

Agenda
Governing School Board
Board Meeting Wednesday, February 10, 2021
4:00 p.m. – District Office

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

| | | | |
|-----------------|-------|-----------------|-------|
| Glenda Antone | _____ | Frances Johnson | _____ |
| Gene Parrish | _____ | Amy Ruegg | _____ |
| Charlene Pinola | _____ | Patti Pomplin | _____ |

2. Approval of Agenda

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

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

4. Communications

SCOE – Approval Letter 1st Interim Report
CDE Consolidated Application Winter Submission

5. Consent Agenda

- 5.1 Approval of Minutes from January 13, 2021
- 5.2 Approval of Warrants for January 2020
- 5.3 Approval of SELPA Local Plan Certification

6. Reports and Communications

- 6.1 Governing Board Members
- 6.2 Superintendent
- 6.3 Teacher
- 6.4 Business Manager
- 6.5 PTO

7. Items Scheduled for Information and Discussion

- 7.1 Second Reading Board Policies
 - BP 5000 Concepts and Roles
 - BP 5112.3 Student Leave of Absence
 - AR 5112.3 Student Leave of Absence
 - BP 5113.2 Work Permits
 - AR 5113.2 Work Permits
 - BP 5121 Grades/Evaluation of Student Achievement
 - AR 5121 Grades/Evaluation of Student Achievement
 - BP 5125.1 Release of Directory Information
 - AR 5125.1 Release of Directory Information
 - E 5125.1 Release of Directory Information
 - AR 5125.3 Challenging Student Records
-

8. Items Scheduled for Discussion and Action

- 8.1 Approve Year 3 of 3 Audit Contract with Stephen Roatch Accountancy
- 8.2 Approve School Safety Plan
- 8.3 Approve Budget Updates

9. Items Scheduled for Future Board Meetings

- 9.1 Board Policies
- 9.2 2021-22 Tentative Budget
- 9.3 Budget Updates
- 9.4 2nd Interim Report

10. Adjournment

Next Board Meeting, March 10, 2021
4:00 p.m.



January 8, 2021

Charlene Pinola, Board President
Frances Johnson, Administrator
Kashia School District
P.O. Box 129
Stewarts Point, CA 95480

Dear Ms. Johnson and Ms. Pinola,

In accordance with Education Code Section 42131, a review of Kashia School District (District) First Interim Report for Fiscal Year 2020-21 has been completed by the Sonoma County Office of Education (County). The District self-certified its 2020-21 First Interim Report as Positive. After a review of the financial data, the County has accepted the report as **Positive**. The Qualified Certification is assigned to any district that may be unable to meet its financial obligations for the remainder of the current fiscal year or two subsequent fiscal years (Education Code Section 42131).

Current Environment

The County recognizes challenges all Districts are facing with the COVID-19 Pandemic and the change to Distance Learning in March 2020. The 2020-21 State budget includes Federal Learning Loss Mitigation funds for LEAs across the state and a requirement to include the Budget Overview for Parents for board approval along with the 2020-21 First Interim Report. The Budget Overview for Parents highlights the alignment with the 2021 Learning Continuity Plan and the increased or improved services for high needs students with the First Interim Budget. More State and federal relief funding may be on the horizon, however, at this time, details have not been fully vetted.

In place of significant budget reductions in 2020-21, the State implemented cross-year cash deferrals beginning in February and continuing through June 2021. The cash deferrals add additional challenges for districts to address in order to remain fiscally solvent and in a positive cash status. As LEAs navigate through these unprecedented fiscal challenges, maintaining fiscal solvency continues to be the priority. Monitoring cash flow is crucial, as well as developing multiple budget assumptions, including best and worst-case scenarios for multiyear projections.

First Interim and Multi-Year Projection (MYP)

The 2020-21 First Interim MYP reflects an ending fund balance in the General Fund of \$349,205; comprised of \$349,205 in unrestricted fund balance and \$0 in restricted fund balance. In 2020-21, the General Fund reports an unrestricted increase of \$14,962. The District is projecting an unrestricted ending fund balance of \$352,962 in 2021-22 with an unrestricted increase of \$3,757

and \$347,000 in 2022-23 with unrestricted deficit spending of -\$5,962. The State minimum reserve for economic uncertainty of \$71,000 is met in all three years.

Budget Overview for Parents

The District submitted the Board approved 2021 Budget Overview for Parents along with the 2020-21 First Interim Report. The County appreciates the timely submission and reminds the District to post this report prominently on the District web site, along with the Learning Continuity Plan approved in September 2020.

Cash Position

As part of the First Interim review process, the County compared the annual cash flow to the current submitted budget and verified the principal apportionment cash deferrals are properly accounted for. Currently the District appears to be maintain sufficient cash balances for the 2020-21 fiscal year or has incorporated other internal cash borrowing measures.


Collective Bargaining

Based upon the Criteria and Standards, negotiations with all bargaining units in the 2020-21 fiscal year are settled. Because these costs make up the largest portion of the District's budget, any salary and/or benefit increase could adversely impact the fiscal condition of the district. We caution the District to ensure that the costs of any proposed agreement be supported by ongoing revenues to avoid creating or exacerbating structural deficits. Before the district takes any action on a proposed collective bargaining agreement, Government Code Section 3547.5 requires the district to certify financial projections reflecting the impact of any salary negotiations on the current or two subsequent years.

Summary

Our Office appreciates the preparation and timely submittal of your First Interim Report. A technical review will be communicated to the business office. The Second Interim Report is due to our office no later than March 15, 2021. **Please see the attached for standard reminders.** If you have any questions, please feel free to call me at (707) 524-2635.

Sincerely,



Shelley Stiles

Director, External Fiscal Services

c:

Patti Pomplin, District CBO

Dr. Steven Herrington, County Superintendent of Schools

Mary Downey, SCOE Deputy Superintendent, Business Services

Cindy Gordon, SCOE District Fiscal Management Advisor

2020-21 Federal Transferability

Federal transferability of funds is governed by Title V in ESSA Section 5102. An LEA may transfer Title II, Part A and or Title IV, Part A program funds to other allowable programs. This transferability is not the same as Title V, Part B Alternative Uses of Funds Authority governed by ESEA Section 5211.

Note: Funds utilized under Title V, Part B Alternative Uses of Funds Authority are not to be included on this form.

CDE Program Contact:

Lisa Fassett, Standards Implementation Support Office, LFassett@cde.ca.gov, 916-323-4963

Kevin Donnelly, Rural Education and Student Support Office, KDonnelly@cde.ca.gov, 916-319-0942

Title II, Part A Transfers

| | |
|---|-------|
| 2020-21 Title II, Part A allocation | \$641 |
| Transferred to Title I, Part C | \$0 |
| Transferred to Title I, Part D | \$0 |
| Transferred to Title III English Learner | \$0 |
| Transferred to Title III Immigrant | \$0 |
| Transferred to Title V, Part B, Subpart 1 Small, Rural School Achievement Grant | \$0 |
| Transferred to Title V, Part B, Subpart 2 Rural and Low-Income Grant | \$0 |
| Total amount of Title II, Part A funds transferred out | \$0 |
| 2020-21 Title II, Part A allocation after transfers out | \$641 |

*****Warning*****

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

2020-21 Title II, Part A LEA Allocations

The purpose of this data collection is to calculate the total allocation amount available to the local educational agency (LEA) for Title II, Part A Supporting Effective Instruction.

CDE Program Contact:

Arianna Bobadilla (Fiscal), Division Support Office, ABobadilla@cde.ca.gov, 916-319-0208

Lisa Fassett (Program), Standards Implementation Support Office, LFassett@cde.ca.gov, 916-323-4963

| | |
|---|-------|
| 2020-21 Title II, Part A allocation | \$641 |
| Transferred-in amount | \$0 |
| Total funds transferred out of Title II, Part A | \$0 |
| Allocation after transfers | \$641 |
| Repayment of funds | \$0 |
| 2020-21 Total allocation | \$641 |
| Administrative and indirect costs | \$0 |
| Equitable services for nonprofit private schools | \$0 |
| 2020-21 Title II, Part A adjusted allocation | \$641 |
| Funds available under Title V, Part B Subpart 1 Alternative Uses of Funds Authority Participation | \$641 |
| Budgeted Title V, Part B Subpart 1 Alternative Uses of Funds Authority Participation | \$0 |

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2020-21 Consolidation of Administrative Funds

A request by the local educational agency (LEA) to consolidate administrative funds for specific programs.

CDE Program Contact:

Jonathan Feagle, Fiscal Oversight and Support Office, JFeagle@cde.ca.gov, 916-323-8515

| | |
|--|-----|
| Title I, Part A Basic SACS Code 3010 | No |
| Title I, Part C Migrant Education SACS Code 3060 | No |
| Title I, Part D Delinquent SACS Code 3025 | No |
| Title II, Part A Supporting Effective Instruction SACS Code 4035 | Yes |
| Title III English Learner Students - 2% maximum SACS Code 4203 | No |
| Title III Immigrant Students SACS Code 4201 | No |
| Title IV, Part A Student Support - 2% maximum SACS Code 4127 | No |
| Title IV, Part B 21st Century Community Learning Centers SACS Code 4124 | No |

*****Warning*****

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Kashia School District
Minutes
Board Meeting, January 13, 2021

1. Meeting called to order at 4:15 by Board Clerk Glenda Antone
Roll Call: Trustee Glenda Antone, Trustee Gene Parrish, Trustee Charlene Pinola (4:28)
Staff: Frances Johnson, Patti Pomplin
Community: None
2. Approval of Agenda: Moved by Trustee Parrish, seconded by Trustee Antone and passed unanimously by the Board to approve the agenda as presented.
3. Public Comment on Non Agenda Items: None
4. Communication – Board Reviewed
CDE – approval of J13A waiver days for August 21 and August 24-26
EdCaps Admin – Audit Requirements for Federal Awards
Form 700's for Board Signatures
5. Consent Agenda
Moved by Trustee Antone, seconded by Trustee Parrish and passed unanimously by the Board to approve the consent agenda as presented.
 - 5.1 Approved Minutes from December 16, 2020
 - 5.2 Approved Warrants from December 2020
 - 5.3 Approved Williams Quarterly Report for Periods October to December 2020
6. Reports and Communications
 - 6.1 Governing Board – Trustee Antone asked about children on the playground; Trustee Parrish asked about the open fence; Trustee Pinola made a statement about bay laurel nuts.
 - 6.2 Superintendent – Water fountains completed; building support from the outside and community for Native American studies; animal project; students from Sonoma State.
 - 6.3 Teacher – left a message she appreciated the board excusing her from having to stay for board meetings.
 - 6.4 Business Manager – Participating in OIE meetings with the Office of Indian Education, representing small school district finance; have money to spend on cultural studies; will continue to report CARES funding; handed out direct deposit forms, flyer from SCOE for board trainings and SCOE comparisons for ADA, Revenue and Expenditures.
 - 6.5 PTO – None
7. Items Scheduled for Information and Discussion
 - 7.1 Review School Safety Plan
Board and Superintendent will review and put in requests for any necessary changes.

7.2 Review Board Policies Concerning Student Absences (BP5113, AR 5113, AR5112.1, AR5112.2)

Trustees stated cultural bereavement activities lasted at least four days. In house policy will be adopted to cover students missing more than the Board Policy of one day, in order to meet the needs of our students and families.

7.3 First Reading Board Policies

BP 5000 Concepts and Roles

BP 5112.3 Student Leave of Absence

AR 5112.3 Student Leave of Absence

BP 5113.2 Work Permits

AR 5113.2 Work Permits

BP 5121 Grades/Evaluation of Student Achievement

AR 5121 Grades/Evaluation of Student Achievement

BP 5125.1 Release of Directory Information

AR 5125.1 Release of Directory Information

E 5125.1 Release of Directory Information

AR 5125.3 Challenging Student Records

8. Items Scheduled for Discussion and Action

8.1 Approve 2019-20 SARC

Moved by Trustee Antone, seconded by Trustee Pinola and passed unanimously by the board to approve the budget SARC as presented which will be posted to the CDE website.

8.2 Approve 2019-20 Audit Report

Moved by Trustee Pinola, seconded by Trustee Antone and passed unanimously by the board to accept the 2019-20 audit as presented.

8.3 Approve J13A Waiver Day for October 26, 2020

Moved by Trustee Antone, seconded by Trustee Parrish and passed unanimously by the board to approve the J13A waiver for the PSPS power shut off.

9. Items Scheduled for Future Board Meetings.

9.1 Board Policies

9.2 2021-22 Tentative Budget

9.3 Budget Updates

9.4 2nd Interim Report

9.5 Student Cultural Bereavement Leave

9.6

10. Meeting Adjourned at 5:18

Next Meeting

Wednesday, February 10, 2021 4:00 pm

Respectfully submitted: Patti Pomplin

Signed: _____
Glenda Antone, Clerk

Checks Dated 01/01/2021 through 01/31/2021

| Check Number | Check Date | Pay to the Order of | Fund-Object | Comment | Expensed Amount | Check Amount |
|------------------------|------------|------------------------------|-------------|------------------------------|-----------------|--------------|
| 1817154 | 01/07/2021 | Employment Development Dept. | 01-9555 | 94205275 12/04 | | 13.78 |
| 1817155 | 01/07/2021 | ESP & Alarms Inc | 01-5832 | Jan to March Skaggs | 90.00 | |
| | | | | Jan to March Tin Barn | 90.00 | 180.00 |
| 1818165 | 01/14/2021 | Amerigas | 01-5510 | 200821025 | | 618.81 |
| 1818166 | 01/14/2021 | Glenda Antone | 01-9515 | staledated warrant #1785568 | 27.70 | |
| | | | | staledated warrant #5378853 | 27.70 | 55.40 |
| 1818167 | 01/14/2021 | Frontier Communications | 01-5911 | 7077859682-1013815 | | 201.31 |
| 1818168 | 01/14/2021 | Joseph Swain | 01-9515 | staledated warrant 1785570 | | 34.80 |
| 1818169 | 01/14/2021 | Kashia Utilities District | 01-5530 | kud67938 | | 61.62 |
| 1818170 | 01/14/2021 | Office Depot | 01-4350 | staff appreciation | | 19.99 |
| 1818171 | 01/14/2021 | Pacific Gas & Electric | 01-5520 | 28343238771 | 239.51 | |
| | | | | 93967066411 | 27.00 | 462.65 |
| | | | | 94383733055 | 196.14 | 21,434.74 |
| 1818172 | 01/14/2021 | Sonoma County Office Of Ed | 01-5838 | superintendent | | 9,150.00 |
| 1818173 | 01/14/2021 | Tom's Plumbing | 01-5800 | drinking fountain | | 3,815.60 |
| 1819083 | 01/21/2021 | EVO Market Solutions LLC | 01-5800 | water cooler/filling station | | 190.00 |
| 1820106 | 01/28/2021 | George Marrufo | 01-5800 | custodian | | 76.75 |
| 1820107 | 01/28/2021 | Patti Pomplin | 01-4380 | fire permit | | 36.86 |
| 1820108 | 01/28/2021 | Ray Morgan Company | 01-5632 | cn12373-03 | | 129.50 |
| 1820109 | 01/28/2021 | Recology Sonoma Marin | 01-5560 | 1812654333 | | |
| 1820110 | 01/28/2021 | SPG | 01-5807 | Ayden | 160.50 | |
| | | | | Lena | 80.25 | |
| | | | | LinkN | 160.50 | |
| | | | | Viktor | 80.25 | 481.50 |
| 1820111 | 01/28/2021 | Wells Fargo Vendor Fin Serv | 01-5911 | 3000927141 | | 139.65 |
| Total Number of Checks | | | | | 18 | 37,102.96 |

Fund Summary

| Fund | Description | Check Count | Expensed Amount |
|---------------------------------|--------------|-------------|-----------------|
| 01 | General Fund | 18 | 37,102.96 |
| Total Number of Checks | | 18 | 37,102.96 |
| Less Unpaid Sales Tax Liability | | | .00 |
| Net (Check Amount) | | | 37,102.96 |

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

SELPA Fiscal Year **Certification 5: Participating Local Educational Agency**

The SELPA shall include a signed copy of the following local educational agency (LEA) certification for each participating agency when submitting the original, or revised local plan Governance and Administration (Section B).

LEA *Kashia School District*

The LEA certifies the SELPA local plan has been adopted by the LEA/county local governing board(s) and is the basis for the operation and administration of special education programs. The LEA will meet all applicable requirements of special education state and federal laws and regulations, and state policies and procedures. Be it further resolved, the LEA superintendent shall administer the local implementation of policies, procedures, and practices in accordance with special education state and federal laws, rules, and regulations, which will ensure full compliance. The Superintendent certifies the LEA is participating in a:

☐ Single LEA SELPA ☒ Multi-LEA SELPA

This Governance and Administration was:

Adopted on the

day of

Yeas Nays

The superintendent, or chief administrator of the LEA ensures the current local plan: Governance and Administration (Section B), Annual Budget Plan (Section D), and Annual Services Plan (Section E), including updates or revisions to Sections B, D, E, and/or Attachments, is posted on the LEA web site, is on file at each LEA, and is available to any interested party.

Web address where the SELPA local plan, including all sections, is posted.

LEA Superintendent/Chief Administrator
Date

Kashia ESD

Board Policy

Concepts And Roles

BP 5000

Students

The Board of Trustees shall make every effort to maintain a safe, positive school environment and student services that promote student welfare and academic achievement. The Board expects students to make good use of learning opportunities by demonstrating regular attendance, appropriate conduct and respect for others.

(cf. 5113 - Absences and Excuses)

(cf. 5131 - Conduct)

(cf. 5137 - Positive School Climate)

The Board is fully committed to providing equal educational opportunities and keeping the school free from discriminatory practices. The Board shall not tolerate the intimidation or harassment of any student for any reason.

(cf. 5145.3 - Nondiscrimination/Harassment)

The Superintendent/Principal or designee shall establish and keep parents/guardians and students well informed about school and district rules and regulations related to attendance, health examinations, records, grades and student conduct. When conducting hearings related to discipline, attendance and other student matters, the Board shall afford students their due process rights in accordance with law.

(cf. 5125 - Student Records)

(cf. 5144 - Discipline)

(cf. 5144.1 - Suspension and Expulsion/Due Process)

(cf. 5145.6 - Parental Notifications)

(cf. 9000 - Role of the Board)

Legal Reference:

EDUCATION CODE

35160 Authority of governing boards

35160.1 Broad authority of school districts

35291-35291.5 Rules

Policy KASHIA ELEMENTARY SCHOOL DISTRICT

adopted: March 10, 2021, Stewarts Point, California

Kashia ESD

Board Policy

Student Leave Of Absence

BP 5112.3

Students

Upon request, the Board of Trustees may grant student leaves of absence in accordance with law for the purpose of supervised travel, study, training, or work not available to the student under another educational option. Such leave may be granted to a student 15 years of age or older in the regular program and to a student between the ages of 16 and 18 in the continuation program.

No more than one percent of the students enrolled and attending the school shall be granted a leave of absence during any school year. (Education Code 48232, 48416)

(cf. 6158 - Independent Study)

(cf. 6184 - Continuation Education)

Legal Reference:

EDUCATION CODE

48232 Leave of absence for students aged 15 at time of commencement of leave

48416 Leave of absence for students aged 16 to 18 inclusive

FAMILY CODE

7000-7002 Emancipation of minors law

7050 Purposes for which emancipated minor considered an adult

Policy KASHIA ELEMENTARY SCHOOL DISTRICT

adopted: March 10, 2021, Stewarts Point, California

Kashia ESD

Administrative Regulation

Student Leave Of Absence

AR 5112.3
Students

The Board of Trustees may grant a leave of absence to a student on request, under the following conditions:

1. The student will be 15 years of age at the start of the leave of absence and the leave requested is for one semester.
2. A written agreement shall be made and signed by the student, the parent/guardian, the Superintendent/Principal or designee, a classroom teacher familiar with the student's academic progress and chosen by the student, and the district supervisor of child welfare and attendance. This agreement shall provide for:
 - a. The purpose of the leave
 - b. The length of the leave
 - c. A meeting or contact between the student and a designated school official at least once a month while the student is on the leave
 - d. A statement explaining and justifying the purpose of the leave

The parent/guardian's signature and approval shall not be required for an emancipated minor.

3. The student shall be permitted to return to school at any time and shall not be prevented from completing his/her academic requirements within a time period equal to that of classmates who did not take leave, plus the length of time spent on leave. If the student reenrolls at a time other than the beginning of a semester, the school shall not be required to provide make-up sessions for classes missed.
4. The leave may be extended for an additional semester if approved by all parties to the agreement and the local school attendance review board.
5. No leave of absence may extend beyond the end of the school year in which the leave is taken.
6. If the student does not contact the designated school official as required by the agreement, the leave shall be nullified. Any party to the agreement may nullify the agreement for cause at any time.

Kashia ESD

Board Policy

Open/Closed Campus

BP 5112.5

Students

Closed Campus

In order to keep students in a supervised, safe and orderly environment, the Board of Trustees establishes a closed campus.

Students shall not leave the school grounds at any time during the school day without written permission of their parents/guardians and school authorities. Students who leave school without authorization shall be classified truant and subject to disciplinary action.

(cf. 5113 - Absences and Excuses)

Student handbooks shall fully explain all rules and disciplinary procedures involved in the maintenance of the closed campus.

(cf. 5144 - Discipline)

Legal Reference:

EDUCATION CODE

35160 Authority of the Board

35160.1 Broad authority of school district

44808.5 Permission for pupils to leave school grounds; notice

Policy KASHIA ELEMENTARY SCHOOL DISTRICT

adopted: March 10, 2021, Stewarts Point, California

Kashia ESD

Board Policy

Work Permits

BP 5113.2

Students

The Board of Trustees recognizes that part-time employment can provide students with income as well as job experience that can help them develop appropriate workplace skills and attitudes. Upon obtaining an offer of employment, district students who are minors shall obtain work permits from the Superintendent/Principal or designee in accordance with law, regardless of whether the employment will occur when school is in session and/or not in session.

(cf. 6178 - Career Technical Education)

In determining whether to grant or continue a work permit, the Superintendent/Principal or designee shall consider whether employment is likely to significantly interfere with the student's schoolwork. Students granted work permits must demonstrate and maintain a 2.0 grade point average and satisfactory school attendance. On a case-by-case basis, the Superintendent/Principal or designee may approve a maximum work hour limit that is lower than the limit specified in law and administrative regulation.

(cf. 5121 - Grades/Evaluation of Student Achievement)

Work permits shall be limited to part-time employment as defined by law, except when the Superintendent/Principal or designee determines that circumstances warrant the granting of a permit for full-time employment.

Any student authorized to work full time when school is in session shall be enrolled in part-time continuation classes. A student age 14 or 15 who receives a permit to work full time shall also be enrolled in a work experience education program. (Education Code 49130, 49131, 49135)

(cf. 6178.1 - Work Experience Education)

(cf. 6184 - Continuation Education)

Legal Reference:

EDUCATION CODE

48230 Exemption from full-time school attendance for students with work permits

48231 Exemption from compulsory attendance for students entering attendance area near end of term

49100-49101 Compulsory attendance

49110-49119 Permits to work

49130-49135 Permits to work full time
49140-49141 Exceptions
49160-49165 Employment of minors; duties of employers
49180-49183 Violations
51760-51769.5 Work experience education
52300-52499.66 Career technical education
LABOR CODE
1285-1312 Employment of minors
1391-1394 Working hours for minors
CODE OF REGULATIONS, TITLE 5
16023-16027 District records, retention and destruction
CODE OF REGULATIONS, TITLE 8
11701-11707 Prohibited and dangerous occupations for minors
11750-11763 Work permits and conditions, minor employed in entertainment industry
CODE OF FEDERAL REGULATIONS, TITLE 29
570.1-570.129 Child labor regulations
ATTORNEY GENERAL OPINIONS
18 Ops.Cal.Atty.Gen. 114 (1951)

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Work Permit Handbook for California Schools: Laws and Regulations Governing the
Employment of Minors, 2007

CALIFORNIA DEPARTMENT OF INDUSTRIAL RELATIONS PUBLICATIONS

Child Labor Laws, 2000

WEB SITES

California Department of Education, Work Experience Education:

<http://www.cde.ca.gov/ci/ct/we>

California Department of Education, Office of Regional Occupational Centers and Programs and
Workforce Development: <http://www.cde.ca.gov/ci/ct/wd>

California Department of Industrial Relations: <http://www.dir.ca.gov>

Policy KASHIA ELEMENTARY SCHOOL DISTRICT
adopted: March 10, 2021, Stewarts Point, California

Kashia ESD

Administrative Regulation

Work Permits

AR 5113.2 **Students**

Before accepting employment, a student under the age of 18 who is subject to the state's compulsory attendance law, including students who have not yet graduated from high school or have not passed the High School Proficiency Examination, shall obtain a work permit.

(cf. 5112.1 - Exemptions from Attendance)
(cf. 6146.1 - High School Graduation Requirements)
(cf. 6146.2 - Certificate of Proficiency/High School Equivalency)

The Superintendent/Principal or designee may issue a permit authorizing employment while school is in session, including employment connected with a work experience education program pursuant to Education Code 51760-51769.5, to a minor student between the ages of 14 and 18. The Superintendent/Principal or designee also may issue a permit to any minor between the ages of 12 and 18 to be employed during a regular school holiday, during a regular or specified occasional public school vacation, and when the student is exempt from compulsory school attendance because he/she arrived from another state within 10 days before the end of the school term pursuant to Education Code 48231. (Education Code 49111, 49113, 49160)

(cf. 6178.1 - Work Experience Education)

If a minor has obtained an offer of employment in the entertainment industry, he/she shall request a work permit from the California Department of Industrial Relations, Division of Labor Standards Enforcement, pursuant to Labor Code 1308.5 and 8 CCR 11752-11753.

A student shall not be required to obtain a permit to work at odd jobs such as yard work and baby-sitting in private homes where the student is not regularly employed; at a public school or other governmental agency; in connection with volunteer work; when self-employed; when age 14 or older and working as a newscarrrier; or when otherwise exempted by law.

Approval of Work Permits

The Superintendent may, in writing, delegate the authority to issue work permits to an employee holding a services credential with a specialization in pupil personnel services or to a certificated work experience education teacher or coordinator. If the designee is not available, and delay in issuing a permit would jeopardize a student's ability to secure work, the Superintendent may authorize another person to issue the permit. (Education Code 49110)

No work permit shall be issued until the student's parent/guardian, foster parent, caregiver with

whom the student resides, or residential shelter services provider has filed a written request with the district. (Education Code 49110)

The request form shall be completed by the student, employer, and, unless the student is an emancipated minor, the parent/guardian. The form shall be submitted to the Superintendent/Principal or designee, who shall have discretion to determine whether or not to issue the work permit.

In determining whether to approve a work permit, the Superintendent/Principal or designee shall verify the student's date of birth and the type of work permit to be issued and determine whether the student meets any other minimum criteria established by the Board of Trustees. The Superintendent/Principal or designee may inspect the student's records and/or may confer with at least one of the student's teachers for evidence of satisfactory grades and school attendance and to determine whether the student possesses the motivation and maturity to maintain academic progress while working.

(cf. 5121 - Grades/Evaluation of Student Achievement)

Minors shall not be approved to work in environments declared hazardous or dangerous for young workers or otherwise prohibited by child labor laws. (Labor Code 1290-1298; 29 CFR 570.33, 570.50-570.72)

The Superintendent/Principal or designee shall ensure that the requested work hours do not exceed the maximum work hours specified in law based on the student's age and whether the employment will be while school is in session and/or not in session. (Education Code 49111, 49112, 49116; Labor Code 1391-1391.1; 29 CFR 570.35)

Full-time employment may be authorized for students between the ages of 14 and 18 only in accordance with Education Code 49130-49135.

(cf. 6184 - Continuation Education)

All work permits shall be issued on a form approved and authorized by the Superintendent of Public Instruction. (Education Code 49117)

Each permit shall authorize work for a specific employer. Whenever a student changes employers, he/she shall request a new permit.

The student may be issued more than one work permit if he/she works concurrently for more than one employer, provided that the total number of hours worked does not exceed the total number of hours allowed by law and the district.

After issuing a work permit, the Superintendent/Principal or designee shall periodically inspect the student's grades and attendance records to ensure maintenance of academic progress and any additional criteria established in Board policy.

Revocation/Expiration of Work Permits

The Superintendent/Principal or designee shall revoke a student's work permit whenever he/she determines that employment is interfering with the student's education, that any provision or condition of the permit is being violated, or that the student is performing work in violation of law. (Education Code 49116, 49164)

Work permits issued during the school year shall expire five days after the opening of the next succeeding school year. (Education Code 49118)

After a work permit has expired, a student may apply for a renewed work permit in accordance with the procedures specified in the section "Approval of Work Permits" above.

Retention of Records

The Superintendent/Principal or designee shall retain a copy of the work permit application and the work permit until the end of the fourth year after the work permit was issued. (5 CCR 16026)

(cf. 3580 - District Records)

(cf. 5125 - Student Records)

Policy KASHIA ELEMENTARY SCHOOL DISTRICT
adopted: March 10, 2021, Stewarts Point, California

Kashia ESD

Board Policy

Grades/Evaluation Of Student Achievement

BP 5121
Students

The Board of Trustees believes that grades serve a valuable instructional purpose by helping students and parents/guardians understand performance expectations and identifying the student's areas of strength and those areas needing improvement. Parents/guardians and students have the right to receive course grades that represent an accurate evaluation of the student's achievement.

(cf. 5020 - Parent Rights and Responsibilities)
(cf. 5125.2 - Withholding Grades, Diploma or Transcripts)

The Superintendent/Principal or designee shall establish a uniform grading system based on standards that apply to all students in that course and grade level. Principals and teachers shall ensure that student grades conform to this system. Teachers shall inform students and parents/guardians how student achievement will be evaluated in the classroom.

A teacher shall base a student's grades on impartial, consistent observation of the quality of the student's work and his/her mastery of course content and district standards. Students shall have the opportunity to demonstrate this mastery through a variety of methods such as classroom participation, homework, tests, and portfolios.

(cf. 6011 - Academic Standards)
(cf. 6162.5 - Student Assessment)

The teacher of each course shall determine the student's grade. The grade assigned by the teacher shall not be changed by the Board or the Superintendent except as provided by law, Board policy, or administrative regulation. (Education Code 49066)

(cf. 5125.3 - Challenging Student Records)

Students in grades K-3 shall receive progress reports rather than letter grades.

When reporting student performance to parents/guardians, teachers may add narrative descriptions, observational notes, and/or samples of classroom work in order to better describe student progress in specific skills and subcategories of achievement.

A report card for a student with a disability may contain information about his/her disability, including whether that student received special education or related services, provided that the report card informs parents/guardians about their child's progress or level of achievement in specific classes, course content, or curriculum. However, transcripts that may be used to inform

postsecondary institutions or prospective employers of the student's academic achievements shall not contain information disclosing the student's disability.

(cf. 5125 - Student Records)

(cf. 6159 - Individualized Education Program)

(cf. 6164.6 - Identification and Education Under Section 504)

Effect of Absences on Grades

If a student misses class without an excuse and does not subsequently turn in homework, take a test, or fulfill another class requirement which he/she missed, the teacher may lower the student's grade for nonperformance.

(cf. 6154 - Homework/Makeup Work)

The Board believes that 10 unexcused absences per grading period constitute excessive unexcused absences. Students with excessive unexcused absences may receive a failing grade and not receive credit for the class(es).

(cf. 5113 - Absences and Excuses)

Grade Point Average

The Superintendent/Principal or designee shall determine the methodology to be used in calculating students' grade point averages (GPA), including the courses to be included within the GPA and whether extra grade weighting shall be applied to Advanced Placement, honors, and/or concurrent postsecondary courses.

(cf. 6141.5 - Advanced Placement)

(cf. 6172 - Gifted and Talented Student Program)

(cf. 6172.1 - Concurrent Enrollment in College Classes)

Legal Reference:

EDUCATION CODE

41505-41508 Pupil Retention Block Grant

48070 Promotion and retention

48205 Excused absences

48800-48802 Enrollment of gifted students in community college

48904-48904.3 Withholding grades, diplomas, or transcripts

49066 Grades; finalization; physical education class

49067 Mandated regulations regarding student's achievement

49069.5 Students in foster care, grades and credits

51242 Exemption from physical education based on participation in interscholastic athletics

76000-76002 Enrollment in community college

CODE OF REGULATIONS, TITLE 5

10060 Criteria for reporting physical education achievement, high schools

30008 Definition of high school grade point average for student aid eligibility

UNITED STATES CODE, TITLE 20

1232g Family Education Rights and Privacy Act (FERPA)

6101-6251 School-to-Work Opportunities Act of 1994

CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.67 Family Educational Rights and Privacy Act

COURT DECISIONS

Owasso Independent School District v. Falvo, (2002) 534 U.S. 426

Las Virgenes Educators Association v. Las Virgenes Unified School District, (2001) 86

Cal.App.4th 1

Swany v. San Ramon Valley Unified School District, (1989) 720 F.Supp. 764

Johnson v. Santa Monica-Malibu Unified School District Board of Education, (1986) 179

Cal.App.3d 593

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Aiming High: High Schools for the 21st Century, 2002

Taking Center Stage: A Commitment to Standards-Based Education for California's Middle Grades Students, 2001

Elementary Makes the Grade!, 2000

U.S. DEPARTMENT OF EDUCATION OFFICE FOR CIVIL RIGHTS CORRESPONDENCE

Report Cards and Transcripts for Students with Disabilities, October 17, 2008

WEB SITES

California Department of Education: <http://www.cde.ca.gov>

California Student Aid Commission: <http://www.csac.ca.gov>

U.S. Department of Education, Office for Civil Rights: <http://www.ed.gov/about/offices/list/ocr>

Policy KASHIA ELEMENTARY SCHOOL DISTRICT

adopted: March 10, 2021, Stewarts Point, California

Kashia ESD

Administrative Regulation Grades/Evaluation Of Student Achievement

AR 5121
Students

Written report cards displaying students' grades in each subject or course shall be distributed to parents/guardians at the end of each grading period. Parents/guardians shall be offered an opportunity to meet with their child's teacher(s) to discuss the grades and strategies to improve their child's performance.

(cf. 6020 - Parent Involvement)

Whenever it becomes evident to a teacher that a student is in danger of failing a course, the teacher shall arrange a conference with the student's parent/guardian or send the parent/guardian a written report. (Education Code 49067)

(cf. 5123 - Promotion/Acceleration/Retention)

Grades for Achievement

An Incomplete shall be given only when a student's work is not finished because of illness or other excused absence. If not made up within six weeks, the Incomplete shall become an F.

Because of the more rigorous nature of Advanced Placement, honors, and concurrent postsecondary courses, students receiving a grade of A, B, or C in those courses shall receive extra grade weighting as follows:

| | | | |
|---|-----------|---------------------------|------------------|
| A | (90-100%) | Outstanding Achievement | 5.0 grade points |
| B | (80-89%) | Above Average Achievement | 4.0 grade points |
| C | (70-79%) | Average Achievement | 3.0 grade points |

(cf. 6141.5 - Advanced Placement)
(cf. 6172 - Gifted and Talented Student Program)
(cf. 6172.1 - Concurrent Enrollment in College Classes)

Grades for Physical Education

No grade of a student participating in a physical education class may be adversely affected due to the fact that the student, because of circumstances beyond his/her control, does not wear standardized physical education apparel. (Education Code 49066)

(cf. 6142.7 - Physical Education)

Effect of Absences on Grades

Teachers who withhold class credit because of excessive unexcused absences shall so inform students and parents/guardians at the beginning of the school year or semester. When a student reaches the number of unexcused absences defined as excessive in Board policy, the student and parent/guardian shall again be notified of the district's policy regarding excessive unexcused absences.

(cf. 5113 - Absences and Excuses)

The student and parent/guardian shall have a reasonable opportunity to explain the absences.
(Education Code 49067)

If a student receives a failing grade because of excessive unexcused absences, the student's record shall specify that the grade was assigned because of excessive unexcused absences.
(Education Code 49067)

Grades for a student in foster care shall not be lowered if the student is absent from school due to either of the following circumstances: (Education Code 49069.5)

1. A decision by a court or placement agency to change the student's placement, in which case the student's grades and credits shall be calculated as of the date the student left school
2. A verified court appearance or related court-ordered activity

(cf. 6173.1 - Education for Foster Youth)

Grade Point Average

The Superintendent/Principal or designee shall calculate each student's GPA using the grade points assigned to each letter grade in accordance with the scale described in the section "Grades for Achievement" above. The grade points for all applicable coursework shall be totaled and divided by the number of courses completed.

(cf. 5126 - Awards for Achievement)
(cf. 6145 - Extracurricular and Cocurricular Activities)

Policy KASHIA ELEMENTARY SCHOOL DISTRICT
adopted: March 10, 2021, Stewarts Point, California

Kashia ESD

Board Policy

Release Of Directory Information

BP 5125.1

Students

The Board of Trustees recognizes the importance of maintaining the confidentiality of directory information and therefore authorizes the release of such information only in accordance with law, Board policy, and administrative regulation.

The Superintendent/Principal or designee may release student directory information to representatives of the news media or nonprofit organizations in accordance with Board policy and administrative regulation.

(cf. 1112 - Media Relations)

The Superintendent/Principal or designee may limit or deny the release of specific categories of directory information to any public or private nonprofit organization based on his/her determination of the best interests of district students. (Education Code 49073)

Colleges and prospective employers, including military recruiters, shall not have access to directory information. (10 USC 503; Education Code 49603)

(cf. 6164.2 - Guidance/Counseling Services)

Under no circumstances shall directory information be disclosed to a private profit-making entity, except for representatives of the news media and prospective employers, in accordance with Board policy. Private schools and colleges may be given the names and addresses of 12th-grade students and students who are no longer enrolled provided that they use this information only for purposes directly related to the institution's academic or professional goals. (Education Code 49073)

(cf. 1113 - District and School Web Sites)

Legal Reference:

EDUCATION CODE

49061 Definitions

49063 Notification of parents of their rights

49073 Release of directory information

49073.5 Directory information; military representatives; telephone numbers

49603 Public high schools; military recruiting

UNITED STATES CODE, TITLE 10

503 Military recruiter access to directory information

UNITED STATES CODE, TITLE 20

1232g Family Educational Rights and Privacy Act

7908 Armed forces recruiter access to students and student recruiting information

CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.67 Family Educational Rights and Privacy

Management Resources:

U.S. DEPARTMENT OF EDUCATION GUIDANCE

Access to High School Students and Information on Students by Military Recruiters, 2002

WEB SITES

U.S. Department of Education, Family Policy Compliance Office:

<http://www.ed.gov/policy/gen/guid/fpco/index.html>

Policy KASHIA ELEMENTARY SCHOOL DISTRICT

adopted: March 10, 2021, Stewarts Point, California

Kashia ESD

Administrative Regulation

Release Of Directory Information

AR 5125.1
Students

Definition

Directory information means information contained in an education record of a student that would not generally be considered harmful or an invasion of privacy if disclosed. Such student information includes: (34 CFR 99.3; Education Code 49061)

1. Name
2. Address
3. Telephone number
4. Email address
5. Date and place of birth
6. Major field of study
7. Participation record in officially recognized activities and sports
8. Weight and height of athletic team members
9. Dates of attendance
10. Degrees and awards received
11. Most recent previous school attended

Notification to Parents/Guardians

At the beginning of each school year, all parents/guardians shall be notified as to the categories of directory information the district school plans to release and the recipients of the information. The notification shall also inform parents/guardians of their right to refuse to let the district designate any or all types of information as directory information and the period of time within which a parent/guardian must notify the district in writing that he/she does not want a certain category of information designated as directory information. (34 CFR 99.37; Education Code 49063, 49073)

(cf. 5125 - Student Records)
(cf. 5145.6 - Parental Notifications)

The Superintendent/Principal or designee shall notify parents/guardians that they may request that the district not release the name, address, and telephone number of their child to military recruiters, employers, or institutions of higher education without prior written consent. (20 USC 7908)

Parent/Guardian Consent

Directory information shall not be released regarding any student whose parent/guardian notifies the district in writing that such information not be disclosed without the parent/guardian's prior consent. (20 USC 1232g, 7908; Education Code 49073)

For a former student, the district shall continue to honor any valid request to opt out of the disclosure of directory information made while the student was in attendance at the district, unless the opt-out request has been rescinded. (34 CFR 99.37)

Policy KASHIA ELEMENTARY SCHOOL DISTRICT
adopted: March 10, 2021, Stewarts Point, California

Kashia ESD

Exhibit

Release Of Directory Information

E 5125.1

Students

PARENT/GUARDIAN NOTICE RELEASE OF DIRECTORY INFORMATION

The Family Educational Rights and Privacy Act (FERPA), a federal law, requires that Horicon Elementary School District, with certain exceptions, obtain your written consent prior to the disclosure of personally identifiable information from your child's education records. However, the district may disclose appropriately designated "directory information" without written consent, unless you have advised the district to the contrary in accordance with district procedures. The primary purpose of directory information is to allow the district to include this type of information from your child's education records in certain school and/or district publications. Examples include:

- * a playbill, showing your child's role in a drama production;
- * the annual yearbook;
- * honor roll or other recognition lists;
- * graduation programs; and
- * sports activity sheets, such as for wrestling, showing weight and height of team members.

Directory information, which is information that is generally not considered harmful or an invasion of privacy if released, can also be disclosed to outside organizations without a parent/guardian's prior written consent. Outside organizations include, but are not limited to, companies that manufacture class rings or publish yearbooks. In addition, two federal laws require districts receiving assistance under the Elementary and Secondary Education Act of 1965 (ESEA) to provide military recruiters, upon request, with three directory information categories - names, addresses and telephone listings - unless parents/guardians have advised the district that they do not want their child's information disclosed without their prior written consent.

If you do not want the district to disclose directory information from your child's education records without your prior written consent, you must notify the district in writing by October 1st. The district has designated the following information as directory information:

1. Name
2. Address
3. Telephone number

4. Electronic mail address
5. Photograph
6. Date and place of birth
7. Major field of study
8. Participation in officially recognized activities and sports
9. Weight and height of athletic team members
10. Dates of attendance
11. Degrees and awards received
12. Most recent previous school attended

Policy KASHIA ELEMENTARY SCHOOL DISTRICT
adopted: March 10, 2021, Stewarts Point, California

Kashia ESD

Administrative Regulation

Challenging Student Records

AR 5125.3
Students

The custodial parent/guardian of any student may submit to the Superintendent/Principal or designee a written request to correct or remove from his/her child's records any information concerning the child which he/she alleges to be any of the following: (Education Code 49070)

1. Inaccurate
2. An unsubstantiated personal conclusion or inference
3. A conclusion or inference outside of the observer's area of competence
4. Not based on the personal observation of a named person with the time and place of the observation noted
5. Misleading
6. In violation of the privacy or other rights of the student

(cf. 5121 - Grades/Evaluation of Student Achievement)
(cf. 5125 - Student Records)

When a student grade is challenged, the teacher who gave the grade shall be given an opportunity to state orally, in writing, or both, the reasons for which the grade was given. Insofar as practicable, he/she shall be included in all discussions related to any grade change. In the absence of clerical or mechanical error, fraud, bad faith or incompetency, the student's grade as determined by the teacher shall be final. (Education Code 49066)

Within 30 days of receiving a request to correct or remove information from a record, the Superintendent/Principal or designee shall meet with the parent/guardian and with the employee (if still employed) who recorded the information in question. The Superintendent/Principal or designee shall then sustain or deny the allegations. (Education Code 49070)

If the parent/guardian's allegations are sustained, the Superintendent/Principal or designee shall order the correction or removal and destruction of the information. (Education Code 49070)

If the Superintendent/Principal or designee denies the allegations, the parent/guardian may write within 30 days to appeal the decision to the Board of Trustees. Within 30 days of receiving the written appeal, the Board shall meet in closed session with the parent/guardian and the employee

(if still employed) who recorded the information in question. The Board shall then decide whether or not to sustain or deny the allegations. If it sustains any or all of the allegations, the Superintendent/Principal or designee shall immediately correct or remove and destroy the information from the student's records. (Education Code 49070)

The decision of the Board shall be final. If the decision of the Superintendent/Principal or designee or Board is unfavorable to the parent/guardian, the parent/guardian shall have the right to submit a written statement of objections. This statement shall become a part of the student's record. (Education Code 49070)

Both the Superintendent/Principal or designee and the Board have the option of appointing a hearing panel to assist in making the decision. The hearing panel may be used at the discretion of the Superintendent/Principal or designee or the Board provided that the parent/guardian consents to releasing record information to panel members. (Education Code 49070, 49071)

The right to challenge a record becomes the sole right of the student when the student becomes 18 or attends a postsecondary institution. (Education Code 49061)

At the beginning of each school year, parents/guardians shall be notified of the availability of the above procedures for challenging student records. (Education Code 49063)

(cf. 5145.6 - Parental Notifications)

Legal Reference:

EDUCATION CODE

49061 Definitions

49063 Notification of parents of their rights

49066 Grades; change of grade; physical education grade

49070 Challenging content of records

49071 Hearing panel

UNITED STATES CODE, TITLE 20

1232g Family Educational and Privacy Rights Act of 1974

Policy KASHIA ELEMENTARY SCHOOL DISTRICT
adopted: March 10, 2021, Stewarts Point, California

STEPHEN ROATCH ACCOUNTANCY CORPORATION

Certified Public Accountants

Stephen Roatch - President
Habbas Nassar - Vice President

January 8, 2021

Management and Governing Board of
Kashia Elementary School District
P.O. Box 129
Stewarts Point, CA 95480

Year 3 of 3-year contract

This letter confirms that Kashia Elementary School District has requested our firm to perform only the audit services described in this letter and has not requested our firm to provide any specific internal control review or fraud audit service. This letter also confirms our understanding of the terms and objectives of our audit engagement and the nature and limitations of the services we will provide.

We are pleased to confirm our understanding of the services we are to provide Kashia Elementary School District for the fiscal year ending June 30, 2021. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Kashia Elementary School District as of and for the year ended June 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Kashia Elementary School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Kashia Elementary School District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's discussion and analysis
2. Budgetary comparison information
3. Schedules of the proportionate share of the net pension liabilities
4. Schedules of contributions

We have also been engaged to report on supplementary information other than RSI that accompanies Kashia Elementary School District's financial statements. We will subject the supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements. The Schedule of Financial Trends and Analysis will not be subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we will not express an opinion or provide any assurance on it.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting (K-12 Audit Guide)*, prescribed in the *California Code of Regulations*, Title 5, section 19810 and following, and will include tests of the accounting records of Kashia Elementary School District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Kashia Elementary School District's financial statements. Our report will be addressed to the Governing Board of Kashia Elementary School District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Kashia Elementary School District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Audit Procedures - General (Concluded)

We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions, as applicable. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures - Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform test of Kashia Elementary School District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes, management's discussion and analysis, budgetary comparison information, schedules of the proportionate share of the net pension liabilities, schedules of contributions, and supplementary schedules and information (nonaudit services), as applicable, of the Kashia Elementary School District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. As part of our engagement, we may propose standard, adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on the financial statements.

Management Responsibilities (Concluded)

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period; and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services (management's discussion and analysis, budgetary comparison information, schedules of the proportionate share of the net pension liabilities, schedules of contributions, and supplementary schedules and information, as applicable) we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and any other nonaudit services we provided and that you have reviewed and approved the financial statements and related notes and any other nonaudit services we provided prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If for whatever reason your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

In accordance with Education Code 41020, audit reports will be filed with the County Superintendent of Schools, the California Department of Education, and the State Controller's Office by December 15th following the close of the fiscal year. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Stephen Roatch Accountancy Corporation and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State Controller's Office or its designee, Department of Education, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Stephen Roatch Accountancy Corporation personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State Controller's Office. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

Stephen Roatch, Certified Public Accountant (CPA) is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. We agree that our all-inclusive fee will be **\$15,000** for the fiscal year ending June 30, 2021. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. An additional fee will be charged for attending meetings with the District's Board, if deemed appropriate.

Engagement Administration, Fees, and Other (Concluded)

Either party may terminate this agreement at any time for any reason, providing 30 days written notice is given to the other party. It is understood that payment shall be made for services rendered to the point of termination.

It is agreed that the District will withhold ten (10) percent of the audit fee until the State Controller certifies that the report conforms to the reporting provisions of the *Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting (K-12 Audit Guide)*.

In accordance with Education Code Section 14505, it is further agreed that the District will withhold fifty (50) percent of the audit fee for any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to reporting provisions of the *Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting (K-12 Audit Guide)*.

The State Controller of California has required that all Districts and auditors contracting for multi-year engagements include a stipulation that the contract is null and void if the auditor is declared ineligible to perform LEA audits.

In the event that the GASB, FASB, AICPA, GAO, OMB, or the Education Audit Appeals Panel's Office issues additional standards or audit procedures that require additional work during the audit period, we will discuss these requirements with you before proceeding further. Before starting the additional work, we will prepare an estimate of the time necessary, as well as the fee for performing the additional work. Our fee for addressing the additional requirements will be our standard hourly rates for each person involved in the additional work.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

In the event we are required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our applicable hourly rates, for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

Management and Governing Board of
Kashia Elementary School District
January 8, 2021
Page Eight of Eight

In the event that we are or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent that such obligation is or may be a direct or indirect result of your intentional or knowing misrepresentation or provision to us of inaccurate or incomplete information in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us, defend us, and hold us harmless as against such obligations.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any subsequent peer review reports. We have attached a copy of our latest external peer review report of our firm for your consideration and files. We are very pleased to participate in this review program as continued evidence of our emphasis on providing Kashia Elementary School District, the highest quality audit.

This engagement letter is contractual in nature and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We appreciate the opportunity to be of service to Kashia Elementary School District and believe this letter accurately summarizes the significant terms of our engagement. If, after full consideration, you agree that the foregoing terms shall govern this engagement, please sign this letter in the spaces provided and return the original signed letter to our office, keeping a fully-executed copy for your records.

Sincerely,

STEPHEN ROATCH ACCOUNTANCY CORPORATION



Stephen Roatch, Certified Public Accountant
President

RESPONSE:

This letter correctly sets forth the understanding of Kashia Elementary School District.

Management - Approved by:

Name: _____

Title: _____

Date: _____

Governing Board - Acknowledged by:

Board President

Kashia Elementary
School District

Comprehensive School Safety Plan
March 2017 – June, 2020

Members of the Governing Board

Charlene Pinola, President
Glenda Antone, Clerk
Gene Parrish

Members of the Safety Committee

Amy Ruegg, Teacher
Frances Johnson, Superintendent/ Principal
Sea Ranch Fire Protection Department
Sonoma County Sheriff
Kashia Tribal Council

Kashia Elementary School District

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| Goals for Desired Change | |
| Strategies and Activities | |
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| Communication & Evaluation of the Plan | |
| SECTION B: Adopted Board Policies | |
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| SECTION D: Kashia Family Handbook | |
| Appendix A: Annual Report on Status of the Plan (SARC) | |

Kashia Elementary School District

Kashia School is a kindergarten through eighth grade elementary school district. The rural, one school district is located in the northwest corner of Sonoma County. The district is one of the smallest, sitting in the middle of Horicon School District on Tribal land. Kashia has a population of 9 students. The original one room schoolhouse is still located on an adjacent property, and operates as a museum.

There are 1 equivalent full time teachers, with parent assistants. District personnel consists of a Principal/Superintendent hired from SCOE, a supplemental resource teacher, a supplemental Business Manager, and parent community workers for lunches, custodial, maintenance and yard duty.

District Safety Vision:

A safe school is a place where learning can occur in a welcoming environment free of intimidation, violence and fear. Kashia Elementary School district is dedicated to providing a safe environment for children so they can focus on learning and growing.

District Safety Mission

Kashia Elementary School District is committed to the safety and security of students, staff, and visitors within Kashia School facilities. Professional development and collaborative partnerships are necessary to the success of the safety plan and emergency management efforts that include prevention, preparedness, response, and recovery procedures relevant to potential natural and human caused crisis.

Safe School Planning

Safe School planning is a partnership that includes a working relationship with local emergency responders, community members, parents and students. A safe school plan is a dynamic process that is comprehensive, evaluative and constantly evolving. The Kashia Elementary School District Comprehensive School Safety Plan will be reviewed, evaluated, and amended as needed each school year by the Parent Teacher Organization and the Board of Trustees. If there are any significant changes, the revised plan will be placed on the February regular meeting of the Board of Trustees for public hearing to allow public input before it is readopted.

Our Goals

This Comprehensive School Safety plan has several overarching goals. They are as follows:

- To help our Kashia community create a school atmosphere that is safe, respectful, fair, and conducive to learning.
- To prepare ourselves to respond calmly and competently to any possible disaster, keeping foremost always the safety and well-being of students and staff.
- To comply fully with all requirements of the California Education Code.

To further these goals, this plan has been prepared in conformance with the provisions of California Education Code #32282 and all relevant Kashia Elementary School District Board and Administrative Policies.

Rights

“All students and staff of primary, elementary, junior high, and high schools have an inalienable right to attend campuses which are safe, secure, and peaceful.”

California Constitution, Article 1, and Section 28(c): Right to Safe Schools

Data Analysis

| Data Source | 2018-19 | 2019-20 |
|--------------------------------|---------|---------|
| | | |
| California Health Kids Survey | | |
| | | |
| Suspensions | X | X |
| | | |
| Office Discipline Records | X | X |
| | | |
| Attendance Trends | X | X |
| | | |
| Community data (parent survey) | | |

Conclusions from Data:

- Healthy Kids Survey was not administered in 2019, percentage of parent permissions was not sufficient.
- Suspensions records in 2019-20 were for 0 students.
- Baseline office referral data kept from 2019-20, had no occurrences.
- Average daily attendance in 2019-20 of the 10 students
-

| Grade | 1 st Trim | 2nd trim | | | 3rd trim | Average |
|-----------------|----------------------|----------|--|--|----------|---------|
| Kinder | | | | | | |
| 1 st | | | | | | |
| 2 nd | | | | | | |
| 3 rd | | | | | | |
| 4 th | | | | | | |
| 5 th | | | | | | |
| 6 th | | | | | | |
| 7 th | | | | | | |
| 8 th | | | | | | |

Attendance continues to be an issue for Kashia School District

Conclusions from Parent, Teacher and Student Input:

Parent surveys were not distributed in the 2019-20 school year.



Goals, Strategies and Activities for Ensuring a Safe and Orderly Environment

Component I – People and Programs - Supports and Engagement Violence, Victimization & Substance Use

| |
|--|
| Goal #1 |
| Comprehensive implementation of Second Step Curriculum K-8. |
| Measurable Objective: By June, 2019, 90% of students will be able to consistently use strategies for solving conflicts, supporting appropriate behavior of peers, calming themselves, taking risks or challenges, as measured by trimester surveys to be completed by yard supervisors or teacher. |
| Action Steps |
| 1.0 Classroom will conduct Safety lessons each week. |
| 2.0 Playground support with principal observation and coaching at recess. |
| 3.0 Parent Communication and Education of strategies and similar language to be reinforce. |

| | |
|------------------------------------|--|
| Responsible leads and participants | Frances Johnson, Principal/Superintendent Amy Ruegg, Teacher |
| Completion Date and Budget | By June 2020 Training, collaboration time, coaching (ongoing) |
| Resources Needed | Instructional funding for curriculum resources. Release time or scheduling for teacher to model lessons |
| How we will Monitor and evaluate | Monthly check-in at staff/collaboration meetings Observations of lessons Student observation Discipline records evaluated for decreases |

Component II – Place

| |
|---|
| Goal #1: Playground Improvement |
| Objective: To post playground hours and supervision guidelines. Monitor grounds maintenance. Paint playground as needed and inspect for damage. |
| Action Steps |
| 1.0 Phase 1: <ul style="list-style-type: none">a. Signs posted in a visible location.b. Custodian/maintenance contracted employees inspect playground and equipment on a weekly basis.c. Superintendent/teacher communicate with parent group about needs and concerns. |

Communication and Evaluation of the Plan

| | |
|------------------------------------|---|
| Responsible leads and participants | Frances Johnson, Superintendent/Principal Amy Ruegg, Teacher |
| Completion Date and Budget | June 2020 \$500 maintenance |
| Resources Needed | Volunteers, and time |
| How we will Monitor and evaluate | Monthly facility meetings Monthly board and parent group reporting |

| | | |
|---|---|-------------------------|
| Method for Communicating Plan and Notifying Public: <i>Ed Code 32288</i> | Date of Public Hearing : <u>June 2020</u> Site of Public Hearing: <u>Kashia School District, Classroom</u> | |
| | <p>The School is encouraged to notify, in writing, the following persons and entities, if available, of the public meeting:</p> <ul style="list-style-type: none"> In order to ensure compliance with this article, each School District or County Office of Education shall annually notify the State Department of Education by October 15 of any schools that have not complied with <i>Ed Code 32281</i> | |
| Review of Progress for Last Year | Name: Frances Johnson | Date: December 16, 2020 |
| Law Enforcement Review | Name: | Date: tbd |
| Parent Teacher Org | Name: TBD | Date: NA |
| School Board Approval | Name: Charlene Pinola | Date: December 16, 2020 |

Method of Evaluation: How was the previous plan monitored?

What progress was made on Component 1 (People and Programs)?

Resources provided for new teacher. Lessons are currently being taught weekly, as observed and reported by superintendent/principal.

Discipline School –Behavior expectations and discipline consequences reviewed in class at the beginning of the year, and mid year.

What progress was made on Component 2 (Place / Physical Environment)

For the 2016-17 school year, classroom and bathrooms were painted and reconfigured to make a more positive learning environment. 2017-18 weaving class was introduced to promote cultural pride and education.

Signs have been purchased for playground hours as well as drug and alcohol usage on campus and the consequences of each.

| Fund 01 - General Fund | | Fiscal Year 2021 through 06/30/2021 | | | | |
|--|-------------|-------------------------------------|-------------------|--------------------|-------------------|------------|
| | | Budget | Actual | Encumbrance | Balance | Avail |
| REVENUES | | | | | | |
| LCFF Revenue Sources | (8010-8099) | 201,761.00 | 117,129.81 | | 84,631.19 | 42% |
| Federal Revenue | (8100-8299) | 119,694.00 | 14,268.00 | | 105,426.00 | 88% |
| Other State Revenue | (8300-8599) | 9,949.00 | 2,512.24 | | 7,436.76 | 75% |
| Other Local Revenue | (8600-8799) | 109,563.00 | 103,004.26 | | 6,558.74 | 6% |
| Total Revenues | | 440,967.00 | 236,914.31 | | 204,052.69 | 46% |
| EXPENDITURES | | | | | | |
| Certificated Salaries | (1000-1999) | 68,537.00 | 39,940.85 | 26,751.40 | 1,844.75 | 3% |
| Classified Salaries | (2000-2999) | 53,327.00 | 12,375.00 | 2,070.00 | 38,882.00 | 73% |
| Employee Benefits | (3000-3999) | 37,172.00 | 11,098.54 | 9,737.60 | 16,335.86 | 44% |
| Books and Supplies | (4000-4999) | 47,465.00 | 27,437.29 | .00 | 20,027.71 | 42% |
| Services & Operating Expenses | (5000-5999) | 216,354.00 | 109,920.34 | 64,303.78 | 42,129.88 | 19% |
| Total Expenditures | | 422,855.00 | 200,772.02 | 102,862.78 | 119,220.20 | 28% |
| Operating Surplus/(Deficit) | xx | 18,112.00 | 36,142.29 | (66,720.49) | | |
| Beginning Fund Balance | | 334,243.00 | 334,242.21 | 334,242.21 | | |
| Net Ending Fund Balance | | 352,355.00 | 370,384.50 | 267,521.72 | | |
| *** calculated *** | | | | | | |
| Components of Ending Fund Balance | | | | | | |
| Reserve economic Uncertainty - 9789 | | 70,000.00 | .00 | | | |
| Undesignated/unappropriated - 9790 | | 282,355.00 | .00 | | | |
| Ending Fund Balance | | 352,355.00 | .00 | | | |

xx 12/14/2020 # 14,962
 xx 02/10/2021 # 18,112
3,150

Elem Ed <3,150> Book, Travel, Supplies