	3		n ia
CIRPENT VEAR ANA	0.41	9.41	9	20	30		11.64	11 64	4	72.
כטעאבואן ובאו אסא		7:47					1			
NPS, CDS, & COE operated:										
Grades IK-3	2						1 5 - 5			
Grades 4-6							ř.			
Grades 7-8							ű			
Grades 9-12							2			
CURRENT YEAR NUMBER OF FTE		1.0	e.	92	×	ĸ		1.0	200	83
			2017-18	-18					2018-19	-19
NSS FUNDING CALCULATIONS		NSS 1	NSS 2	NSS 3	NSS 4	NSS 5		NSS 1	NSS 2	NSS 3
Fligibility as a MSC		Fligible	Fligible	Fligible	Fligible	Fligible		Fligible	Flipible	Fligible
Time of MC cohoo!		Flomentary	Not NSS	Not NSS	Not NSS	Not NSS		Flementary	Not NSS	Not NSS
lype of NSS school		ciententary	NOC INSS	NOL NSS	NOT INSS	1001 100		riellielital y	NOT INCO	CCN JON
NSS Allowance if funded as NSS & on prior year			ı		•	(,	•	(
NSS allowance level		1	0	0	0	0		T	0	0
NSS Allowance using PY		153,050	62	£	r	E		158,725	€	5ti
NSS Add-on using PY		1,664	50	100	: 02	163		2,219	(4)	1397
Total NSS Allowance using PY		154.714	e.	54	a	ı	į	160.944		i.
NCC Allowance level at 12-13 rates (undeficited)		145,650	9	29	64			145,650	9	7
Nos Allowalite level at 12-13 lates (ulucificad)		110,000								
NSS Allowance II Jurideu as NSS & OII Current year		۲	c	C	C	C			C	c
NSS allowance level		٦ .	0	0		0		-		
NSS Allowance using CY		153,050	ю.	063	36	F.		158,725	٠	(* 1)
NSS Add-on using CY	_	2,139	g	()	(1)	₹9ø		2,744	99	79.
Total NSS Allowance using CY	70	155,189	13*	34	æ			161,469	(6)	
NSS allowance level >0?		YES	ON	NO	NO	NO		YES	NO	NO
NSS Allowance level at 12-13 rates (undeficited)		145,650	tin	KO	8 00	ě1	,	145,650	ť.	51
RATES			2017-18	-18					2018-19	-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	2776	1,784	2,196
Grades 4-6	7,301	•	1,460	1,643	10,404		7,571	ï	1,640	2,019
3/6/20197:34 AM			NSS Data	Jata					LCFF	LCFF Calculator v19.2c

3/6/20197:34 AM

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

MOS 4 NOS 9 FTE									
NESS FIE NESS DISTRICT NESS						201	9-20		
Grades Tr.2 Crades Tr.2 Crades Tr.2 Crades Tr.2 FRIOR VEAR ADA Crades Tr.2 Crades Tr.2 FRIOR STATE Crades Tr.2 Crades Tr.2 FRIOR STATE Crades Tr.2 FRIOR	ADA & NSS FTE	NSS 4	NSS 5	DISTRICT	NSS 1	NSS 2	NSS 3	NSS 4	NSS 5
Grades 4-6 Crades 7-8 Crades 4-6 Crades 7-8 Crades 7-8 Crades 7-8 Crades 4-6 Crades 7-8 Crades 4-6 Crades 7-8 Crades 4-6 Crades 7-8 Crades 4-6 Cra	PRIOR YEAR ADA (net of graded charter shift)								
Contact + 16	Grades TK-3	X1	×	8.19	8.19	X	ż	*	9
Condest 78 Condest 9.12 Condest	Grades 4-6		130	0.73	0.73	ŕ	į	9	*
Total Miss M	Grades 7-8	79	09	2.72	2.72	(0	,	()	
VEAR NUMBER OF FIE	Grades 9-12	2	9	8	74		9	0	
TYCAR NUMBER OF FTE	Ungraded							()	6
NY TARK ADA	PRIO		e	11.64	11.64	3	٠	Ť	
NEW ADM Grades 1173 CURRENT YEAR ADA 10.50 1					0,5				
Note of the finded as NSS and owner level at 12.13 rates (undeficited) 1.02		76	001		7.7	600		•	Y
Crades 1F3 Crades 1F4 Cra	OKKENI YEAK ADA								
Cardes 46 Cardes 46 Cardes 5-12 CURRENT VEAR ADA Cardes 5-12 CARDENT VEAR ADA Cardes 5-12 CARDENT VEAR ADA Cardes 5-12 Cardes 6-12 Car	Grades TK-3	165	0	7.00	7.00	Ü	*	•	75
Grades 7-8 CURRENT YEAR ADA 10.50 10.5	Grades 4-6	(3)	24	1.00	1.00	9)	•	ŧ	8
Grades 9-12 CURRENT YEAR ADA 10.50 10.	Grades 7-8	9	9	2.50	2.50	100		ě	
NPS, CDS, & COE operated: Grades 1K-3 Grades 1K-3 NSS 4 NSS 4 NSS 5 NSS 2 NSS 4 NSS 5 NSS 2 NSS 2 NSS 4 NSS 8 NO N N N N N N N N N N N N N N N N N	Grades 9-12	16		Œ.	*	8		i) Y(!
NPS, CDS, & COE operated: Grades TK-3 Grades 9-12 Crades 1-12	CURREN		,	10 50	10.50		9	V	19
Grades TK-3 Grades TR-3 Grades 9-12									
State Stat	Ū	က်		ij					
Clardes 7-8 Clardes 9-12 Clard	100 Teles			1 3					
NITYEAR NUMBER OF FIE	מומחפי ל	p o		i					
NEAR NUMBER OF FIE	ס-/ אחפוס	o							
NEST NUMBER OF FIE 1.0 1		2		ž2					
NSS 4 NSS 4 NSS 5 NSS 1 NSS 4 NSS 4	URRENT YEAR NUMBER OF FTE	500	Si		1.0	ē	t	E	100
Type as a MSS InDING CALCULATIONS NSS 4 NSS 1 NSS 3 NSS 4 It as a MSS Eligible Not						2019	3-20		
ty as a NSS Not NSS	SS FUNDING CALCULATIONS	NSS 4	NSS 5		NSS 1	NSS 2	NSS 3	NSS 4	NSS 5
FNSS school Not NSS Not NSS Owance if funded as NSS & on prior year NSS allowance level NSS Allowance level at 12-13 rates (undeficited) NSS allowance level at 12-13 rates (undeficited) NSS allowance level at 12-13 rates (undeficited) NSS allowance using CY NSS allowance level at 12-13 rates (undeficited) NSS allowance level a	ligibility as a NSS	Eligible	Eligible		Eligible	Eligible	Fligible	Fligible	Fligible
NSS allowance level 0	ype of NSS school	Not NSS	Not NSS		Elementary	Not NSS	Not NSS	Not NSS	Not NSS
NSS allowance level 0	ISS Allowance if funded as NSS & on prior year								
NSS Allowance using PY 164,225 164,225 167,064<	NSS allowance level	0	0		-	C		C	c
NSS Add-on using PY 2,839 Total NSS Allowance using PY 167,064 Allowance level at 12-13 rates (undeficited) 0 0 0 owance if funded as NSS & on current year 0 0 0 0 NSS allowance level as NSS Allowance using CY 0 0 0 0 0 NSS Add-on using CY NSS Add-on using CY 166,786 NO NO NO Allowance level as NSS Add-on using CY NSS allowance level as 12-13 rates (undeficited) 145,650 NO NO Allowance level as 12-13 rates (undeficited) TARGET 2019-20 145,650 NO Allowance level at 12-13 rates (undeficited) TARGET 145,650 145,650 145,650 Allowance level at 12-13 rates (undeficited) TARGET 145,650 145,650 145,650 Allowance level at 12-13 rates (undeficited) TARGET 12,147 12,464 Grades TK-3 12,215 12,217 12,147 12,464	NSS Allowance using PY		3		164.225	,	,		
Total NSS Allowance using PY 167,064 145,650 167,064 145,650 145	NSS Add-on using PY	v	3		2,839	5 19	3 30	S (0	ii (
Allowance level at 12-13 rates (undeficited) NSS allowance using CY NSS Allowance using CY NSS Allowance level at 12-13 rates (undeficited) NO NO NO NO NO NO NO NO NO N	Total NSS Allowance using PV	1			167 064	19	0313	0:11:0	ca jn
owance if funded as NSS & on current year 0	NSS Allowance level at 12-13 rates (undeficited)				145,650		. 3	•)	a - 0
NSS allowance level 0 NO	SS Allowance if funded as NSS & on current year				10,000				•
NSS Allowance using CY 164,225 2,561 9 NSS Add-on using CY 166,786 166,786 0 NSS allowance level >0? NO NO NO Allowance level at 12-13 rates (undeficited) 145,650 2019-20 Allowance level at 12-13 rates (undeficited) TARGET Base Gr Span Unduplicated pupil count percentages 12,215 7,717 803 1,796 2,147 12,464 Grades TK-3 12,215 7,727 803 1,796 2,147 12,464	NSS allowance level	C	C		***	C	C	C	C
NSS Add-on using CY	NSS Allowance using CY				16/1775				
Total NSS Allowance using CY	NSS Add-on using CV	,	1		7 561			62.3	W. S
NSS allowance level at 12-13 rates (undeficited)	Total MSC Allegania	8		,1	TOC'7	ĸ			
NO	NSS allowers local to 1	<u> </u>	€ 2		166,786	×	0		2
TARGET Base Gr Span Supp Concent TARGET TARGE	NSC Allowance level 70 and of pixel		2	I.	TES	ON O	ON	NO.	NO
Unduplicated pupil count percentages Grades TK-3 Grades 4-6 TARGET Base Gr Span Supp Concen TARGET Base Gr Span Supp Concen TARGET Base Gr Span Supp Concen TARGET 12,215 7,717 803 1,796 2,147	ATES				145,030	2010	20	E	0.0
Unduplicated pupil count percentages Grades TK-3 Grades 4-6	ABCET	TABOUT				CTOZ	07-		
12,215 7,717 803 1,796 2,147		IAKGE		Base	Grispan	ddns	Concen	TARGET	
11,720 7,222 7,223 1,251	Grades TK-3	12.215		7.717	803	1 796	2 147	12 464	
	Grades 4-6	11 230		7 833		1,730	7,11,	14,404	

_	_				_				_	_			_		_				_		_
	11,800	14,029			2/									100.00%		102,365	(4)		*((0)	(*)
	2,033	2,417																			
2019-20	1,700	2,022																			
	(10)	243																			
	990'8	9,347																			
	11,564	13,749			- 00									100.00%		100,358	39		ē	Ē	100
	Grades 7-8	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	MINIMUM STATE AID	Gross Property Taxes	RDA incl. in Prop. Taxes	2012-13 Allowance for NSS (deficited)	Charter ADA for in-lieu	In-lieu to charters at statewide target	In-lieu to charters at Floor level

Lick Target Supplemental & Concentration Grant Funding	Kashia Elementary (70888) - 2018-19 2nd Interim LCAP Percentage to Increase or Improve Services: Summary Supplemental & Concentration Grant					1/31/2019
if Target Supplemental & Concein Calculator tab or Year (estimated) Expenditures at was spent on services for all part was spent on services for all perence [1] less [2] mated Additional Supplemental and Conceins [3AP funding rate mated Supplemental and Conceins [3], tcap entry) e Funding Phose-in Entitlement less [5], under Tarareted Instructional Improve Site [6] centage to Increase or Improve Site [6] cap entry) centage to Increase or Improve Site [6] cap entry) cap entry)		2018-19	2019-20	2020-21	2021-22	2022-23
at was spent on services for all presence [1] less [2] The services for all presence [1] less [2] The services for unduplicated studing services for u	Funding	45,516	45,100	39,973	34,437	35,435
erence [1] less [2] mated Additional Supplemental GAP funding rate mated Supplemental and Conce ses [3]-o then [1]) LCAP entry) e Funding Phose-In Entitlement less [5], udes Taraeted Instructional Improve S [6] CEF Phase-In Entitlement centage to Increase or Improve S [6] cap entry) e by which services for unduplicated stud =0, then calculate the minimum proporti	ted Pupils above	45,516.	45,100	45,100	.45,100	45,100
mated Additional Supplemental 'GAP funding rate mated Supplemental and Conce mated Supplemental and Conce ras [3]-to then [1] LCAP entry) e Funding Phose-In Entitlement CFF Phase-In Entitlement centage to Increase or Improve S [6] CAP entry) ceby which services for unduplicated stud -0, then calculate the minimum proporti		:0#00	Ñ	(5,127)	(10,663)	(6),665
mated Supplemental and Concers ss [3]-to then [1]] LCAP entry) e Funding Phase-In Entitlement less [5], ides Taraeted Instructional Improvement CFF Phase-In Entitlement centage to Increase or Improve S [6] CAP entry) cap entry) are stimated supplemental and	on Grant Funding			(+,0)		3
mated Supplemental and Concess (3)<0 then [1]) ICAP entry) E Funding Phose-In Entitlement less [5], idex Tarasted Instructional Improvement CEF Phase-In Entitlement centage to Increase or Improve S [6] ICAP entry) CAP entry) and services for unduplicated stud co. then calculate the minimum proportion and services for unduplicated stud and		100.00%	100.00%	(3,127)	(10,663)	(9,665)
e Funding Phose-In Entitlement less [5], Index Taraeted Instructional Improvement CFF Phase-In Entitlement CFF Phase-In Entitlement CAP entry) CAP entry) CAP entry) are eby which services for unduplicated stud cotton calculate the minimum proporti	Funds [2] plus [4]	45,516	45,100	39,973	34,437	35,435
CFF Phase-In Entitlement centage to Increase or Improve S [6] CAP entry] e by which services for unduplicated stud =0, then calculate the minimum proporti		161,470	167,064	171,560	176,562	181,690
centage to Increase or Improve S [6] [CAP entry] e by which services for unduplicated stud =0, then calculate the minimum proporti		207,768	212,946	212,315	211,781	217,907
e by which services for unduplicated stud =0, then calculate the minimum proporti sar estimated supplemental and		28.19%	27.00%	23.30%	19.50%	19.50%
ar estimated supplemental and	ust be increased or improved over services provided for all students in the LCAP percentage at Estimated Supplemental & Concentration Grant Funding, step 5. MARY SUPPLEMENTAL & CONCENTRATION GRANT & PERCEN	ovided for all students in neentration Grant Fundi	n the LCAP year. ng, step 5.	NCREASE OR IMPR	OVE SERVICES	
urrent year estimated supplemental and concentration grant funding in t		2018-19	2019-20	2020-21	2021-22	2022-23
Current year Percentage to Increase or Improve Services	grant funding in the	45,516 \$ 28.19%	45,100 \$ 27.00%	39,973 \$		

15.68 3.708 3.468 2.02-21 2.027-22 2.028	ummary of Funding										
ponentes: Augmentation 1568 3776 2015-19 2010-20 2020-21 2021-22 Augmentation 1568 157,89 167,469 167,064 171,560 171,560 171,890 In Adjustment 156,189 205,112 167,064 171,1560 171,1560 171,128 171,129 1							ě.				
Operations: 1.56% 3.70% 3.46% 2.56% 2.57% Augmentation 1.55,139 1.51,469 1.67,064 1.71,560 1.75,622 In Adjustment 1.51,139 1.51,1469 1.67,064 1.71,560 1.75,622 In Adjustment 1.64,33 2.0,441 2.0,541 1.71,560 1.71,230 In Adjustment 1.64,33 2.0,7768 2.12,946 2.12,169 1.71,781 Components: 1.87,022 2.07,768 2.12,946 2.12,181 1.71,781 Components: 1.87,022 2.07,768 2.12,946 2.12,181 1.17,811 Admitted affer Gap Funding 1.87,022 2.07,768 2.12,946 2.12,181 1.17,811 Need of production processed of Case Standard Admitted 1.80,824 2.00,768 2.12,946 2.12,181 1.17,811 Recovery 1 and 2 and			2017-18		2018-19	2019-20		2020-21		2021-22	2022-23
Augmentation 1.56% 3.70% 3.70% 3.64% 2.86% 2.92% Augmentation 1.56/13 16,146 16,146 171,500 17,500 17,500 on Adjustment 16,13 20,404 20,541 17,150 17,212 on Grant 1,613 20,404 20,541 18,504 17,129 on Grant 1,613 20,706 20,541 18,604 17,129 on Grant 1,613 20,706 20,541 11,150 17,129 sed on Target Formula (re-2) 187,022 207,668 212,346 211,781 211,781 sed on Target Formula (re-2) 16,154 189,081 207,768 212,346 211,781 211,781 Seed of Target Formula (re-2) 16,154 180,082 207,768 212,346 211,781 211,781 Seed of Target Formula (re-2) 16,178 100 200,188 200,188 200,188 211,781 211,781 Seed of Target Formula (re-2) 100 100 100 100	arget Components:										
the Adjustment of Target Formula pre 2, 25, 12 2, 26 2, 21, 25 2, 20, 20, 41 1, 15, 56 2, 20, 41 1, 15, 56 2, 20, 41 1, 15, 56 2, 20, 41 1, 15, 56 2, 20, 41 1, 15, 56 2, 20, 41 1, 15, 56 2, 20, 768 2, 21, 2946 2, 21, 21, 21 2, 21, 712 2, 20, 768 2, 21, 2946 2, 21, 21, 21 2, 21, 712 2, 20, 768 2, 21, 2946 2, 21, 21, 21 2, 21, 712 2, 20, 768 2, 21, 2946 2, 21, 21, 21 2, 21, 712 2, 20, 768 2, 21, 2946 2, 21, 21, 21 2, 21, 712 2, 20, 768 2, 21, 2946 2, 21, 21, 21 2, 21, 712 2, 21, 712 2, 20, 768 2, 21, 2946 2, 21, 21, 21 2, 21, 21, 21 2, 21, 21,	COLA & Augmentation		1.56%		3.70%	3.46%		2.86%		2.92%	2.90%
10 10 10 10 10 10 10 10	Base Grant		155,189		161,469	167,064		171,560		176,562	181,690
ting Grant	Grade Span Adjustment		(1)		1	3001		(*)		6	
tion Grant 16,439 25,112 24,559 21,469 17,308 opportants: 187,022 207,768 211,246 212,345 211,781 211,781 Opportants: 5 187,022 207,768 212,346 212,315 211,781 3 Seed on Target Formula (************************************	Supplemental Grant		14,613		20,404	20,541		18,504		17,129	17,625
right 782 </td <td>Concentration Grant</td> <td></td> <td>16,439</td> <td></td> <td>25,112</td> <td>24,559</td> <td></td> <td>21,469</td> <td></td> <td>17,308</td> <td>17,810</td>	Concentration Grant		16,439		25,112	24,559		21,469		17,308	17,810
State Stat	Add-ons		782		782	782		782		782	782
Seed on Target Formula (PPP-2) 187,022 207,768 212,946 212,315 211,781 \$ 121,781 \$ 187,021 \$ 187,022 207,768 212,346 \$ 212,315 \$ 211,781 \$ 199,922 17,811 \$ 199,922 17,811 \$ 199,922 17,811 \$ 100% 100%	Total Target		187,022		207,768	212,946		212,315		211,781	217,907
State Cape Finding	ransition Components:										
FRUE	Target	ς>.		\$			\$		10		217,907
176,154 189,081 207,768 199,952 199,952	Funded Based on Target Formula (PY P-2)		FALSE		FALSE	TRUE		TRUE		TRUE	TRUE
According Acco	Floor		176,154		189,081	207,768		199,952		199,952	199,952
red per funding outs Adjustments 4,570 18,687 100% 100% 100% Recovery Target and Seconds outs Adjustments 4,570 18,687 100% 100% 100% Recovery Target and Seconds outs Adjust and Seconds outs Adjust and Seconds	Remaining Need after Gap (informational only)		6,198		ж	*		A		14	1
Bert Gap Funding 4,670 18,687 18,087 <t< td=""><td>Gap %</td><td></td><td>42.96644273%</td><td></td><td>100%</td><td>100%</td><td></td><td>100%</td><td></td><td>100%</td><td>100%</td></t<>	Gap %		42.96644273%		100%	100%		100%		100%	100%
Recovery Adjustments Sout Adjustments 180,824 \$ 207,768 \$ 212,946 \$ 212,315 \$ 211,781 \$ 213,781 \$ 2	Current Year Gap Funding		4,670		18,687	Ä		æ		ï	75
State Aid	Miscellaneous Adjustments		9);		(0)	8		£		ï	Al
State Aid	Economic Recovery Target		(*)		{(0 })	0		ŧii		ŗ	£:
Entitlement \$ 180,824 \$ \$ 207,768 \$ \$ 212,946 \$ \$ 212,315 \$ \$ 211,781 \$ s of LCFF By Object Code 2017-18 2018-19 2019-20 2020-21 2021-22 te Ald \$ 64,973 \$ 91,291 \$ 96,469 \$ 97,923 \$ 97,389 \$ te Ald \$ 64,973 \$ 91,291 \$ 96,469 \$ 97,923 \$ 97,389 \$ te Ald \$ 64,973 \$ 91,291 \$ 96,469 \$ 97,923 \$ 97,389 \$ te Ald \$ 64,973 \$ 16,119 \$ 14,112 \$ 9980 \$ 7,891 90 - Categoricals 15,368 \$ 16,119 \$ 14,112 \$ 9,980 \$ 7,891 FF Cacluston purposes) 100,483 \$ 100,358 \$ 102,365 \$ 104,412 \$ 106,501 Allow Sources: 100,483 \$ 100,358 \$ 102,365 \$ 104,412 \$ 106,501 DING \$ 180,824 \$ 207,768 \$ 212,946 \$ 212,315 \$ 211,781 \$ Freess to LCFF Funding \$ 180,824 \$ 207,768 \$ 212,946 \$ 212,315 \$ 217,781 \$ Freess to LCFF Fund	Additional State Aid		*		01	W		э		(i)	393
re Aid Soft CFF By Object Code 2013-20 2013-22 2013-22 re Aid \$ 64,973 \$ 91,291 \$ 96,469 \$ 97,923 \$ 97,389 \$ se Aid \$ 0.0 - Categoricals \$ 15,368 16,119 14,112 9,980 7,891 \$ 0.0 - Categoricals \$ 15,368 16,119 14,112 9,980 7,891 \$ 0.0 - Categoricals \$ 100,483 100,358 102,365 104,412 106,501 \$ 0.089 - Property Taxes \$ 100,483 100,358 102,365 104,412 106,501 *Isleu of Property Taxes \$ 100,483 100,358 102,365 104,412 106,501 *Isleu of Property Taxes \$ 180,824 \$ 207,768 \$ 212,946 \$ 212,315 \$ 211,781 \$ *Ind \$ 180,824 \$ 207,768 \$ 212,946 \$ 212,315 \$ 211,781 \$ *Ind *Int * * * * * * * * * * * * * * * * * * *	otal LCFF Entitlement	1/1	100	vs.			s			27	217,907
te Aid Figure 100 - Categoricals	omponents of LCFF By Object Code						3				
te Aud Per		-	- 11		- 1					- 1	2022-23
Share Output	8011 - State Aid	V>		co.			S		. =		103,515
Per Categoricals 15,368	8011 - Fair Share		0		(4)	X.		61		ŧ.	*2
FF Calculation purposes) 15,368 16,119 14,112 9,980 7,891 antive Sources: 3089 - Property Taxes 100,483 100,358 102,365 104,412 106,501 1-Lieu of Property Taxes 100,483 100,358 100,365 104,412 106,501 1-Lieu of Property Taxes 100,483 100,358 100,356 104,412 106,501 Property Taxes 100,483 100,483 100,356 104,412 106,501 DING Antive Research of In-lieu 100,483 100,358 100,365 104,412 106,501 DING Antive Research of In-lieu 100,483 100,358 100,366 104,412 106,501 Antive Research of In-lieu Non-Basic Aid	8311 & 8590 - Categoricals	3									The state of the s
100,483	EPA (for LCFF Calculation purposes)		15,368		16,119	14,112		086'6		7,891	5,761
9089 - Property Taxes 100,483 100,358 102,365 104,412 106,501 I-Lieu of Property Taxes 100,483 100,358 102,365 104,412 106,501 OING 180,824 207,768 212,946 212,315 211,781 \$ Oth Oll Oll Oll Oll Oll Oll Oll Oll Oll Ol	Local Revenue Sources:										
-Lieu of Property Taxes -Lieu	8021 to 8089 - Property Taxes		100,483		100,358	102,365		104,412		106,501	108,631
rty Taxes net of in-life u 100,483 100,358 102,365 104,412 106,501 DING \$ 180,824 \$ 207,768 \$ 212,946 \$ 212,946 \$ 212,315 \$ 211,781 \$ \$ 211,781 \$ \$ \$ 211,781 \$ \$ atus Non-Basic Aid	8096 - In-Lieu of Property Taxes				(165)	ě		(3)		*)	9 0
DING \$ 180,824 \$ 207,768 \$ 212,946 \$ \$ 212,315 \$ 211,781 \$ atus Non-Basic Aid	Property Taxes net of in-lieu		100,483		100,358	102,365		104,412		106,501	108,631
actus Non-Basic Aid Non-Basic Aid <td>OTAL FUNDING</td> <td>\$</td> <td></td> <td>45-</td> <td></td> <td></td> <td>S</td> <td></td> <td>20</td> <td></td> <td>217,907</td>	OTAL FUNDING	\$		45-			S		20		217,907
Faces to LCFF Funding \$ \$ \$ \$ \$ \$ \$ \$ \$	Basic Aid Status		Non-Basic Aid	<	Ion-Basic Aid	Non-Basic Aid	S	on-Basic Aid	Non	-Basic Aid	Non-Basic Aid
Excess to LCFF Funding \$ \$ \$ \$ \$ \$ \$ \$ \$	Less: Excess Taxes	S		٧,	٠ -	1	ς,	-		-	,
In Entitlement \$ 180,824 \$ \$ 207,768 \$ \$ 212,946 \$ \$ 212,315 \$ \$ 211,781 \$ Isted Revenue Limit - Annual 25.89051467% 25.890000000% 25.89000000% 25.89000000 25.89000000	Less: EPA in Excess to LCFF Funding	ζ,	٠ <u>٠</u>	ζ,	\$.	,	ζ,	\$		-	•
sted Revenue Limit - Annual 25.89051467% 25.89000000% 25.89000000% 25.89000000% 25.89000000% sted Revenue Limit - P-2 25.89051467% 25.89000000% 25.89000000% 25.89000000% 25.89000000% FF Calculation purposes) \$ 15,368 \$ 16,119 \$ 14,112 \$ 9,980 \$ 7,891 A, Current Year Receipt 21,135 16,119 14,112 9,980 7,891 A, Prior Year Adjustment (4,034) (5,767) -	otal Phase-In Entitlement	s,		S			\$		100		217,907
hnual 25.89051467% 25.890000000% 25.890000000% 25.89000000% 25.89000000% 25.89000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.89000000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.89000000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.89000000000% 25.8900000000% 25.89000000000% 25.8900000000% 25.89000000000% 25.89000000000% 25.89000000000% 25.89000000000000000000% 25.89000000000000000000000000000000000000	PA Details										
2-2 25.89051467% 25.89000000% 25.89000000% 25.89000000% 25.89000000% 25.89000000% 25.89000000% 25.89000000% 25.89000000% 25.89000000% 25.89000000% 25.89000000% 25.89000000% 25.89000000% 25.89000000% 25.89000000% 25.890000000% 25.890000000% 25.890000000% 25.890000000% 25.890000000% 25.890000000% 25.890000000% 25.8900000000% 25.890000000% 25.890000000% 25.890000000% 25.890000000% 25.890000000% 25.890000000% 25.890000000% 25.890000000% 25.890000000% 25.890000000% 25.890000000% 25.890000000% 25.890000000% 25.890000000% 25.890000000% 25.890000000% 25.890000000% 25.8900000000% 25.890000000% 25.890000000% 25.890000000% 25.890000000% 25.890000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.89000000000% 25.89000000000% 25.8900000000% 25.8900000000% 25.8900000000% 25.890000000000% 25.89000000000% 25.89000000000% 25.890000000000% 25.89000000000000000000000000000000000000	% of Adjusted Revenue Limit - Annual		25.89051467%		25.89000000%	25.89000000%		25.89000000%	25.	%00000068	25.89000000%
sipt 21,368 \$ 16,119 \$ 14,112 \$ 9,980 \$ 7,891 \$ right 21,135 16,119 14,112 9,980 \$ 7,891 \$ right 21,135 (4,034) (5,767)	% of Adjusted Revenue Limit - P-2		25.89051467%		25.89000000%	25.89000000%		25.89000000%	25.	%000000068	25.89000000%
corual) 21,135 16,119 14,112 9,980 (djustment (4,034) (5,767)	EPA (for LCFF Calculation purposes) 8012 - EPA, Current Year Receipt	\$		٠.							5,761
rual) (4,034) (5,767)	(P-2 plus Current Year Accrual) 8019 - EPA Prior Year Adjustment		21,135		16,119	14,112		086'6		7,891	5,761
(101/0) (450/4)	(D_A loss Dior Voor Accord)		140041		(2)2 3/						
	י אוסן ופשן ארכועשו)		(4,034)		(/9/′c)	,		×		1	9

					The second secon	The second secon
Summary of Student Population					9 9 9	
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population						
Enrollment	12	12	13	13	13	13
COE Enrollment	0	-1 0	i (K	: 000	•	163
Total Enrollment	12	12	13	13	13	13
Unduplicated Pupil Count	12	15	12	12	12	12
COE Unduplicated Pupil Count	(6)	01	×	Э.	*	3.0
Total Unduplicated Pupil Count	12	15	12	12	12	12
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	Current Year	Current Year				
Grades TK-3	Ñ	.00	8	Э	9	33
Grades 4-6	Î	(%	3.	0		((*
Grades 7-8	88	().i	8	*	8	31
Grades 9-12	Î	(4)	•	30		90
Total Adjusted Base Grant ADA	1	Z 4)¥	34	<u></u>	*
Necessary Small School ADA	Current year	Current year	Prior year	Current year	Current year	Current year
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	ţ.i	C	Đ.	C	•0	*0
Total Necessary Small School ADA	9.41	11.64	11.64	10.50	10.50	10.50
Total Funded ADA	9.41	11.64	11.64	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
Grades 4-6	0.82	0.73	1.00	1.00	1.00	1.00
Grades 7-8	2.68	2.72	2.50	2.50	2.50	2.50
Grades 9-12	ĵej	76	4	30	*	4
Total Actual ADA	9.41	11.64	10.50	10.50	10.50	10.50
1						

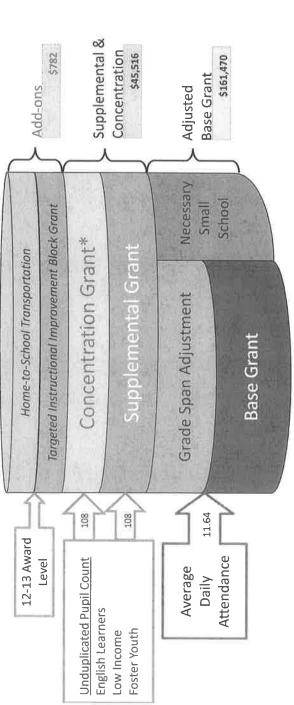
Services	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concent \$ Current year Percentage to Increase or Improve St	31,052 \$	45,516 \$	45,100 \$	39,973 \$	34,437 \$	35,435
	20.84%	28.19%	27.00%	23.30%	19.50%	19.50%

2/28/20191:52 PM

Components of LCFF Target Entitlement	F Targe	t Entitlem	ent
		2018-19	
Base Grant / Necessary Small School	\$	161,469	11.64 ADA
Grade Span Adjustment	\$	П	
Supplemental Grant	❖	20,404 108%	, º
Concentration Grant	\$	25,112 108%	\0
Add-ons (TIIBG & Transportation)	\$	782	
Total	\$	207,768	

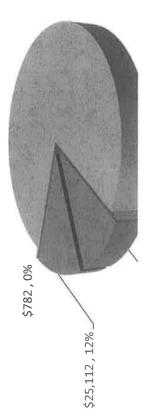
nd graphics on this page

\$207,768 TOTAL TARGET LCFF:



*Unduplicated Pupil Percentage must be above 55%





- Necessary Small Base Grant / School
- Grade Span Adjustment
- Supplemental Grant

Concentration Grant

SONOMA COUNTY OFFICE OF EDUCATION

AB 2756 REPORTING REQUIREMENTS

District:	Kashia School Di	<u>strict</u>		
Please cl	neck one:			
X	evidence that the and criteria adop by the County Of	rnot have a study, report, evalue school district is showing fiscated in Section 33127, or a reportice Fiscal Crisis and Managen created pursuant to subd	cal distress under the ort on the school distributed the school distributed the contract of th	e standards strict m
	The district is subdistress:	omitting the following reports	that show signs of f	inancial
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	Chief Business Official	Date: 3-13	5-2019

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 f	rom drop-down	<u> </u>					Maria Maria Maria
			2017-18 prior year	Budget Year 2018-19	MYP Year 1 2019-20	MYP Year 2 2021-22	2022-23
LCFF Calculator (COMPLETE TH	IS EIRST)	prior year	2010-19	2019-20	2021-22	2022-23
	rom 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
		subtota	al 180,824	207,768	212,946	212,315	211,781
additional items (no	t 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 cor	rrect in LCFF	other	723	0	0	0	0
ready to go t	o board	prior year amount charter overpaid	0	0		5	(5)
did not want	to mess everyth	ing else			A CONTRACTOR OF THE	GAANATA A	24000000
		General Fund tot	ai \$181,547 ∙	\$207,768	\$212,946	\$212,315 ▼	\$211,781 A
Escape							
		object			1		H
general fund		8011 State Aid + choice + supplemental	59,206	91,291		W	
general fund		8012 EPA	17,101	16,119	2	1	11
general fund		8019 Prior year	4,756	0	10	<i>y</i> ,	
general fund		2x-804x Property Taxes	100,484	100,358		3/	11
general fund		8091 LCFF transfer	0	0		38	N.
general fund	0000	8096 In-Lieu of Property Tax	0	207,768	iii .		
		subtot	al 181,547	207,768		10	10
general fund	6500	8097 property tax transfer-special educ	0	0	Ď.	M I	N .
		General Fund tot	al \$181,547	\$207,768	8	4	8
							8
Multi-year Projectio	n						
MYP- genera		LCFF Sources (8010-8099	181,547	207,768	212,946	212,315	211,781
		General Fund tot	al \$181,547	♦ \$207,768 ●	\$212,946	\$212,315 ▼	\$211,781 A
		Scholar und toli	STATES (AMOUNT)	2332(1)(22)	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	1	

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
lata 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:

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\49708880000000012.DAT

End of Other Export Process