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

Special Agenda
Governing School Board
Wednesday, June , 2023 4:00 p.m.
Office, Kashia School District

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

Glenda Antone	_____	Greg Medici	_____
Coleen McCloud	_____	Dan Blake	_____
Rick Parrish	_____		

2. Approval of Agenda

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

4. Consent Agenda
   - 4.1 Approve Revised March 8, 2023 – No April Meeting Minutes – May 10, 2023
   - 4.2 Approve March, April & May Vendor Warrants
   - 4.3 Approve January through March 2023 Williams Quarterly Report

5. Reports and Communications
   - 5.1 Governing Board Members
   - 5.2 Superintendent
   - 5.3 PTO

6. Items Scheduled for Information and Discussion
   - 6.1 Review 2023-24 Classified Salary Schedules
   - 6.2 Enrollment and ADA (Average Daily Attendance) – Implications for Lapsation
   - 6.3 RESIG Inspection Findings Report
   - 6.4 Review 2023-24 Certificated Salary Schedule

8. Items Scheduled for Discussion and Action
   - 8.1 Approve 2023-24 LCAP
   - 8.2 Approve 2023-24 Budget
   - 8.3 Approve 2023-24 LCFF
   - 8.4 Approve 2023-24 Excess Minimum Reserve Requirement
   - 8.5 Approve Hiring Staff Presented by SCOE

8 Items Scheduled for Future Board Meetings
   - 8.1 Board Policies
   - 8.2 45 Day Budget Updates
   - 8.3 Quarterly Uniform Complaints Report
   - 8.4 Staffing

9 Adjournment

Next Scheduled Meetings
Wednesday, August 9, 2023

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

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   - 8.3 Quarterly Uniform Complaints Report
   - 8.4 Staffing

9 Adjournment

Next Scheduled Meetings
Wednesday, August 9, 2023

Kashia School District
Minutes
Board Meeting, March 8, 2023

1. Meeting called to order at 4:12 by Board President Glenda Antone
   Roll Call: Trustee Glenda Antone, Trustee Rick Parrish (by phone), Trustee Coleen McCloud
   Staff: Tami Bell, Patti Pomplin

2. Approval of Agenda: Moved by Trustee Parrish, seconded by Trustee McCloud and passed unanimously by the Board to approve the agenda as presented.

3. Public Comment on Non Agenda Items – None

4. Communication
   4.1 Legal Update for Brown Act Virtual Meetings Reviewed

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 Approve February 8, 2023 $ February 27, 2023 Special Meeting Minutes
   5.2 Approve February Vendor Warrants

6. Reports and Communications
   6.1 Governing Board – None
   6.2 Superintendent – signed contract for Special Ed services; Mehl's Electric putting together an estimate for school generators estimated to be $25,000; gutters need to be cleaned and moved away from the buildings to drain better; possible leak in classroom; Quan removed trees, need to talk to Tribe about branches by fence; would like a closed session in April to talk about the teacher and the SCOE evaluation.
   6.3 Business Manager – Impact Grant application for 2023-24 submitted; $450,000 Literary Grant received.
   6.4 PTO – Planning field trips to Alcatraz/discovery museum/CA Academy of Science in April and the Monterey Bay Aquarium in June.

7. Items Scheduled for Information and Discussion
   7.1 School Cameras
   Trustee Antone thought the camera's on campus only needed new batteries to work and she knew where to find the password for them to be usable.
   7.2 First Reading Board Policies
   BP 4117.13 Early Retirement Option
   AR 4117.14 Postretirement Employment
   BP 4119.42 Exposure Control Plan for Bloodborne Pathogens
   AR 4119.42 Exposure Control Plan for Bloodborne Pathogens
   E 4119.42 Exposure Control Plan for Bloodborne Pathogens
   BP 4119.43 Universal Precautions
   AR 4119.43 Universal Precautions
   BP 4131 Staff Development
   BP 4131.1 Beginning Teacher Support/Induction
   BP 4135 Soliciting and Selling
   BP 4136 Nonschool Employment
   BP 4138 Mentor Teachers

8. Items Scheduled for Discussion and Action
   8.1 Approved the 2021-22 Certification of Corrective Action for Audit Finding
   Moved by Trustee McCloud, seconded by Trustee Parrish with one abstention, motion passed to approve the corrective action as presented.
   8.2 Approve Layoff/Non-Reelection Notification
   Not needed.
   8.3 Approved Budget Updates
   Moved by Trustee McCloud, seconded by Trustee Parrish with one abstention, motion passed by the board to approve the budget updates as presented.
   8.4 Approved Second Interim Report
   Moved by Trustee McCloud, seconded by Trustee Parrish with one abstention, motion passed by the board to approve the 2nd Interim Report as presented.
   8.5 Approved Contract with Unique Communications Assessment Results for Education
   Moved by Trustee Parrish, seconded by Trustee McCloud with one abstention, motion passed by the board to approve the contract for Special Ed services through the remainder of the 2022-23 school year.

9. Items Scheduled for Future Board Meetings.
   9.1 Board Policies
   9.2 Budget Updates
   9.3 Tentative 2023-24 Budget
   9.4 LCAP
   9.5 2023-24 School Calendar
   9.6 Williams Uniform Complaint Report

10. Meeting Adjourned at 5:18

Next Regular Meeting
Wednesday, April 5, 2023

Respectfully submitted: Patti Pomplin

Signed: ______________________________
Rick Parrish, Clerk

Kashia School District
Minutes
Special Board Meeting, April 19, 2023

Board Meeting Did Not Occur

Attached Letter was Read

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

We, The Kashia School Board do not accept the March 2023 Kashia School Board packet or minutes presented in the April 2023 Board packet. The information written by Patti Pomplin, current CBO, is inaccurate and does not reflect the facts of the meeting.

Since July 2022 Patti Pomplin has ignored the requests of the Kashia School Board. She did not sign her new contract or present a work calendar. She has not turned in her monthly time sheets which are to be reviewed and approved by the Kashia School District. In July she went to the post office and without permission, requested that all school mail be sent to her home address.

Board President Glenda Antone wrote her to say that all school mail was official business and should go to the school mailbox as it has for years. Patti ignored the request, went to Greg from SCOE, who told the Board President that the keys would be returned by the time school began, mid August. Patti Pomplin still has the keys to this day, in violation of Kashia School protocol.

In July 2022, Kashia School was in great shape, clean, orderly, with many cultural projects and good community relations. The school had a positive cash reserve of more than $500,000 and a promise of $450,000 more to to come. The $450,000 did arrive. In just 7 years, under the leadership of Superintendent Frances Johnson and the Kashia Board, the school had gone from a negative cash flow to this impressive reserve. Kashia school now had almost a million in addition to the regular operating school funds received each year.

Patti Pomplin's March Board packet shows an intent to strip Kashia of its' hard earned money, gained over the past seven years through the efforts of the previous Superintendent, Frances Johnson and Kashia School Board. She states that the Total Services for 2021-2022 was $243,647 and that Total Services for 2022-2023 will be $832,073. This is a red flag! According to her part time CBO contract, she is not to receive health or welfare benefits.Yet she charged the school PERS $8,634 for 2022-2023 and projected $16,200 for 2023-2024. She did not itemize these expenses relative to to specific people.

The Kashia School Board requests an itemized list of all incoming funds to Kashia for the 2022-2023 school year. We want to know how much Special Ed money was received and how it was used. We request invoices showing exactly what monies were paid, to which particular individual and for what purpose. Any transfer of of Kashia money to another school, business or personal account needs to be disclosed. We expect all Kashia School documents to be returned to Kashia School by April 30, 2023. The arrangement of time must be made with the Board. The documents then are to be locked in a secure location.

Concerning the Superintendent/Principal salary, she states "prior employees in this position had one salary, not both, of. $87,500." She knows that this is not true. The Superintendent/Principal has been paid on the SCOE Project Director salary for 8 years. We on the Board know this and feel Ms. Pomplin is attempting to deceive us.

According to 7.4 she only projects a surplus of only $61,783 for 2023-2024. Also in 7.4 she plans for one full time teacher, no Superintendent/Principal, cuts the Resource teacher from 50% to one day a week and keeps the instructional aide.

At he same time, while attempting to drastically reduce services for Kashia, she is asking for "Additional PERS for CBO due to expected loss of hours at Horicon". We do not agree to pay any more money to Patti. Her contract clearly states," Both parties agree Business Manager is not eligible for District paid Health and Welfare. In the past Patti had to return money to Kashia which she put in her PERS. It was about $12,000. She shrugged it off, saying that she had not personally taken the money and it would be returned to Kashia. It did show up as returned in a Board Packet, but we do not know if it was really returned or just a paper manipulation.

For reference we are submitting one of the contracts for Patti and a time sheet.She never turned in her contract for this year even though it was left for her and a copy was given to Mr. Bell to make sure it was signed and given to the Board.

This is only an outline. When we receive all school documents, continue with legal counsel, and an independent auditor, we will request another Board meeting. As it is, the Board packets are a sham, an attempt to once again bring Kashia to financial ruin. We will not let this happen and will take all legal steps necessary to preserve Kashia School and its' resources.

School Board Members:

Glenda Antone Glenda Antone

Coleen McCloud

Rick Parrish Rick Parrish

Kashia School District
Minutes
Board Meeting, May 10, 2023

1. Meeting called to order at 4:12 by Board President Glenda Antone
   Roll Call: Trustee Glenda Antone, Trustee Rick Parrish (by phone), Trustee Coleen McCloud
   Staff: Dan Blake – SCOE, Greg Medici - SCOE, Patti Pomplin
   Community Member: Deborah Sheldon

2. Approval of Agenda: Moved by Trustee Parrish, no Second

3. Public Comment on Non Agenda Items – Deborah Sheldon asked questions on the board's behalf, Greg Medici answered.

4. Communication – Some Items were Discussed
   4.1 2023-24 Impact Grant Application
   4.2 2021-22 SCOE Expenditure per ADA Report
   4.3 2022-23 Literacy Coaches and Reading Specialists Grant
   4.4 SCOE Second Interim Approval Letter
   4.5 Signed Business Services Agreement through December 2025
   4.6 AHERA Three Year Asbestos Reinspection

5. Consent Agenda – No Action Taken
   5.1 Approve Revised March 8, 2023 – No April Meeting Minutes
   5.2 Approve March and April Vendor Warrants
   5.3 Approve January through March 2023 Williams Quarterly Report

6. Reports and Communications - None
   6.1 Governing Board Members
   6.2 Superintendent
   6.3 Business Manager
   6.4 PTO
   6.5

7. Items Scheduled for Information and Discussion – No Discussion
   7.1 Second Reading Board Policies
       BP 4117.13 Early Retirement Option
       AR 4117.14 Postretirement Employment
       BP 4119.42 Exposure Control Plan for Bloodborne Pathogens
       AR 4119.42 Exposure Control Plan for Bloodborne Pathogens
       E 4119.42 Exposure Control Plan for Bloodborne Pathogens
       BP 4119.43 Universal Precautions
       AR 4119.43 Universal Precautions
       BP 4131 Staff Development
       BP 4131.1 Beginning Teacher Support/Induction
       BP 4135 Soliciting and Selling
       BP 4136 Nonschool Employment
       BP 4138 Mentor Teachers
   7.2 Review Local School Calendars for 2023-24
   7.3 Review Preliminary 2023-24 Budget
   7.4 Review Possible Superintendent/Principal Salary Schedule and Job Description

7.5 Review 2023-24 Classified Salary Schedules
7.6 Discuss Possibility of Purchasing a SMART Board for the Classroom
7.7 Enrollment and ADA (Average Daily Attendance) – Implications for Lapsation
7.8 RESIG Inspection Findings Report
7.9 CDE Affordable Connectivity Program

8. Items Scheduled for Discussion and Action – No Action Taken
   8.1 Approve 2023-24 Certificated Salary Schedule with 6.56% COLA
   8.2 Discuss/Review Kashia & SCOE Contract – Personnel Coverage for Remainder of 2022-23 and 2023-24 School Year
   8.3 Discuss Kashia Employee/Vendor/Contractor Coverage & Vacancies for Remainder of 2022-23 and Needs for 2023-24 School Year
   8.4 Approve Resolution #05102023 Hazard Mitigation Plan

9. Adjourn to Closed Session – 5:11 p.m.

   Government Code: 3549.1 & 54957.6
   Personnel – Business Manager

10. Reconvene to Open Session 6:30 p.m.

11. Reportable Action from Closed Session

    The Board took no action from Closed Session.

12. Items Scheduled for Future Board Meetings.
    12.1 Board Policies
    12.2 Budget Updates
    12.3 Preliminary 2023-24 Budget
    12.4 LCAP
    12.5 2023-24 Calendar
    12.6 Quarterly Uniform Complaints Report
    12.7 2023-24 Staffing

13. Meeting Adjourned at 6:31 p.m.

Next Regular Meeting
Wednesday, June 7, 2023 – Public Hearings
Wednesday, June 14, 2023 – Regular Meeting

Respectfully submitted: Patti Pomplin

Signed: ________________________________
Rick Parrish, Clerk

Checks Dated 03/01/2023 through 05/31/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1947663	03/01/2023	Frontier Communications	01-5911	70778596821013815		262.56
1947664	03/01/2023	Hillyard	01-4353	towel dispenser		80.49
1947665	03/01/2023	Martin's Mowing	01-5800	weet eat, mow, dump run, clean up		3,702.50
1947666	03/01/2023	Sonoma County Office Of Ed	01-5838	District Administrator		13,903.83
1947667	03/01/2023	Sonoma-3871	01-5560	compost	29.55	
				yard waste	42.36	71.91
1949133	03/08/2023	Francis K Macias	01-5800	february meals		144.00
1949134	03/08/2023	Hillyard	01-4353	paper towels		139.28
1949135	03/08/2023	Pacific Gas & Electric	01-5520	28343238771		211.76
1949136	03/08/2023	Patti Pomplin	01-4310	books	59.51	
			01-4350	office key box	37.92	
			01-4353	vacuum - extension cords - hooks - garden	337.80	435.23
1950752	03/15/2023	Ally Technology Consulting	01-5840	adjusted through year end		235.00
1950753	03/15/2023	Hillyard	01-4353	mirror		144.42
1950754	03/15/2023	Laura Rohrman	01-4310	tpt	4.00	
			01-4700	pizza food	256.04	260.04
1950755	03/15/2023	Coleen McCloud	01-5201	fingerprinting		85.25
1950756	03/15/2023	Pacific Gas & Electric	01-5520	93967066411	60.83	
				94383733055	88.04	148.87
1950757	03/15/2023	Patti Pomplin	01-4310	books	12.92	
			01-4353	emergency phone	43.37	56.29
1950758	03/15/2023	Recology Sonoma Marin	01-5560	1812654333		211.45
1952141	03/22/2023	Laura Rohrman	01-4353	keys		48.88
1952142	03/22/2023	NSCAPSD	01-5800	account #9530		75.00
1952143	03/22/2023	Patti Pomplin	01-4310	headphones		149.67
1953221	03/29/2023	ESP & Alarms Inc	01-5832	april to june 874-599,874-600		180.00
1953222	03/29/2023	Frontier Communications	01-5911	70778596821013815		262.29
1953223	03/29/2023	Patti Pomplin	01-4310	book	8.07	
				classroom supplies	130.08	
				special ed supplies	86.93	
			01-4340	3 laptops	1,143.51	
				ethernet connection	179.01	
			01-4353	custodial supplies	53.14	
				eye wash stations	67.68	
			01-4700	food service	190.92	1,859.34
1954145	04/05/2023	Patti Pomplin	01-4310	books	154.78	
				multiplication boards	43.36	

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.

Checks Dated 03/01/2023 through 05/31/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1954145	04/05/2023	Patti Pomplin	01-4350	office supplies	74.58	
			01-4395	b bryan field trip	275.00	
			01-5862	fingerprinting	105.00	652.72
1954146	04/05/2023	Valley Comfort Heat & Air Inc	01-5800	office heater inspection		185.00
1955883	04/12/2023	Adriana Ruiz	01-5201	fingerprinting		85.25
1955884	04/12/2023	Employment Development Dept.	01-9555	94205275 23/1		188.40
1955885	04/12/2023	Francis K Macias	01-5800	March van		256.00
1955886	04/12/2023	JR's Auto Care Ctr	01-5630	brakes and rotors		867.81
1955887	04/12/2023	Lester Pinola	01-5201	fingerprinting		85.25
1955888	04/12/2023	Patti Pomplin	01-4310	derby cars	151.40	
			01-4390	PTO easter	93.56	244.96
1955889	04/12/2023	Sonoma County Office Of Ed	01-5838	District Administrator		13,903.84
1955890	04/12/2023	Unique Communication Assess LLC	01-5800	IEP		712.50
1957327	04/19/2023	Department of Justice Accounting Office	01-5862	March Fingerprinting		147.00
1957328	04/19/2023	Laura Rohrman	01-4310	classroom suppies/books		64.59
1957329	04/19/2023	Pacific Gas & Electric	01-5520	28343238771	203.09	
				93967066411	22.92	
				94383733055	32.09	258.10
1957330	04/19/2023	Patti Pomplin	01-4310	books,chart, periodic table		114.05
1957331	04/19/2023	Recology Sonoma Marin	01-5560	1812654333		211.45
1957332	04/19/2023	Stephen Roatch Accountancy	01-5821	22-23 #1		1,630.00
1958641	04/26/2023	Amerigas	01-5510	200821025		1,037.51
1958642	04/26/2023	ESP & Alarms Inc	01-5832	874-099		90.00
1958643	04/26/2023	Laura Rohrman	01-4395	field trip/books		452.98
1958644	04/26/2023	Gene Parrish	01-5200	2 night and mileage		459.83
1958645	04/26/2023	Patti Pomplin	01-4310	book/light/food		150.49
1959588	05/03/2023	Adriana Ruiz	01-4310	field trip - classroom supplies	52.20	
			01-4390	costco - kitchen cleaning/food	184.25	236.45
1959589	05/03/2023	JR's Auto Care Ctr	01-9515	staledated warrant		132.48
1959590	05/03/2023	Laura Rohrman	01-4310	tpt		4.97
1959591	05/03/2023	Gene Parrish	01-5200	travel week of May 8 2023		459.83
1959592	05/03/2023	Patti Pomplin	01-4310	books/play money/national geographic	67.09	
			01-4353	eye wash station for office	33.84	
				garbage bags, gloves	105.72	206.65
1959593	05/03/2023	Sonoma County Office Of Ed	01-5817	financial system/internet		2,713.12
1961436	05/10/2023	Arthur F Bell III	01-5630	clean van due to mice		662.50
1961437	05/10/2023	Communique Interpreting	01-5800	04/12,04/19,04/26		2,030.10

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.

Checks Dated 03/01/2023 through 05/31/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1961438	05/10/2023	Francis K Macias	01-5800	meal delivery		216.00
1961439	05/10/2023	Gualala Supermarket	01-4700	April account #122		333.77
1961440	05/10/2023	Laura Rohrman	01-4310	art project		126.58
1961441	05/10/2023	Robert E Gerhold dba NorBay Consulting	01-5800	2023 AHERA 3 year report		452.00
1961442	05/10/2023	Gene Parrish	01-5200	travel for the week of 05/15 to 05/19		459.83
1961443	05/10/2023	Patti Pomplin	01-4310	classroom toner/strategy game	366.41	
				pencil sharpeners	43.38	409.79
1961444	05/10/2023	Unique Communication Assess LLC	01-5800	IEP minutes		525.00
1962987	05/17/2023	Amerigas	01-5510	717448113		1,166.84
1962988	05/17/2023	Communique Interpreting	01-5800	May 1 to May 5 interpreting		3,345.87
1962989	05/17/2023	Julian A Berman	01-5800	internet/tv lines & materials		4,250.00
1962990	05/17/2023	Laura Rohrman	01-4310	field trip/science project/pens		239.12
1962991	05/17/2023	Martin's Mowing	01-5800	weedeat/mow/blow leaves		1,245.00
1962992	05/17/2023	Pacific Gas & Electric	01-5510	94383733055	103.29	
			01-5520	28343238771	374.35	
				93967066411	64.95	542.59
1962993	05/17/2023	Gene Parrish	01-5200	week of May 22		459.83
1962994	05/17/2023	Patti Pomplin	01-4310	practice books		59.64
1962995	05/17/2023	Recology Sonoma Marin	01-5560	1812654333		211.45
1962996	05/17/2023	Sonoma County Office Of Ed	01-5838	District Administrator		13,903.83
1962997	05/17/2023	Valley Comfort Heat & Air Inc	01-5800	new inducer and gas valve		654.64
1964395	05/24/2023	Gene Parrish	01-5200	Week of May 30 to June 2		647.12
1964396	05/24/2023	Patti Pomplin	01-4310	toner		156.24
				Total Number of Checks	**71**	**80,317.03**

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	71	80,317.03
	Total Number of Checks	71	80,317.03
	Less Unpaid Sales Tax Liability		.00
	Net (Check Amount)		**80,317.03**

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.

Williams Settlement Quarterly Uniform Complaint Report - January 1, 2023 - March 31, 2023

Education Code §35186(d): A school district shall report summarized data on the nature and resolution of all complaints on a quarterly basis to the county superintendent of schools and the governing board of the school district. The summaries shall be publicly reported on a quarterly basis at a regularly scheduled meeting of the governing board of the school district. The report shall include the number of complaints by general subject area with the number of resolved and unresolved complaints. The complaints and written responses shall be available as public records.

ppomplin@kashiaesd.org (not shared) Switch account

Draft saved

* Required

Name of District

Kashia School District

Name and Title of Person Reporting *

Patti Pomplin

Phone Number *

707-321-5849

Email Address *

ppomplin@kashiaesd.org

INSTRUCTIONAL MATERIALS

- (selected) There were 0 complaints received during this quarter.
- YES, there were complaints, there were complaints resolved and/or there were complaints unresolved - please give detailed information below by listing each complaint and associated solution

Clear selection

TEACHER VACANCY AND/OR MISASSIGNMENT *

- (selected) There were 0 complaints received during this quarter
- YES, there were complaints, there were complaints resolved and/or there were complaints unresolved - please give detailed information below by listing each complaint and associated solution

FACILITIES *

- (selected) There were 0 complaints received during this quarter
- YES, there were complaints, there were complaints resolved and/or there were complaints unresolved - please give detailed information below by listing each complaint and associated solution

INSTRUCTIONAL MATERIALS

Complaint Details

Your answer

TEACHER VACANCY AND/OR MISASSIGNMENT

Complaint Details

Your answer

FACILITIES

Complaint Details

Your answer

Submit Clear form

Never submit passwords through Google Forms.

Salary Schedule CLASS23 - Classified — HOURLY RATES

07/01/2022 - Open

	AID	CUS	FOO	MAI	VAN	VEN
1	19.00 Aide	15.00 Custodian	15.00 Food	19.00 Maintenance	15.00 Van	
2	19.60 Aide	15.50 Custodian	15.50 Food	19.60 Maintenance	15.50 Van	
3	20.20 Aide	16.00 Custodian	16.00 Food	19.60 Maintenance	16.00 Van	
4	20.80 Aide	16.50 Custodian	16.50 Food	20.80 Maintenance	16.50 Van	
5	21.40 Aide	17.00 Custodian	17.00 Food	21.40 Maintenance	17.00 Van	
6						17.00 07/01/2022

Basis	.00	Anniversary Movement			
Pay Prd %	No	# of Columns	0	Max Column	Created PPOMPLIN, Jul 18 2022 11:40AM
Retro Enabled	No	# of Rows	0	Max Row	Edited PPOMPLIN, Jul 18 2022 11:42AM

Selection Grouped by SalarySchedId

ESCAPE ONLINE

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

Item 7. b
RESIG Inspection Findings Report

Attached please find Kashia's findings based on RESIG's inspection conducted on February 16, 2023 with Tami Bell.

The required written response will be provided no later than April 21st to RESIG.

The custodial closet should be cleaned and cleared by the board meeting.

Eye wash stations have been ordered for both the custodial closet and the classroom and will be mounted once received.

Securing shelving units is on Kevin Hewitt's list.

All outdated and unused cleaning supplies will be disposed of.

A list of supplies, starting with the custodial closet, will be made in order to obtain required MSDS sheets.

All required Plans, using the links attached as well as the examples provided by Horicon, are in the process of being prepared and will be shared with RESIG as well as the board once approved.

An AHERA inspection is in the works and will occur along with Horicon's site inspection.

All requirements will be met on or before the required June 30, 2023 deadline.

REDWOOD EMPIRE SCHOOLS' INSURANCE GROUP
Serving schools since 1979

INSPECTION FINDINGS REPORT
KASHIA SCHOOL DISTRICT

Prepared For:

Patti Pomplin,
CBO
Kashia School District

Prepared By:

Christine Dektor
Environmental Health and Safety Specialist
Redwood Empire Schools' Insurance Group

March 23, 2023

Please respond to this report by:
4/21/2023

SITE SAFETY INSPECTION – REPORT OF FINDINGS

I would like to thank Tami Bell for taking the time to meet with me on February 16. We toured Kashia School (31510 Skaggs Springs Rd., 95480).

Areas inspected at the sites included the kitchen and custodial closet. This year's focused inspection was a review of the following written plans: AHERA, Comprehensive Safe School, Bloodborne Pathogens, Injury and Illness Prevention, Hazard Communication, Emergency Operations Plan, and the Lockout/Tagout Plan. This letter summarizes our inspection findings.

SCOPE OF SERVICES

- Review the Environmental, Health, and Safety Questionnaire with the appropriate district representative.
- Discuss safety and risk management programs.
- Conduct a visual inspection of specific areas of the campus and analyze for potential hazards and non-compliance with applicable environmental, health and safety requirements.

FINDINGS AND DISCUSSION

This inspection revealed several hazardous conditions that present a significant risk of severe injury and require immediate corrective action at the school sites inspected. For example, chemicals, including flammable materials, in the custodial closet were not stored properly; eyewash stations were also missing in areas where chemicals are mixed. Mitigation of the items in the following tables will help reduce the possibility of injuries and bring the district into compliance with applicable Cal/OSHA, Cal/EPA, and DSA standards and requirements.

In addition, several written safety plans were reviewed, and findings have been noted in the section labeled "Survey of Written Safety Plans." Some required written plans are not available and should be developed as soon as possible to comply with requirements.

Although classrooms were not included in this inspection, regular reminders to teachers regarding the following concerns would be prudent:

- keep the quantity of flammable materials on the walls to <20%
- remove all personal cleaning supplies from the classroom or store so that they cannot be accessed by children
- do not store heavy items up high
- request that shelves and cabinets over three feet tall be secured, especially if they could fall on students or block an exit

RESIG appreciates the opportunity to assist Kashia School District in minimizing loss, maintaining compliance, and reducing risk. If you have any questions regarding the content of this report, or if I can be of further assistance, please contact me (cdektor@resig.org; 836-0779x110).

Survey of Written Safety Plans

The school does not have an **Emergency Operations Plan**. The site does conduct regular drills. We recommend developing an Emergency Operations Plan. RESIG has a model Emergency Operations Plan that can be used as a template. Contact C. Dektor for a copy of the model EOP

The **Comprehensive Safe Schools' Plan** was updated for the 22/23 school year. The plan was reviewed by Sonoma County Sheriff and the Sea Ranch Fire Protection District. The plan does not include the following components:

- Child abuse and neglect reporting procedures
- Suspension/expulsion policies and procedure
- Procedures to notify teachers of dangerous students
- Discrimination and harassment policy that includes hate crime reporting
- Schoolwide dress code
- Procedures for safe ingress and egress

We recommend updating the plan with the components noted above.

The district does not have a written **Bloodborne Pathogens Plan**. We recommend developing a written Bloodborne Pathogens Plan. Consider using the template available through the CA Dept. of Industrial Relations.

The district does not have a written **Injury and Illness Prevention Plan**. We recommend developing an Injury and Illness Prevention Plan using State Fund's IIPP Builder, which can be found at https://statefundca.scif.com/safety/iipp. Due to the small size of the district, there may be portions that do not apply.

The district does not have a written **Hazard Communications Plan**. We recommend developing a Hazard Communications Plan. Consider using the Cal/OSHA guide which can be found at: https://www.dir.ca.gov/dosh/dosh_publications/hazcom.pdf

Based on discussion with T. Bell, the district does not need a **Lockout/Tagout (LOTO) Plan** as all electrical work is contracted.

The district does not have a written **COVID-19 Prevention Program**. We recommend developing a COVID-19 Prevention Plan, and the recommended template is attached to the accompanying email.

The district has not submitted a **Hazardous Materials Business Plan** (HMBP) indicating the presence of large propane tanks on-site. We recommend submitting an HMBP as soon as possible; the website for submittal is https://cers.calepa.ca.gov/.

Based on discussion with T. Bell, the district does not need a **LockOut/TagOut** plan.

No **AHERA** Management Plan, inspections, or surveillances were available. Staff training has not been conducted recently. We recommend conducting an AHERA inspection, developing an AHERA management plan, and initiating 6-month surveillances. Copies of this information should be available at the school office. We also recommend providing appropriate annual training for staff that may interact with asbestos during the course of their work and the LEA (Local Educational Agency) designee.

FINDING	LOCATION	RECOMMENDED ACTION	STATUS
Some flammable chemicals have not been stored in an approved flammables storage cabinet.	Custodial closet	Dispose of flammables or store all such chemicals in a flammables storage cabinet. One cabinet for the school site should be adequate.	
No eyewash station immediately available.	Custodial closet, kitchen	Install and maintain hands-free eyewash stations in all areas where chemicals are mixed. Eyewash stations shall be in accessible locations that require no more than 10 seconds for the injured person to reach.	
The area is very messy and crowded.	Custodial closet	Clean up space, properly disposing of unneeded materials. Use shelving and cabinets to organize remaining items.	
SDS sheets for chemicals could not be located.	Custodial closet	Maintain copies of SDS for all chemicals in storage area and at the school office.	
Shelf is not secure.	Custodial closet	Secure shelves to prevent from toppling in an earthquake.	

LIMITATIONS

This report is an original work product. This document is confidential and for the exclusive use of the client. This report is protected by the Copyright Act, Section 17 USC, and has been prepared for the sole and exclusive use of the client.

The conclusions, opinions, and recommendations presented in this report are based solely on the information and data available to the inspector during the course of the site inspection. Factual information provided by the district, building owner, or their representative regarding the operations, conditions, maintenance and repairs, or historical information were presumed to be accurate and complete. RESIG is not responsible for the accuracy of information provided by others. The conclusions presented in this report are based upon conditions that existed at the time of the inspection. Future changes in site conditions and future information generated regarding the site, may result in a need to re-inspect the site.

Additional information that was not readily available, hidden, undiscovered, inaccessible, or are not part of the findings presented herein, may result in the modification of the conclusions and recommendations made herein.

RESIG's scope of services did not include the assessment, sampling or identification of lead based paint, asbestos containing materials or any other potentially hazardous or controlled substances.

RESIG is not a law firm, and therefore, makes no representations regarding any potential liability of any person or entity for site conditions. RESIG is not qualified to present medical advice. If any past, present or future health issues are in question, it is recommended that the findings of this report be presented to a qualified medical professional for review and evaluation.

RESIG has conducted an occupational health and safety site inspection to evaluate specific conditions at the subject property using reasonable and prudent investigative techniques. RESIG assumes no liability or responsibility for claims that may arise out of failure to identify, correct, remediate, or abate problems that may exist at the subject property.

Salary Schedule CERT2023 - Certificated

ANNUAL RATES

07/01/2022 - Open

	30	45	60	75	90
1	50,094.00	51,535.00	54,219.00	57,009.00	59,913.00
2	50,845.00	53,027.00	55,819.00	58,609.00	61,513.00
3	51,695.00	54,565.00	57,439.00	60,309.00	63,213.00
4	53,193.00	56,148.00	59,106.00	62,060.00	65,013.00
5	55,263.00	57,778.00	60,816.00	63,858.00	66,901.00
6	56,323.00	59,452.00	62,591.00	65,712.00	68,840.00
7	57,956.00	61,176.00	64,397.00	67,618.00	70,836.00
8	59,638.00	62,951.00	66,266.00	69,577.00	72,891.00
9	61,369.00	64,778.00	68,185.00	71,524.00	75,003.00
10	63,147.00	66,656.00	70,163.00	73,672.00	77,177.00

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Created PPOMPLIN, Jul 18 2022 11:34AM
Edited PPOMPLIN, Jul 18 2022 11:36AM

Selection Grouped by SalarySchedId

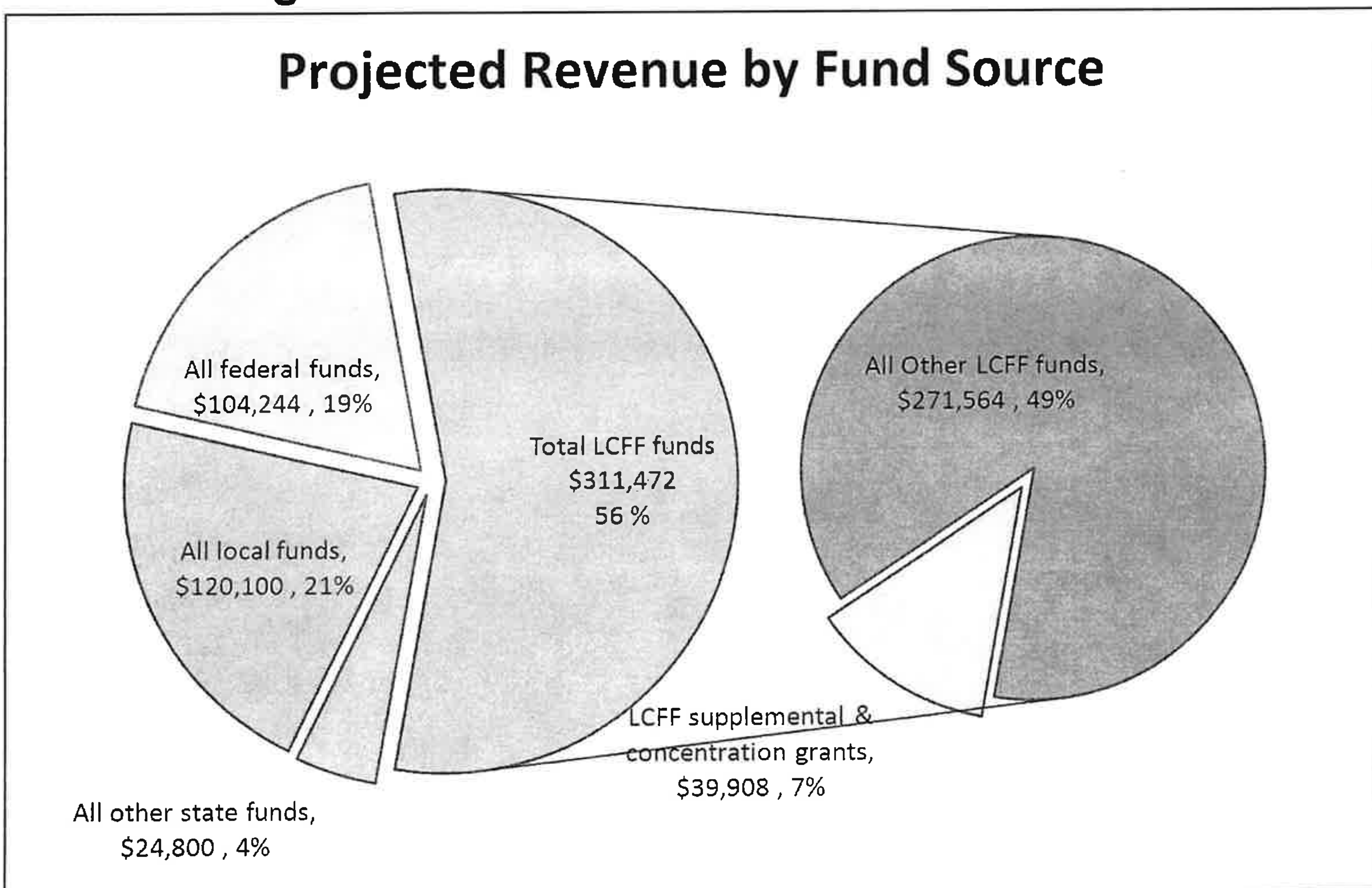
LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Kashia Elementary School District
CDS Code: 49 70888 6052013
School Year: 2023-24
LEA contact information:

Dan Blake
Interim Superintendent/Principal
dblake@scoe.org
(707) 524-2780

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2023-24 School Year

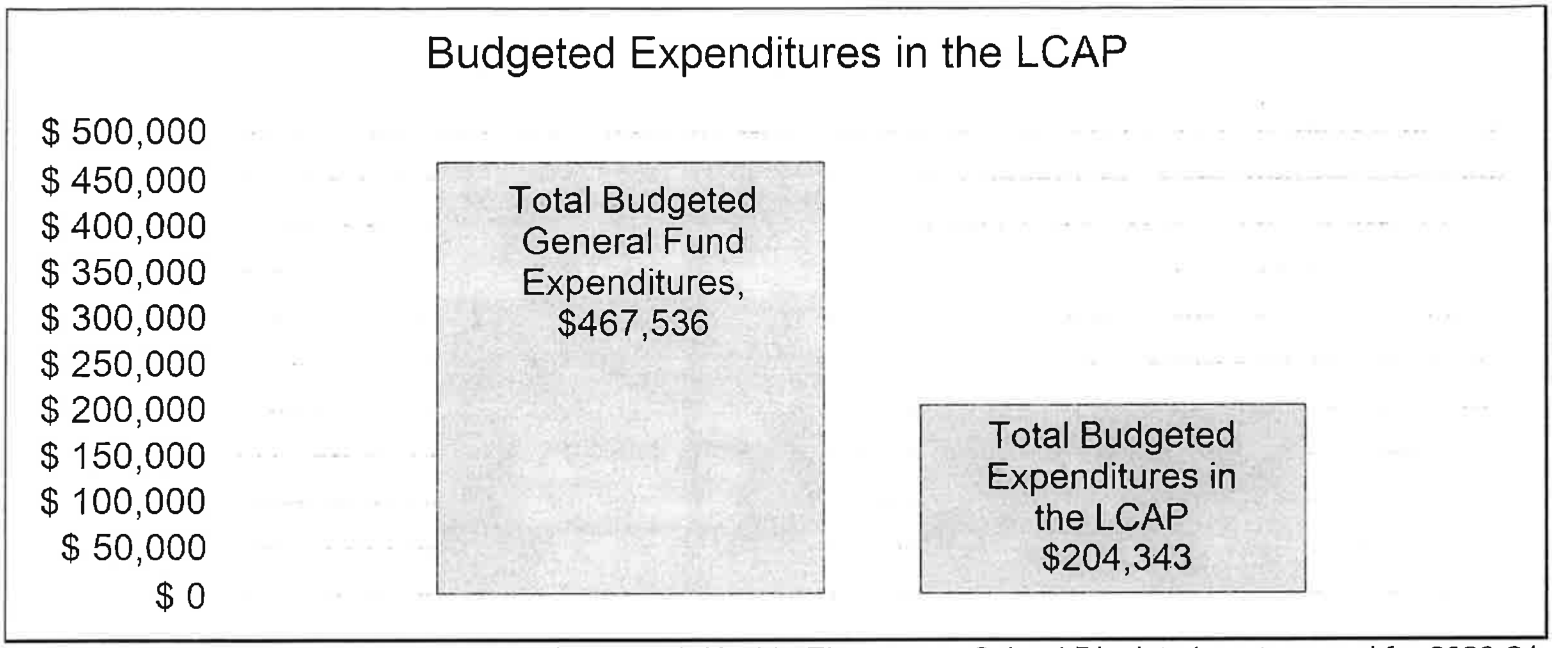


This chart shows the total general purpose revenue Kashia Elementary School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Kashia Elementary School District is $565,660, of which $311,472 is Local Control Funding Formula (LCFF), $24,800 is other state funds, $120,100 is local funds, and $104,244 is federal funds. Of the $311,472 in LCFF Funds, $39,908 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Kashia Elementary School District plans to spend for 2023-24. It shows how much of the total is tied to planned actions and services in the LCAP.

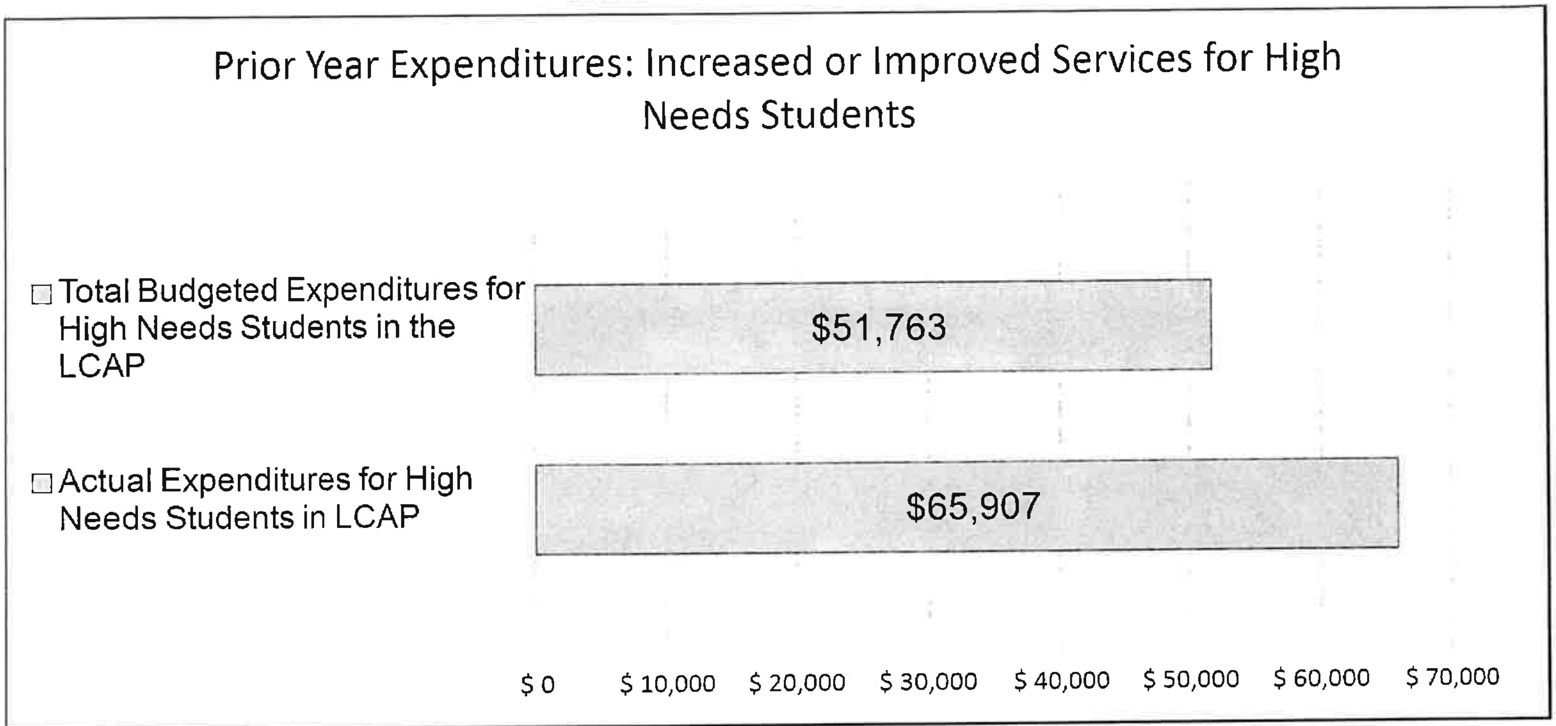
The text description of the above chart is as follows: Kashia Elementary School District plans to spend $467,536 for the 2023-24 school year. Of that amount, $204,343 is tied to actions/services in the LCAP and $263,183 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

Increased or Improved Services for High Needs Students in the LCAP for the 2023-24 School Year

In 2023-24, Kashia Elementary School District is projecting it will receive $39,908 based on the enrollment of foster youth, English learner, and low-income students. Kashia Elementary School District must describe how it intends to increase or improve services for high needs students in the LCAP. Kashia Elementary School District plans to spend $51,613 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2022-23



This chart compares what Kashia Elementary School District budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Kashia Elementary School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2022-23, Kashia Elementary School District's LCAP budgeted $51,763 for planned actions to increase or improve services for high needs students. Kashia Elementary School District actually spent $65,907 for actions to increase or improve services for high needs students in 2022-23.

Local Control and Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Kashia Elementary School District	Dan Blake Interim Superintendent/Principal	dblake@scoe.org (707) 524-2780

Plan Summary [2023-24]

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA.

The Kashia Elementary School District is a school community where teaching and learning blend with Kashia culture and tradition, teaching children of their roots, while providing them wings for tomorrow. Within a learning climate that encourages innovation and creativity, children are nurtured to learn a broad-based academic curriculum infused with social skills necessary for their continuing education and future success.

It is the mission of Kashia Elementary School to provide a supportive and nurturing environment for all students.

Students acquire the basic skills of knowledge, along with the thinking skills needed for problem-solving and decision-making relevant to a changing and multi-cultural world. Our students learn to take responsibility for their behavior, develop an understanding and respect for the diversity of all life, understand and respect the Kashia culture and community, and develop a caring for others.

There are five fundamental goals that help us to our mission:

- Emphasizing excellence
- Teaching students the academic skills necessary to function in society
- Promoting an atmosphere that encourages compassion, acceptance, cooperation, and respect for self and others
- Preparing students to develop their full potential and unique qualities
- Providing a learning environment that integrates Kashia culture and language with academic skills

Reflections: Successes

A description of successes and/or progress based on a review of the California School Dashboard (Dashboard) and local data.

During the 2022-23 school year, the LEA has been able to secure a credentialed teacher as well as a full-time instructional aide to support the eight Kashia students. Additional support has been provided by credentialed staff from the Sonoma County Office of Education.

Reflections: Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

Student attendance is still an area that needs significant focus with a chronic absenteeism rate of 81.8%.

Due to the small school/class sizes (8 total students), there are no Red or Orange areas of performance on the Dashboard.

[THE NUMBERS BELOW WILL BE ADDED ONCE TESTING DATA IS AVAILABLE]

Of the 7 students tested in ELA:
Claim 1 = X students below standard, X student near standard
Claim 2 = X students below standard, X students near standard
Claim 3 = X students below standard, X students near standard
Claim 4 = X students below standard, X students near standard
Achievement Levels = X students standard not met, X students standard nearly met

Of the 7 students tested in Math:
Claim 1 = X students below standard
Claim 2 = X students below standard
Claim 3 = X students below standard
Achievement Levels = X students with standard not met

LCAP Highlights

A brief overview of the LCAP, including any key features that should be emphasized.

The LCAP focus areas are student proficiency, student attendance, and student engagement. Attention is given to teaching the whole child – heart, head and hands.

Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

Kashia School District is not eligible for CSI.

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

Kashia School District is not eligible for CSI.

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

Kashia School District is not eligible for CSI.

Engaging Educational Partners

A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.

Given the extremely small size of the student population at Kashia School (8 students in two households), contact with families is regular and continuous.

Monthly Board Meetings.

Students provided input through one-on-one consultation meetings with teacher.

Collective Bargaining Unit - We do not have a union or CBU. The one classroom teacher meets and collaborates frequently with the superintendent/principal to discuss student needs and strategies to address those needs.

Kashia does not have an ELPAC as there are no English learners.

Classroom aide works collaboratively with the classroom teacher on a daily basis to discuss students needs and strategies to address those needs.

SELPA was consulted and involved with the inclusion of special needs students as well as any special services needed which included the placement of one student in a program at another school to support deaf learning needs.

A summary of the feedback provided by specific educational partners.

Parents: Are generally happy with how the school is run, proximity of the school, and the learning that is taking place. There is strong interest in using the Literacy Coaches and Reading Specialists Grant funding that the school has received to hire a full-time reading specialist to address student literacy needs. There is also interest in increasing the number of field trips aligned with core curriculum and expanding the garden with native plants and herbs.

Board: The Board was in agreement with the above and encouraged development of cultural studies on the surrounding Pomo community.

Teachers: Will include more art projects in the instructional day with a focus on cultural awareness.

Students: Requested more time working with technology, more field trip opportunities, and increased opportunities for physical education.

A description of the aspects of the LCAP that were influenced by specific input from educational partners.

Purchasing of new educational materials to support increased proficiency in grade level standards (Goal 1) and student engagement (Goal 4) was directly influenced by input from teacher, aide, parents, students, and Board members.

Goals and Actions

Goal

Goal #	Description
1	Goal 1: Students will demonstrate an increase in proficiency in grade level standards

An explanation of why the LEA has developed this goal.

Given current proficiency levels on the CAASPP test, increasing proficiency in grade level standards is a top school priority.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Number of teachers and credential information as reported to HR	100% of teachers are appropriately assigned and fully credentialed.	Teacher was fully qualified and credentialed but resigned at the end of October 2021, so superintendent/principal also became the teacher effective November 1, 2021.	100% of teachers are appropriately assigned and credentialed. For the first semester of the 2022-23 school year, the Superintendent/Principal also served as the credentialed teacher. The school was able to secure a credentialed teacher for the second semester through the teacher intern program at CalStateTEACH.		100% of teachers will be appropriately assigned and fully credentialed.
% of Materials CCSS aligned per	All students will have access to standards aligned curriculum	All students have access to standards aligned curriculum.	All students have access to standards aligned curriculum.		All students will have access to standards aligned curriculum

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
observation by administration	(Common Core and ELD standards)				(Common Core and ELD standards)
% of implementation per observation by administration	100% implementation of state board adopted academic content and performance standards	100% implementation of state board adopted academic content and performance standards	100% implementation of state board adopted academic content and performance standards		100% implementation of state board adopted academic content and performance standards
Courses offered for a broad course of study as observed through lesson plans/report cards	All students, including unduplicated students, have access to a broad course of study.	All students including unduplicated students continue to have a broad course of study including project based learning and cultural education.	All students including unduplicated students continue to have a broad course of study.		All students, including unduplicated students, will have access to a broad course of study.
Local and State PE assessments	100% of students tested proficient on the state mandated PE assessment	100% of 5th graders tested, tested proficient on the state mandated PE assessment.	Test not administered in 2022-23.		80% of students will test proficient on the state mandated PE assessment
CAASPP ELA scores	0% of students have met standard (Level 3 or above)	0% of students in 2020-21 testing results met or exceeded standard for ELA	0% of students in 2021-22 testing results met or exceeded standard for ELA		80% of students will advance one level from where they are currently
CAASPP Math scores	0% of students have met standard (Level 3 or above)	0% of students in 2020-21 testing results met or exceeded standard in Math.	0% of students in 2021-22 testing results met or exceeded standard in Math.		80% of students will advance one level from where they are currently
Percentage of EL pupils who have made progress toward	Kashia does not have any EL students	Kashia does not have any English language learners.	Kashia does not have any English language learners.		N/A

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
English proficiency on the ELPAC					
English learner Reclassification Rate	Kashia does not have any EL students	Kashia does not have any English language learners.	Kashia does not have any English language learners.		N/A
EL access to CA Standards including ELD standards	Kashia does not have any EL students	Kashia does not have any English language learners.	Kashia does not have any English language learners.		N/A

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Teacher	A credentialed teacher was hired and appropriately assigned for the second semester of the 2022-23 school year. Prior to that hire, the Superintendent/Principal also served as the classroom teacher. A full-time Instructional Aide was also hired from October-June.	$97,264.00	No
1.2	Textbooks, supplies, programs	Curriculum will continue to be updated to reflect integration and implementation of CCSS.	$5,500.00	No
1.3	Physical Education	Replace broken and worn sports equipment; students taken on structured walking/hiking activities to increase awareness of surroundings while concurrently increasing cardiovascular fitness; yoga exercises incorporated into school day.	$0.00	No
1.4	Zoo-phonics Multisensory Language Arts Program	Zoo-phonics no longer being utilized.	$0.00	No

Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

The use of Zoo-Phonics was discontinued during the 2022-23 school year. Lexia, IXL, and Happy Numbers were used as alternative online platforms.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

The school was not able to hire a teacher until the second semester of the school year, so the Superintendent/Principal served in this role for the first semester. This resulted in significantly less funding than budgeted for the classroom teacher.

An explanation of how effective the specific actions were in making progress toward the goal.

Significant gains still need to be made in order for students to reach proficiency in grade-level standards.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Students responded well to the use of Lexia and IXL, so these platforms will continue to be used in the coming school year. For 2023-24, plans are being made to hire a full-time Literacy Coach/Reading Specialist using the Literacy Coach and Reading Specialist Grant funding that the district has received.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Goals and Actions

Goal

Goal #	Description
2	Parents will gain a greater understanding and appreciation for the value of education.

An explanation of why the LEA has developed this goal.

Historically in the Kashia community, parent engagement in their child's education has been limited. Knowing the important role parents play in a child's learning and development, motivating parents to become more involved in the school is a high priority.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Parent participation in the LCAP Survey to provide input on the district's goals for increased student achievement	50% parent participation in the survey	No parent paper survey was published due to poor return in the past so there was a -0-% participation in a paper survey but 80% of parents were on campus and participated in on-site discussions concerning curriculum and student achievements.	No survey was administered. Given the extremely small size of the school (8 students from 2 households), input was gathered through direct communication with parents/guardians. 100% of parent/guardians provided input.		100% parent participation in the survey
Parents in attendance at school events as measured through observation and sign-in sheets	100% parent participation in school events	100% of parents participated in school events.	100% of parents participated in school events.		100% parent participation in school events
Number of parents without a high school	0 parents have earned a GED	No parents came forward to discuss the	No parents came forward to discuss the		2 or more parents earn a GED

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
diploma who earn a GED		options available to obtain their GED's.	options available to obtain their GED's.		

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Parent Participation	Website will be maintained as a site for updated legal and community services	$0.00	No
2.2	Newsletter	Superintendent will publish a monthly newsletter that will be distributed in hard copy and will reach out personally to recruit parents to participate in school functions. Parents will also be encouraged to participate in classrooms as assistants.	$0.00	No
2.3	GED incentive plan	Work with the Kashia Tribal Council to develop an incentive plan encouraging parents without high school diplomas to earn a GED.	$0.00	No
2.4	Superintendent/Principal	Superintendent/Principal provides targeted outreach to families to increase participation and engagement in the school and their students' learning.	$43,113.00	Yes

Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.
A description of any substantive differences in planned actions and actual implementation of these actions.

Multiple leadership transitions interrupted the regular publication of a newsletter. No parents came forward to discuss the options available to obtain their GED's.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

No material differences.

An explanation of how effective the specific actions were in making progress toward the goal.

Parent involvement in the school and the classroom is still an area that can be significantly improved upon.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

For the 2023-24 school year, regular meetings/events with families are being planned to better engage parents/guardians in their children's learning.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Goals and Actions

Goal

Goal #	Description
3	Students will feel safe and secure at school in order to be successful.

An explanation of why the LEA has developed this goal.

Students who are experience stress, anxiety, and/or insecurity will not be able to achieve to their fullest potential academically.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
FIT Inspection	"Good" rating	"Good" rating	"Good" rating		"Excellent" rating
Number of Suspensions as reported by teacher	0	0	0		0
Number of Expulsions as reported by teacher	0	0	0		0
CHKS or Local Survey on alternating years	100% of students report feeling safe	100% of students reported feeling safe while on campus	100% of students reported feeling safe while on campus		100% of students will report feeling safe

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Suspension/Expulsions	Utilize local resources and the Tribal Council to provide counseling support for both parents and students.	$0.00	No

Action #	Title	Description	Total Funds	Contributing
3.2	Student responsibility	Students will be given responsibilities for maintaining the school as a way to instill good character. The Teacher will use the Character First curriculum to continue character building and social/emotional support.	$0.00	No
3.3	Facilities	Maintain current facilities with janitorial services and maintenance repairs and supplies.	$8,500.00	No

Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.
A description of any substantive differences in planned actions and actual implementation of these actions.

No substantive differences.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

No material differences.

An explanation of how effective the specific actions were in making progress toward the goal.

Students continue to report feeling safe while at school.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

No significant changes being planned.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Goals and Actions

Goal

Goal #	Description
4	Students will be engaged in their learning.

An explanation of why the LEA has developed this goal.

Students cannot progress in their learning unless they are attending school regularly.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Attendance rate as reported in CALPADs	83%	91%	84%		90%
Chronic Absenteeism rate as reported in CALPADs	9% of total number of students	9%	82%		5% or less
Student participation rate in Pomo Language Instruction measured through observation	0% - instruction has not occurred	100% participation in Pomo Language instruction	0% - instruction has not occurred		100% participation
Middle school dropout rate	0%	0	0%		0%

Actions

Action #	Title	Description	Total Funds	Contributing
4.1	Attendance incentives - cultural studies	Reduce absenteeism by providing incentives, and support parents to get students to school, and provide engaging curriculum on the Pomo culture and language.	$2,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
4.2	Technology	Use technology to publish a school-wide yearbook and integrate technology into the Maker Space of classroom. Local internet service is being provided - hope to have educational opportunities for parents to assist students with homework and off-campus learning.	$3,500.00	Yes
4.3	Meals	Provide lunch at no cost to students.	$3,500.00	Yes
4.4	Instructional Assistants	Provide Instructional Assistants	$41,476.00	No
4.5	Tech Support	Hire part-time Instructional Technology support person (one-day per week)	$0.00	No

Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.
A description of any substantive differences in planned actions and actual implementation of these actions.

Pomo language instruction did not occur as no instructor was able to be identified/hired. The school was also unable to identify/hire a part-time Instructional Technology support person.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

A part-time Instructional Technology support person was unable to be identified/hired.

An explanation of how effective the specific actions were in making progress toward the goal.

Student attendance continues to be an issue.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

There is a strong desire to provide students with Pomo language and culture instruction. Efforts will be made to identify and hire an individual to provide this instruction during the 2023-24 school year. To address student attendance/chronic absenteeism issues, student incentive programs and parent/guardian engagement strategies are being developed.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Goals and Actions

Goal

Goal #	Description
5	

An explanation of why the LEA has developed this goal.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24

Actions

Action #	Title	Description	Total Funds	Contributing

Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.
A description of any substantive differences in planned actions and actual implementation of these actions.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

An explanation of how effective the specific actions were in making progress toward the goal.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2023-24]

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
44920	5968

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
22.98%	0.00%	$0.00	22.98%

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.

Required Descriptions

For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

All students qualify for Free and Reduced Price lunch and live on the neighboring reservation. Given the small enrollment of the school, the needs of each individual student are assessed through daily interaction with the classroom teacher, the superintendent/principal, and support staff. Formative assessments are used to assess student needs on an ongoing basis, and CAASPP scores provide a baseline for how well individual students are mastering academic standards. The actions being taken include strategies to increase student interest and engagement, attendance incentives, connecting students to their native culture, providing free meals, and targeted family outreach to increase parent engagement and involvement in their students' learning. Research shows that all of these actions improve student achievement.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

Contributing actions include targeted outreach to families by the superintendent/principal to increase parent engagement and involvement in their students' learning. Research shows that students with involved parents are more likely to have higher grades and test scores, attend school regularly, have better social skills, show improved behavior, and adapt well to school. Funding is also being used to integrate technology into the curriculum to increase student interest, motivation, and engagement. Research indicates that students who attend school due to increased engagement learn more. Attendance is also being addressed through the development of an attendance incentive program and support for parents in getting students to school. Lunch is also being provided free of charge to all students. Research shows that students who are properly nourished are more ready to learn.

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

Kashia is currently looking to expand the current staff to provide more one to one services as well as continue to invite Tribal leaders and community support groups for a wide variety of educational opportunities.

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	NA	8:1
Staff-to-student ratio of certificated staff providing direct services to students	NA	6.7/1

2023-24 Total Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	$110,928.00	$30,449.00	$43,476.00	$20,000.00	$204,853.00	$138,740.00	$66,113.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.1	Teacher	All	$46,815.00	$30,449.00	$0.00	$20,000.00	$97,264.00
1	1.2	Textbooks, supplies, programs	All	$5,500.00	$0.00	$0.00	$0.00	$5,500.00
1	1.3	Physical Education	All	$0.00	$0.00	$0.00	$0.00	$0.00
1	1.4	Zoo-phonics Multisensory Language Arts Program	All	$0.00	$0.00	$0.00	$0.00	$0.00
2	2.1	Parent Participation	All	$0.00	$0.00	$0.00	$0.00	$0.00
2	2.2	Newsletter	All	$0.00	$0.00	$0.00	$0.00	$0.00
2	2.3	GED incentive plan	All	$0.00	$0.00	$0.00	$0.00	$0.00
2	2.4	Superintendent/Principal	Low Income	$43,113.00	$0.00	$0.00	$0.00	$43,113.00
3	3.1	Suspension/Expulsions	All	$0.00	$0.00	$0.00	$0.00	$0.00
3	3.2	Student responsibility	All	$0.00	$0.00	$0.00	$0.00	$0.00
3	3.3	Facilities	All	$8,500.00	$0.00	$0.00	$0.00	$8,500.00
4	4.1	Attendance incentives - cultural studies	Low Income	$0.00	$0.00	$2,000.00	$0.00	$2,000.00
4	4.2	Technology	Low Income	$3,500.00	$0.00	$0.00	$0.00	$3,500.00
4	4.3	Meals	Low Income	$3,500.00	$0.00	$0.00	$0.00	$3,500.00
4	4.4	Instructional Assistants	Students with Disabilities	$0.00	$0.00	$41,476.00	$0.00	$41,476.00
4	4.5	Tech Support	All	$0.00	$0.00	$0.00	$0.00	$0.00

2023-24 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
195483	44920	22.98%	0.00%	22.98%	$50,113.00	0.00%	25.64 %	**Total:**	$50,113.00
								LEA-wide Total:	$50,113.00
								Limited Total:	$0.00
								Schoolwide Total:	$0.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
2	2.4	Superintendent/Principal	Yes	LEA-wide	Low Income	All Schools	$43,113.00	0
4	4.1	Attendance incentives - cultural studies	Yes	LEA-wide	Low Income	All Schools	$0.00	0
4	4.2	Technology	Yes	LEA-wide	Low Income	All Schools	$3,500.00	0
4	4.3	Meals	Yes	LEA-wide	Low Income	All Schools	$3,500.00	0

2022-23 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	$195,544.00	$0.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	Teacher	No	$95,991.00	
1	1.2	Textbooks, supplies, programs	No	$5,957.00	
1	1.3	Physical Education	No	$0.00	
1	1.4	Zoo-phonics Multisensory Language Arts Program	No	$0.00	
2	2.1	Parent Participation	No	$0.00	
2	2.2	Newsletter	No	$0.00	
2	2.3	GED incentive plan	No	$0.00	
2	2.4	Superintendent/Principal	Yes	$40,263.00	
3	3.1	Suspension/Expulsions	No	$0.00	
3	3.2	Student responsibility	No	$0.00	

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
3	3.3	Facilities	No	$9,500.00	
4	4.1	Attendance incentives - cultural studies	Yes	$4,000.00	
4	4.2	Technology	Yes	$4,000.00	
4	4.3	Meals	Yes	$3,500.00	
4	4.4	Instructional Assistants	No	$22,333.00	
4	4.5	Tech Support	No	$10,000.00	

2022-23 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
	$47,763.00	$0.00	$0.00	0.00%	0.00%	0.00%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
2	2.4	Superintendent/Principal	Yes	$40,263.00		0	
4	4.1	Attendance incentives - cultural studies	Yes			0	
4	4.2	Technology	Yes	$4,000.00		0	
4	4.3	Meals	Yes	$3,500.00		0	

2022-23 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
183495		0	0.00%	$0.00	0.00%	0.00%	$0.00	0.00%

Instructions

Plan Summary

Engaging Educational Partners

Goals and Actions

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

For additional questions or technical assistance related to the completion of the Local Control and Accountability Plan (LCAP) template, please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at lcff@cde.ca.gov.

Introduction and Instructions

The Local Control Funding Formula (LCFF) requires local educational agencies (LEAs) to engage their local educational partners in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have 10 state priorities). LEAs document the results of this planning process in the LCAP using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning (California *Education Code* [*EC*] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.

- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (*EC* Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.

- **Accountability and Compliance:** The LCAP serves an important accountability function because aspects of the LCAP template require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:

  - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (*EC* Section 52064[b][4-6]).

  - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (*EC* sections 52064[b][1] and [2]).

  - Annually reviewing and updating the LCAP to reflect progress toward the goals (*EC* Section 52064[b][7]).

The LCAP template, like each LEA's final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which should: (a) reflect comprehensive strategic planning (b) through meaningful engagement with educational partners that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a tool for engaging educational partners.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in *EC* sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity's budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2021–22, 2022–23, and 2023–24 school years reflects statutory changes made through Assembly Bill 1840 (Committee on Budget), Chapter 243, Statutes of 2018. These statutory changes enhance transparency regarding expenditures on actions included in the LCAP, including actions that contribute to meeting the requirement to increase or improve services for foster youth, English learners, and low-income students, and to streamline the information presented within the LCAP to make adopted LCAPs more accessible for educational partners and the public.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing for students in transitional kindergarten through grade twelve (TK–12), but also allow educational partners to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA's diverse educational partners and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and educational partner engagement functions:

> Given present performance across the state priorities and on indicators in the California School Dashboard (Dashboard), how is the LEA using its budgetary resources to respond to TK–12 student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics and actions that the LEA believes, based on input gathered from educational partners, research, and experience, will have the biggest impact on behalf of its TK–12 students.

These instructions address the requirements for each section of the LCAP, but may include information about effective practices when developing the LCAP and completing the LCAP itself. Additionally, information is included at the beginning of each section emphasizing the purpose that each section serves.

Plan Summary

Purpose

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to provide a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included in the subsequent sections of the LCAP.

Requirements and Instructions

General Information – Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA. For example, information about an LEA in terms of geography, enrollment, or employment, the number and size of specific schools, recent community challenges, and other such information as an LEA wishes to include can enable a reader to more fully understand an LEA's LCAP.

Reflections: Successes – Based on a review of performance on the state indicators and local performance indicators included in the Dashboard, progress toward LCAP goals, local self-assessment tools, input from educational partners, and any other information, what progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success? This may include identifying specific examples of how past increases or improvements in services for foster youth, English learners, and low-income students have led to improved performance for these students.

Reflections: Identified Need – Referring to the Dashboard, identify: (a) any state indicator for which overall performance was in the "Red" or "Orange" performance category or any local indicator where the LEA received a "Not Met" or "Not Met for Two or More Years" rating AND (b) any state indicator for which performance for any student group was two or more performance levels below the "all student" performance. What steps is the LEA planning to take to address these areas of low performance and performance gaps? An LEA that is required to include a goal to address one or more consistently low-performing student groups or low-performing schools must identify that it is required to include this goal and must also identify the applicable student group(s) and/or school(s). Other needs may be identified using locally collected data including data collected to inform the self-reflection tools and reporting local indicators on the Dashboard.

LCAP Highlights – Identify and briefly summarize the key features of this year's LCAP.

Comprehensive Support and Improvement – An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

- **Schools Identified**: Identify the schools within the LEA that have been identified for CSI.
- **Support for Identified Schools**: Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.
- **Monitoring and Evaluating Effectiveness**: Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

Engaging Educational Partners

Purpose

Significant and purposeful engagement of parents, students, educators, and other educational partners, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such engagement should support comprehensive strategic planning, accountability, and improvement across the state priorities and locally identified priorities (*EC* Section 52064[e][1]). Engagement of educational partners is an ongoing, annual process.

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public understand how the LEA engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Statute and regulations specify the educational partners that school districts and COEs must consult when developing the LCAP: teachers, principals, administrators, other school personnel, local bargaining units of the LEA, parents, and students. Before adopting the LCAP, school districts and COEs must share it with the Parent Advisory Committee and, if applicable, to its English Learner Parent Advisory Committee. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

Statute requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and students in developing the LCAP. The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals and actions.

Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the following web page of the CDE's website: https://www.cde.ca.gov/re/lc/.

Requirements and Instructions

Below is an excerpt from the 2018–19 *Guide for Annual Audits of K–12 Local Education Agencies and State Compliance Reporting*, which is provided to highlight the legal requirements for engagement of educational partners in the LCAP development process:

Local Control and Accountability Plan:
For county offices of education and school districts only, verify the LEA:

a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.

b) If applicable, presented the local control and accountability plan to the English learner parent advisory committee, in accordance with Education Code section 52062(a)(2) or 52068(a)(2), as appropriate.

c) Notified members of the public of the opportunity to submit comments regarding specific actions and expenditures proposed to be included in the local control and accountability plan in accordance with Education Code section 52062(a)(3) or 52068(a)(3), as appropriate.

d) Held at least one public hearing in accordance with Education Code section 52062(b)(1) or 52068(b)(1), as appropriate.

e) Adopted the local control and accountability plan in a public meeting in accordance with Education Code section 52062(b)(2) or 52068(b)(2), as appropriate.

Prompt 1: "A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP."

Describe the engagement process used by the LEA to involve educational partners in the development of the LCAP, including, at a minimum, describing how the LEA met its obligation to consult with all statutorily required educational partners as applicable to the type of LEA. A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA's philosophical approach to engaging its educational partners.

Prompt 2: "A summary of the feedback provided by specific educational partners."

Describe and summarize the feedback provided by specific educational partners. A sufficient response to this prompt will indicate ideas, trends, or inputs that emerged from an analysis of the feedback received from educational partners.

Prompt 3: "A description of the aspects of the LCAP that were influenced by specific input from educational partners."

A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. The response must describe aspects of the LCAP that were influenced by or developed in response to the educational partner feedback described in response to Prompt 2. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP. For the purposes of this prompt, "aspects" of an LCAP that may have been influenced by educational partner input can include, but are not necessarily limited to:

- Inclusion of a goal or decision to pursue a Focus Goal (as described below)
- Inclusion of metrics other than the statutorily required metrics
- Determination of the desired outcome on one or more metrics
- Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
- Inclusion of action(s) or a group of actions
- Elimination of action(s) or group of actions
- Changes to the level of proposed expenditures for one or more actions

- Inclusion of action(s) as contributing to increased or improved services for unduplicated services
- Determination of effectiveness of the specific actions to achieve the goal
- Determination of material differences in expenditures
- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination of challenges or successes in the implementation of actions

Goals and Actions

Purpose

Well-developed goals will clearly communicate to educational partners what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal should be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs should consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard in determining whether and how to prioritize its goals within the LCAP.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- Focus Goal: A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.

- Broad Goal: A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.

- Maintenance of Progress Goal: A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

At a minimum, the LCAP must address all LCFF priorities and associated metrics.

Focus Goal(s)

Goal Description: The description provided for a Focus Goal must be specific, measurable, and time bound. An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach. The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

Explanation of why the LEA has developed this goal: Explain why the LEA has chosen to prioritize this goal. An explanation must be based on Dashboard data or other locally collected data. LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners. LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

Broad Goal

Goal Description: Describe what the LEA plans to achieve through the actions included in the goal. The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal. The goal description organizes the actions and expected outcomes in a cohesive and consistent manner. A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

Explanation of why the LEA has developed this goal: Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

Maintenance of Progress Goal

Goal Description: Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP. Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP. The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

Explanation of why the LEA has developed this goal: Explain how the actions will sustain the progress exemplified by the related metrics.

Required Goals

In general, LEAs have flexibility in determining what goals to include in the LCAP and what those goals will address; however, beginning with the development of the 2022–23 LCAP, LEAs that meet certain criteria are required to include a specific goal in their LCAP.

Consistently low-performing student group(s) criteria: An LEA is eligible for Differentiated Assistance for three or more consecutive years based on the performance of the same student group or groups in the Dashboard. A list of the LEAs required to include a goal in the LCAP based on student group performance, and the student group(s) that lead to identification, may be found on the CDE's Local Control Funding Formula web page at https://www.cde.ca.gov/fg/aa/lc/.

- **Consistently low-performing student group(s) goal requirement:** An LEA meeting the consistently low-performing student group(s) criteria must include a goal in its LCAP focused on improving the performance of the student group or groups that led to the LEA's eligibility for Differentiated

Assistance. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, this student group or groups. An LEA required to address multiple student groups is not required to have a goal to address each student group; however, each student group must be specifically addressed in the goal. This requirement may not be met by combining this required goal with another goal.

- **Goal Description:** Describe the outcomes the LEA plans to achieve to address the needs of, and improve outcomes for, the student group or groups that led to the LEA's eligibility for Differentiated Assistance.
- **Explanation of why the LEA has developed this goal**: Explain why the LEA is required to develop this goal, including identifying the student group(s) that lead to the LEA being required to develop this goal, how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the student group(s), and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes identified in the goal description.

Low-performing school(s) criteria: The following criteria only applies to a school district or COE with two or more schools; it does not apply to a single-school district. A school district or COE has one or more schools that, for two consecutive years, received the two lowest performance levels on all but one of the state indicators for which the school(s) receive performance levels in the Dashboard and the performance of the "All Students" student group for the LEA is at least one performance level higher in all of those indicators. A list of the LEAs required to include a goal in the LCAP based on school performance, and the school(s) that lead to identification, may be found on the CDE's Local Control Funding Formula web page at https://www.cde.ca.gov/fg/aa/lc/.

- **Low-performing school(s) goal requirement:** A school district or COE meeting the low-performing school(s) criteria must include a goal in its LCAP focusing on addressing the disparities in performance between the school(s) and the LEA as a whole. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, the students enrolled at the low-performing school or schools. An LEA required to address multiple schools is not required to have a goal to address each school; however, each school must be specifically addressed in the goal. This requirement may not be met by combining this goal with another goal.
- **Goal Description:** Describe what outcomes the LEA plans to achieve to address the disparities in performance between the students enrolled at the low-performing school(s) and the students enrolled at the LEA as a whole.
- **Explanation of why the LEA has developed this goal**: Explain why the LEA is required to develop this goal, including identifying the schools(s) that lead to the LEA being required to develop this goal; how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the school(s); and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes for students enrolled at the low-performing school or schools identified in the goal description.

Measuring and Reporting Results:

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes. LEAs are encouraged to identify metrics for specific student groups, as appropriate, including expected outcomes that would reflect narrowing of any existing performance gaps.

Include in the baseline column the most recent data associated with this metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2019 Dashboard for the baseline of a metric only if that data represents the most recent available (e.g., high school graduation rate).

Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS. Because final 2020–21 outcomes on some metrics may not be computable at the time the 2021–24 LCAP is adopted (e.g., graduation rate, suspension rate), the most recent data available may include a point in time calculation taken each year on the same date for comparability purposes.

The baseline data shall remain unchanged throughout the three-year LCAP.

Complete the table as follows:

- **Metric**: Indicate how progress is being measured using a metric.
- **Baseline**: Enter the baseline when completing the LCAP for 2021–22. As described above, the baseline is the most recent data associated with a metric. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 1 Outcome**: When completing the LCAP for 2022–23, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 2 Outcome**: When completing the LCAP for 2023–24, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 3 Outcome**: When completing the LCAP for 2024–25, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above. The 2024–25 LCAP will be the first year in the next three-year cycle. Completing this column will be part of the Annual Update for that year.
- **Desired Outcome for 2023–24**: When completing the first year of the LCAP, enter the desired outcome for the relevant metric the LEA expects to achieve by the end of the 2023–24 LCAP year.

Timeline for completing the "**Measuring and Reporting Results**" part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for Year 3 (2023–24)
Enter information in this box when completing the LCAP for **2021–22**.	Enter information in this box when completing the LCAP for **2021–22**.	Enter information in this box when completing the LCAP for **2022–23**. Leave blank until then.	Enter information in this box when completing the LCAP for **2023–24**. Leave blank until then.	Enter information in this box when completing the LCAP for **2024–25**. Leave blank until then.	Enter information in this box when completing the LCAP for **2021–22** or when adding a new metric.

The metrics may be quantitative or qualitative; but at minimum, an LEA's LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year as applicable to the type of LEA. To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant self-reflection tool for local indicators within the Dashboard.

Actions: Enter the action number. Provide a short title for the action. This title will also appear in the action tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary tables. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a "Y" for Yes or an "N" for No. (**Note:** for each such action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations*, Title 5 [5 *CCR*] Section 15496(b) in the Increased or Improved Services Section of the LCAP).

Actions for English Learners: School districts, COEs, and charter schools that have a numerically significant English learner student subgroup must include specific actions in the LCAP related to, at a minimum, the language acquisition programs, as defined in *EC* Section 306, provided to students and professional development activities specific to English learners.

Actions for Foster Youth: School districts, COEs, and charter schools that have a numerically significant Foster Youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to Foster Youth students.

Goal Analysis:

Enter the LCAP Year.

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective in achieving the goal. Respond to the prompts as instructed.

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.
- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.
- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

Purpose

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA's description in this section must align with the actions included in the Goals and Actions section as contributing.

Requirements and Instructions

Projected LCFF Supplemental and/or Concentration Grants: Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of low income, foster youth, and English learner students.

Projected Additional LCFF Concentration Grant (15 percent): Specify the amount of additional LCFF concentration grant add-on funding, as described in *EC* Section 42238.02, that the LEA estimates it will receive in the coming year.

Projected Percentage to Increase or Improve Services for the Coming School Year: Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 *CCR* Section 15496(a)(7).

LCFF Carryover — Percentage: Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

LCFF Carryover — Dollar: Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero ($0).

Total Percentage to Increase or Improve Services for the Coming School Year: Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEAs percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 *CCR* Section 15496(a)(7).

Required Descriptions:

For each action being provided to an entire school, or across the entire school district or COE, an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

For each action included in the Goals and Actions section as contributing to the increased or improved services requirement for unduplicated pupils and provided on an LEA-wide or schoolwide basis, the LEA must include an explanation consistent with 5 *CCR* Section 15496(b). For any such actions continued into the 2021–24 LCAP from the 2017–2020 LCAP, the LEA must determine whether or not the action was effective as expected, and this determination must reflect evidence of outcome data or actual implementation to date.

Principally Directed and Effective: An LEA demonstrates how an action is principally directed towards and effective in meeting the LEA's goals for unduplicated students when the LEA explains how:

- It considers the needs, conditions, or circumstances of its unduplicated pupils;
- The action, or aspect(s) of the action (including, for example, its design, content, methods, or location), is based on these considerations; and
- The action is intended to help achieve an expected measurable outcome of the associated goal.

As such, the response provided in this section may rely on a needs assessment of unduplicated students.

Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient. Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increase or improve services standard because enrolling students is not the same as serving students.

For example, if an LEA determines that low-income students have a significantly lower attendance rate than the attendance rate for all students, it might justify LEA-wide or schoolwide actions to address this area of need in the following way:

> After assessing the needs, conditions, and circumstances of our low-income students, we learned that the attendance rate of our low-income students is 7 percent lower than the attendance rate for all students. (Needs, Conditions, Circumstances [Principally Directed])
>
> In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action[s])
>
> These actions are being provided on an LEA-wide basis and we expect/hope that all students with less than a 100 percent attendance rate will benefit. However, because of the significantly lower attendance rate of low-income students, and because the actions meet needs most associated with the chronic stresses and experiences of a socio-economically disadvantaged status, we expect that the attendance rate for our low-income students will increase significantly more than the average attendance rate of all other students. (Measurable Outcomes [Effective In])

COEs and Charter Schools: Describe how actions included as contributing to meeting the increased or improved services requirement on an LEA-wide basis are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above. In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

For School Districts Only:

Actions Provided on an LEA-Wide Basis:

Unduplicated Percentage > 55 percent: For school districts with an unduplicated pupil percentage of 55 percent or more, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above.

Unduplicated Percentage < 55 percent: For school districts with an unduplicated pupil percentage of less than 55 percent, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities. Also describe how the actions **are the most effective use of the funds** to meet these goals for its unduplicated pupils. Provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions Provided on a Schoolwide Basis:

School Districts must identify in the description those actions being funded and provided on a schoolwide basis, and include the required description supporting the use of the funds on a schoolwide basis.

For schools with 40 percent or more enrollment of unduplicated pupils: Describe how these actions are principally directed to and effective in meeting its goals for its unduplicated pupils in the state and any local priorities.

For school districts expending funds on a schoolwide basis at a school with less than 40 percent enrollment of unduplicated pupils: Describe how these actions are principally directed to and how the actions are the most effective use of the funds to meet its goals for foster youth, English learners, and low-income students in the state and any local priorities.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

Consistent with the requirements of 5 *CCR* Section 15496, describe how services provided for unduplicated pupils are increased or improved by at least the percentage calculated as compared to the services provided for all students in the LCAP year. To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are included in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided on an LEA-wide or schoolwide basis or provided on a limited basis to unduplicated students. A limited action is an action that only serves foster youth, English learners, and/or low-income students. This description must address how these action(s) are expected to result in the required proportional increase or improvement in services for unduplicated pupils as compared to the services the LEA provides to all students for the relevant LCAP year.

For any action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage. See the instructions for determining the Planned Percentage of Improved Services for information on calculating the Percentage of Improved Services.

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

An LEA that receives the additional concentration grant add-on described in *EC* Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.

Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.

An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.

In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of full time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.

- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

Action Tables

Complete the Data Entry Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Data Entry Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. With the exception of the Data Entry Table, the word "input" has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)

- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2022–23 LCAP, 2022–23 will be the coming LCAP Year and 2021–22 will be the current LCAP Year.

Data Entry Table

The Data Entry Table may be included in the LCAP as adopted by the local governing board or governing body, but is not required to be included. In the Data Entry Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year**: Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant**: Provide the total amount of LCFF funding the LEA estimates it will receive for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 *CCR* Section 15496(a)(8).

  See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF apportionment calculations.
- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 *CCR* Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to **all** students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

Percentage. This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.

- **Goal #**: Enter the LCAP Goal number for the action.
- **Action #**: Enter the action's number as indicated in the LCAP Goal.
- **Action Title**: Provide a title of the action.
- **Student Group(s)**: Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?**: Type "Yes" if the action **is** included as contributing to meeting the increased or improved services; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services.
- If "Yes" is entered into the Contributing column, then complete the following columns:
    - **Scope**: The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
    - **Unduplicated Student Group(s)**: Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
    - **Location**: Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span**: Enter "ongoing" if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter "1 Year," or "2 Years," or "6 Months."
- **Total Personnel**: Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel**: This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.

- **LCFF Funds**: Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA's total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
  - **Note:** For an action to contribute towards meeting the increased or improved services requirement it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds**: Enter the total amount of Other State Funds utilized to implement this action, if any.
- **Local Funds**: Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds**: Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds**: This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services**: For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
  - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

    For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which the LEA estimates would cost $165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of $165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Service for the action.

Contributing Actions Table

As noted above, information will not be entered in the Contributing Actions Table; however, the 'Contributing to Increased or Improved Services?' column will need to be checked to ensure that only actions with a "Yes" are displaying. If actions with a "No" are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the "Yes" responses.

Annual Update Table

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures**: Enter the total estimated actual expenditures to implement this action, if any.

Contributing Actions Annual Update Table

In the Contributing Actions Annual Update Table, check the 'Contributing to Increased or Improved Services?' column to ensure that only actions with a "Yes" are displaying. If actions with a "No" are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the "Yes" responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.

- **Estimated Actual Expenditures for Contributing Actions**: Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.

- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).

  - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been $169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of $169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant**: Provide the total amount of LCFF funding the LEA estimates it will receive for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 *CCR* Section 15496(a)(8).

- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 *CCR* Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

Contributing Actions Table

- 4. Total Planned Contributing Expenditures (LCFF Funds)
    - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column
- 5. Total Planned Percentage of Improved Services
    - This percentage is the total of the Planned Percentage of Improved Services column
- Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)
    - This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

Contributing Actions Annual Update Table

Pursuant to *EC* Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display "Not Required."

- 6. Estimated Actual LCFF Supplemental and Concentration Grants
    - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- 4. Total Planned Contributing Expenditures (LCFF Funds)
    - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)

- 7. Total Estimated Actual Expenditures for Contributing Actions
  - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds)
- Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)
  - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4)
- 5. Total Planned Percentage of Improved Services (%)
  - This amount is the total of the Planned Percentage of Improved Services column
- 8. Total Estimated Actual Percentage of Improved Services (%)
  - This amount is the total of the Estimated Actual Percentage of Improved Services column
- Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)
  - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8)

LCFF Carryover Table

- 10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)
  - This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.
- 11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)
  - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- 12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)
  - If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

    The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- 13. LCFF Carryover — Percentage (12 divided by 9)
  - This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: Kashia School District

Date: 05/31/2023

Public Hearing:

Place: Kashia School District

Date: 06/15/2023

Time: 4:00

Adoption Date: June 22, 2023

Signed: ______________________

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Patti Pomplin

Title: CBO

Telephone: 707-321-5849

E-mail: ppomplin@kashiaesd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		
		• Adoption date of the LCAP or an update to the LCAP:		
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	2022-23 Estimated Actuals Restricted (B)	2022-23 Estimated Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	296,992.00	2,741.00	299,733.00	311,472.00	5,044.00	316,516.00	5.6%
2) Federal Revenue		8100-8299	128,076.00	44,607.00	172,683.00	75,000.00	29,244.00	104,244.00	-39.6%
3) Other State Revenue		8300-8599	1,866.00	530,780.00	532,646.00	1,900.00	22,900.00	24,800.00	-95.3%
4) Other Local Revenue		8600-8799	17,800.00	93,783.00	111,583.00	10,000.00	110,100.00	120,100.00	7.6%
5) TOTAL, REVENUES			444,734.00	671,911.00	1,116,645.00	398,372.00	167,288.00	565,660.00	-49.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	10,540.00	27,911.00	38,451.00	49,131.00	53,044.00	102,175.00	165.7%
2) Classified Salaries		2000-2999	42,795.00	38,070.00	80,865.00	37,500.00	28,000.00	65,500.00	-19.0%
3) Employee Benefits		3000-3999	26,870.00	26,497.00	53,367.00	31,806.00	25,441.00	57,247.00	7.3%
4) Books and Supplies		4000-4999	20,979.00	12,332.00	33,311.00	18,800.00	900.00	19,700.00	-40.9%
5) Services and Other Operating Expenditures		5000-5999	220,345.00	576,783.00	797,128.00	186,199.00	59,903.00	246,102.00	-69.1%
6) Capital Outlay		6000-6999	2,845.00	0.00	2,845.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			324,374.00	681,593.00	1,005,967.00	323,436.00	167,288.00	490,724.00	-51.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			120,360.00	(9,682.00)	110,678.00	74,936.00	0.00	74,936.00	-32.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			120,360.00	(9,682.00)	110,678.00	74,936.00	0.00	74,936.00	-32.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	552,460.00	42,207.00	594,667.00	648,998.00	32,525.00	681,523.00	14.6%
b) Audit Adjustments		9793	(23,822.00)	0.00	(23,822.00)	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	2022-23 Estimated Actuals Restricted (B)	2022-23 Estimated Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			528,638.00	42,207.00	570,845.00	648,998.00	32,525.00	681,523.00	19.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			528,638.00	42,207.00	570,845.00	648,998.00	32,525.00	681,523.00	19.4%
2) Ending Balance, June 30 (E + F1e)			648,998.00	32,525.00	681,523.00	723,934.00	32,525.00	756,459.00	11.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	32,525.00	32,525.00	0.00	32,525.00	32,525.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	75,000.00	0.00	75,000.00	76,000.00	0.00	76,000.00	1.3%
Unassigned/Unappropriated Amount		9790	573,998.00	0.00	573,998.00	647,934.00	0.00	647,934.00	12.9%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	679,974.11	544,756.39	1,224,730.50				
1) Fair Value Adjustment to Cash in County Treasury		9111	(23,822.00)	0.00	(23,822.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

District: Kashia School District
CDS #: 49-70888

Adopted Budget
2023-24 Budget Attachment
Balances in Excess of Minimum Reserve Requirements

Kashia School

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances

Form	Fund	2023-24 Budget	Objects 9780/9789/9790
			(Exclude all non-spendable, restricted & commited funds)
01	General Fund	$765,218.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	$0.00	Form 17
	Total Assigned and Unassigned Ending Fund Balances	$765,218.00	
	District Standard Reserve Level	5%	Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties	$76,000.00	Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	$689,218.00	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	Fund	2023-24 Budget	Description of Need
01	General Fund	$656,693.00	Unassigned Reserves
01	General Fund	$32,525.00	ELOP 2021-22
17	Special Reserve Fund for Other Than Capital Outlay Projects		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
	Insert Lines above as needed		
	Total of Substantiated Needs	$689,218.00	

Remaining Unsubstantiated Balance	**$0.00**

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	954.00	921.00	-3.5%
b) Audit Adjustments		9793	(33.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			921.00	921.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			921.00	921.00	0.0%
2) Ending Balance, June 30 (E + F1e)			921.00	921.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	948.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(27.00)	921.00	-3,511.1%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	963.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	(33.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	0.00	0.00		

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

______ Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	$	
Less: Amount of total liabilities reserved in budget:	$	
Estimated accrued but unfunded liabilities:	$	0.00

X This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

Redwood Empire Schools Insurance Group

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

Signed ________________ Date of Meeting: ________

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			523,215.00	510,492.00	483,332.00	471,445.00	450,507.00	429,569.00	479,582.00	462,544.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		7,777.00	7,777.00	19,050.00	13,999.00	13,999.00	19,050.00	13,999.00	11,620.00
Property Taxes	8020-8079			100.00	100.00	100.00	100.00	66,000.00	4,000.00	100.00
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599		2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Other Local Revenue	8600-8799		3,000.00	3,000.00	10,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			12,777.00	12,877.00	31,150.00	21,099.00	21,099.00	92,050.00	24,999.00	18,720.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		0.00	9,288.00	9,288.00	9,288.00	9,288.00	9,288.00	9,288.00	9,288.00
Classified Salaries	2000-2999		2,500.00	5,727.00	5,727.00	5,727.00	5,727.00	5,727.00	5,727.00	5,727.00
Employee Benefits	3000-3999		3,000.00	5,022.00	5,022.00	5,022.00	5,022.00	5,022.00	5,022.00	5,022.00
Books and Supplies	4000-4999				3,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Services	5000-5999		20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			25,500.00	40,037.00	43,037.00	42,037.00	42,037.00	42,037.00	42,037.00	42,037.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(12,723.00)	(27,160.00)	(11,887.00)	(20,938.00)	(20,938.00)	50,013.00	(17,038.00)	(23,317.00)
F. ENDING CASH (A + E)			510,492.00	483,332.00	471,445.00	450,507.00	429,569.00	479,582.00	462,544.00	439,227.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		439,227.00	503,635.00	549,262.00	561,445.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	24,345.00	11,620.00	11,620.00	7,777.00	24,778.00		187,411.00	187,411.00
Property Taxes	8020-8079	100.00	49,000.00	100.00	100.00	4,261.00		124,061.00	124,061.00
Miscellaneous Funds	8080-8099		5,044.00					5,044.00	5,044.00
Federal Revenue	8100-8299	70,000.00		20,000.00		14,244.00		104,244.00	104,244.00
Other State Revenue	8300-8599	2,000.00	2,000.00	2,000.00	0.00	2,800.00		24,800.00	24,800.00
Other Local Revenue	8600-8799	10,000.00	20,000.00	20,000.00	20,000.00	9,100.00		120,100.00	120,100.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		106,445.00	87,664.00	53,720.00	27,877.00	55,183.00	0.00	565,660.00	565,660.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	9,288.00	9,288.00	9,288.00	9,295.00	0.00		102,175.00	102,175.00
Classified Salaries	2000-2999	5,727.00	5,727.00	5,727.00	5,730.00			65,500.00	65,500.00
Employee Benefits	3000-3999	5,022.00	5,022.00	5,022.00	4,027.00			57,247.00	57,247.00
Books and Supplies	4000-4999	2,000.00	2,000.00	1,500.00	1,200.00			19,700.00	19,700.00
Services	5000-5999	20,000.00	20,000.00	20,000.00	13,000.00	13,102.00		246,102.00	246,102.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		42,037.00	42,037.00	41,537.00	33,252.00	13,102.00	0.00	490,724.00	490,724.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	0.00
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		64,408.00	45,627.00	12,183.00	(5,375.00)	42,081.00	0.00	74,936.00	74,936.00
F. ENDING CASH (A + E)		503,635.00	549,262.00	561,445.00	556,070.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								598,151.00	

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	6.89	6.89	6.89	6.86	6.86	6.86
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	6.89	6.89	6.89	6.86	6.86	6.86
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6.89	6.89	6.89	6.86	6.86	6.86
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	311,472.00	1.13%	315,002.00	3.15%	324,920.00
2. Federal Revenues	8100-8299	75,000.00	0.00%	75,000.00	0.00%	75,000.00
3. Other State Revenues	8300-8599	1,900.00	5.26%	2,000.00	5.00%	2,100.00
4. Other Local Revenues	8600-8799	10,000.00	0.00%	10,000.00	0.00%	10,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		398,372.00	0.91%	402,002.00	2.49%	412,020.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				49,131.00		56,956.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment				7,825.00		7,000.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	49,131.00	15.93%	56,956.00	12.29%	63,956.00
2. Classified Salaries						
a. Base Salaries				37,500.00		40,000.00
b. Step & Column Adjustment				2,500.00		
c. Cost-of-Living Adjustment						
d. Other Adjustments						(13,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	37,500.00	6.67%	40,000.00	-32.50%	27,000.00
3. Employee Benefits	3000-3999	31,806.00	58.76%	50,495.00	0.50%	50,747.00
4. Books and Supplies	4000-4999	18,800.00	25.00%	23,500.00	0.00%	23,500.00
5. Services and Other Operating Expenditures	5000-5999	186,199.00	-1.17%	184,020.00	11.77%	205,680.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		323,436.00	9.75%	354,971.00	4.48%	370,883.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		74,936.00		47,031.00		41,137.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		648,998.00		723,934.00		770,965.00
2. Ending Fund Balance (Sum lines C and D1)		723,934.00		770,965.00		812,102.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	76,000.00		80,000.00		80,000.00
2. Unassigned/Unappropriated	9790	647,934.00		690,965.00		732,102.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		723,934.00		770,965.00		812,102.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	76,000.00		80,000.00		80,000.00
c. Unassigned/Unappropriated	9790	647,934.00		690,965.00		732,102.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		723,934.00		770,965.00		812,102.00

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

CBO retiring in December 2025, costs moved to Fiscal Services 58xx.

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	5,044.00	-0.87%	5,000.00	0.00%	5,000.00
2. Federal Revenues	8100-8299	29,244.00	-0.15%	29,200.00	0.00%	29,200.00
3. Other State Revenues	8300-8599	22,900.00	0.00%	22,900.00	0.00%	22,900.00
4. Other Local Revenues	8600-8799	110,100.00	-0.09%	110,000.00	0.00%	110,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		167,288.00	-0.11%	167,100.00	0.00%	167,100.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				53,044.00		53,044.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	53,044.00	0.00%	53,044.00	0.00%	53,044.00
2. Classified Salaries						
a. Base Salaries				28,000.00		28,000.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	28,000.00	0.00%	28,000.00	0.00%	28,000.00
3. Employee Benefits	3000-3999	25,441.00	2.20%	26,000.00	3.85%	27,000.00
4. Books and Supplies	4000-4999	900.00	-44.44%	500.00	0.00%	500.00
5. Services and Other Operating Expenditures	5000-5999	59,903.00	-0.58%	59,556.00	-1.68%	58,556.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		167,288.00	-0.11%	167,100.00	0.00%	167,100.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		0.00		0.00		0.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		32,525.00		32,525.00		32,525.00
2. Ending Fund Balance (Sum lines C and D1)		32,525.00		32,525.00		32,525.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	32,525.00		32,525.00		32,525.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		32,525.00		32,525.00		32,525.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	316,516.00	1.10%	320,002.00	3.10%	329,920.00
2. Federal Revenues	8100-8299	104,244.00	-0.04%	104,200.00	0.00%	104,200.00
3. Other State Revenues	8300-8599	24,800.00	0.40%	24,900.00	0.40%	25,000.00
4. Other Local Revenues	8600-8799	120,100.00	-0.08%	120,000.00	0.00%	120,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		565,660.00	0.61%	569,102.00	1.76%	579,120.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				102,175.00		110,000.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				7,825.00		7,000.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	102,175.00	7.66%	110,000.00	6.36%	117,000.00
2. Classified Salaries						
a. Base Salaries				65,500.00		68,000.00
b. Step & Column Adjustment				2,500.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(13,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	65,500.00	3.82%	68,000.00	-19.12%	55,000.00
3. Employee Benefits	3000-3999	57,247.00	33.62%	76,495.00	1.64%	77,747.00
4. Books and Supplies	4000-4999	19,700.00	21.83%	24,000.00	0.00%	24,000.00
5. Services and Other Operating Expenditures	5000-5999	246,102.00	-1.03%	243,576.00	8.48%	264,236.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		490,724.00	6.39%	522,071.00	3.05%	537,983.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		74,936.00		47,031.00		41,137.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		681,523.00		756,459.00		803,490.00
2. Ending Fund Balance (Sum lines C and D1)		756,459.00		803,490.00		844,627.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	32,525.00		32,525.00		32,525.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	76,000.00		80,000.00		80,000.00
2. Unassigned/Unappropriated	9790	647,934.00		690,965.00		732,102.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		756,459.00		803,490.00		844,627.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	76,000.00		80,000.00		80,000.00
c. Unassigned/Unappropriated	9790	647,934.00		690,965.00		732,102.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		723,934.00		770,965.00		812,102.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		147.52%		147.67%		150.95%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		6.86		7.00		7.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		490,724.00		522,071.00		537,983.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		490,724.00		522,071.00		537,983.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		5.00%		5.00%		5.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		24,536.20		26,103.55		26,899.15
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		80,000.00		80,000.00		80,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		80,000.00		80,000.00		80,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. **CRITERION: Average Daily Attendance**

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	6.86
District's ADA Standard Percentage Level:	**3.0%**

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	10	10		
Charter School				
Total ADA	**10**	**10**	**N/A**	**Met**
Second Prior Year (2021-22)				
District Regular	10	10		
Charter School				
Total ADA	**10**	**10**	**N/A**	**Met**
First Prior Year (2022-23)				
District Regular	10	7		
Charter School		0		
Total ADA	**10**	**7**	**31.1%**	**Not Met**
Budget Year (2023-24)				
District Regular	7			
Charter School	0			
Total ADA	**7**			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD NOT MET - Funded ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation: (required if NOT met)	One family moving in or out changes percentages.

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation: (required if NOT met)	

2. **CRITERION: Enrollment**

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 6.9

District's Enrollment Standard Percentage Level: **3.0%**

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	16	16		
Charter School				
Total Enrollment	**16**	**16**	**0.0%**	**Met**
Second Prior Year (2021-22)				
District Regular	11	9		
Charter School				
Total Enrollment	**11**	**9**	**18.2%**	**Not Met**
First Prior Year (2022-23)				
District Regular	11			
Charter School				
Total Enrollment	**11**	**0**	**100.0%**	**Not Met**
Budget Year (2023-24)				
District Regular	9			
Charter School				
Total Enrollment	**9**			

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation: (required if NOT met): One family moving in or out changes percentages.

1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation: (required if NOT met): One family moving in or out changes percentages.

3. **CRITERION: ADA to Enrollment**

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	10	16	
Charter School		0	
Total ADA/Enrollment	**10**	**16**	**63.7%**
Second Prior Year (2021-22)			
District Regular	8	9	
Charter School	0		
Total ADA/Enrollment	**8**	**9**	**85.4%**
First Prior Year (2022-23)			
District Regular	7		
Charter School			
Total ADA/Enrollment	**7**	**0**	**0.0%**
		Historical Average Ratio:	49.7%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**50.2%**

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	7	9		
Charter School	0			
Total ADA/Enrollment	**7**	**9**	**76.2%**	**Not Met**
1st Subsequent Year (2024-25)				
District Regular	10	10		
Charter School				
Total ADA/Enrollment	**10**	**10**	**100.0%**	**Not Met**
2nd Subsequent Year (2025-26)				
District Regular	10	10		
Charter School				
Total ADA/Enrollment	**10**	**10**	**100.0%**	**Not Met**

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

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

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

Explanation:
(required if NOT met)

Actual enrollment depends on families continuing to live at Kashia

4. **CRITERION: LCFF Revenue**

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)[1] and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA[1] and its economic recovery target payment, plus or minus one percent.

[1] Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Necessary Small School

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

Projected LCFF Revenue

		Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	6.89	6.86	7.00	7.00
b.	Prior Year ADA (Funded)		6.89	6.86	7.00
c.	Difference (Step 1a minus Step 1b)		(.03)	.14	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(.44%)	2.04%	0.00%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding				
b1.	COLA percentage				
b2.	COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			(.44%)	2.04%	0.00%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**N/A**	**N/A**	**N/A**

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	122,345.00	124,061.00	126,382.00	128,750.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**N/A**	**N/A**	**N/A**

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	**-1.00% to 1.00%**	**-1.00% to 1.00%**	**-1.00% to 1.00%**

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	294,081.00	311,472.00	320,002.00	329,920.00
District's Projected Change in LCFF Revenue:		5.91%	2.74%	3.10%
Necessary Small School Standard		**-1.00% to 1.00%**	**-1.00% to 1.00%**	**-1.00% to 1.00%**
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Based off of latest LCFF calculator.

5. **CRITERION: Salaries and Benefits**

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2020-21)	86,868.32	248,425.06	35.0%
Second Prior Year (2021-22)	42,349.62	225,350.19	18.8%
First Prior Year (2022-23)	80,205.00	324,374.00	24.7%
		Historical Average Ratio:	26.2%

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**21.2% to 31.2%**	**21.2% to 31.2%**	**21.2% to 31.2%**

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget - Unrestricted (Resources 0000-1999)			
	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2023-24)	118,437.00	323,436.00	36.6%	Not Met
1st Subsequent Year (2024-25)	147,451.00	354,971.00	41.5%	Not Met
2nd Subsequent Year (2025-26)	141,703.00	370,883.00	38.2%	Not Met

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

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

1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Superintendent is not salaried but hired through our COE.

6. **CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies,

and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(.44%)	2.04%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-10.44% to 9.56%**	**-7.96% to 12.04%**	**-10.00% to 10.00%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.44% to 4.56%	-2.96% to 7.04%	-5.00% to 5.00%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	172,683.00		
Budget Year (2023-24)	104,244.00	(39.63%)	Yes
1st Subsequent Year (2024-25)	104,200.00	(.04%)	No
2nd Subsequent Year (2025-26)	104,200.00	0.00%	No

Explanation: (required if Yes): Did not carryover grant funding.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	532,646.00		
Budget Year (2023-24)	24,800.00	(95.34%)	Yes
1st Subsequent Year (2024-25)	24,900.00	.40%	No
2nd Subsequent Year (2025-26)	25,000.00	.40%	No

Explanation: (required if Yes): Literacy grant is one time funding.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	111,583.00		
Budget Year (2023-24)	120,100.00	7.63%	Yes
1st Subsequent Year (2024-25)	120,000.00	(.08%)	No
2nd Subsequent Year (2025-26)	120,000.00	0.00%	No

Explanation: (required if Yes): Increase for SELPA funding.

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

First Prior Year (2022-23)	33,311.00		
Budget Year (2023-24)	19,700.00	(40.86%)	Yes
1st Subsequent Year (2024-25)	24,000.00	21.83%	Yes
2nd Subsequent Year (2025-26)	24,000.00	0.00%	No

Explanation:
(required if Yes)

No offsetting expenses for one time grants.

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

First Prior Year (2022-23)	797,128.00		
Budget Year (2023-24)	246,102.00	(69.13%)	Yes
1st Subsequent Year (2024-25)	243,576.00	(1.03%)	No
2nd Subsequent Year (2025-26)	264,236.00	8.48%	Yes

Explanation:
(required if Yes)

No offsetting expenditures for one time grants.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2022-23)	816,912.00		
Budget Year (2023-24)	249,144.00	(69.50%)	Not Met
1st Subsequent Year (2024-25)	249,100.00	(.02%)	Met
2nd Subsequent Year (2025-26)	249,200.00	.04%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2022-23)	830,439.00		
Budget Year (2023-24)	265,802.00	(67.99%)	Not Met
1st Subsequent Year (2024-25)	267,576.00	.67%	Met
2nd Subsequent Year (2025-26)	288,236.00	7.72%	Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

Did not carryover grant funding.

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

Literacy grant is one time funding.

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

Increase for SELPA funding.

1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Books and Supplies (linked from 6B if NOT met)	No offsetting expenses for one time grants.
Explanation: **Services and Other Exps** (linked from 6B if NOT met)	No offsetting expenditures for one time grants.

7. **CRITERION: Facilities Maintenance**

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exlude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) — 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	483,224.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	483,224.00	14,496.72	0.00	Not Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
x	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
	Other (explanation must be provided)

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

8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	71,000.00	71,000.00	75,000.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	345,960.80	481,459.68	573,998.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	416,960.80	552,459.68	648,998.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	399,573.76	395,036.68	1,005,967.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	399,573.76	395,036.68	1,005,967.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	104.4%	139.9%	64.5%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**34.8%**	**46.6%**	**21.5%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	82,718.59	248,425.06	N/A	Met
Second Prior Year (2021-22)	135,498.88	225,350.19	N/A	Met
First Prior Year (2022-23)	120,360.00	324,374.00	N/A	Met
Budget Year (2023-24) (Information only)	74,936.00	323,436.00		

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation: (required if NOT met)	

9. **CRITERION: Fund Balance**

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level [1]	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

[1] Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4): 7

District's Fund Balance Standard Percentage Level: 1.7%

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2020-21)	318,835.00	334,242.21	N/A	Met
Second Prior Year (2021-22)	388,138.00	416,960.80	N/A	Met
First Prior Year (2022-23)	508,577.00	528,638.00	N/A	Met
Budget Year (2023-24) (Information only)	648,998.00			

[2] Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA	
5% or $80,000 (greater of)	0	to 300
4% or $80,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

[2] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	7	7	7
District's Reserve Standard Percentage Level:	5%	5%	5%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	490,724.00	522,071.00	537,983.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	490,724.00	522,071.00	537,983.00
4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	24,536.20	26,103.55	26,899.15
6.	Reserve Standard - by Amount			

	($80,000 for districts with 0 to 1,000 ADA, else 0)	80,000.00	80,000.00	80,000.00
7.	**District's Reserve Standard**			
	(Greater of Line B5 or Line B6)	**80,000.00**	**80,000.00**	**80,000.00**

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	76,000.00	80,000.00	80,000.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	647,934.00	690,965.00	732,102.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	723,934.00	770,965.00	812,102.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	147.52%	147.67%	150.95%
	District's Reserve Standard (Section 10B, Line 7):	**80,000.00**	**80,000.00**	**80,000.00**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? No

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0% or -$20,000 to +$20,000

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget? No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

[1] Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
   (If No, skip item 2 and Sections S6B and S6C) — No

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				0

Type of Commitment (continued)	Prior Year (2022-23) Annual Payment (P & I)	Budget Year (2023-24) Annual Payment (P & I)	1st Subsequent Year (2024-25) Annual Payment (P & I)	2nd Subsequent Year (2025-26) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2022-23)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

N/A

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

Explanation: (required if Yes)	

S7. Unfunded Liabilities

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

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

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

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

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

2. For the district's OPEB:

a. Are they lifetime benefits? — No

b. Do benefits continue past age 65? — No

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

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

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

	Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

a. Total OPEB liability	
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	

5. OPEB Contributions

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip Items 2-4) — No

2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	1	1	1	1

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
6.	Cost of a one percent increase in salary and statutory benefits			
7.	Amount included for any tentative salary schedule increases			

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

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	800	880	960
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

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

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are savings from attrition included in the budget and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

Trying to find employees - no changes or adjustments at this time.

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	1	1	1	1

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

No negotiations.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
7.	Amount included for any tentative salary schedule increases			

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

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	800	880	960
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

No negotiations.

Classified (Non-management) Step and Column Adjustments

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the budget and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

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

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are savings from attrition included in the budget and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	0	0	0	0

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

No negotiations.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step and column adjustments			
3. Percent change in step & column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of other benefits included in the budget and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 22, 2023

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

No current Superintendent, using County Office of Education personnel.

End of School District Budget Criteria and Standards Review

Budget, July 1
Budget 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Kashia Elementary **Sonoma County**

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

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

FCMAT

FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Kashia Elementary (70888) - 2023-24 Original Budget	2020-21	2021-22	2022-23	7/1/2023 2023-24	2024-25	2025-26	2026-27	2027-28
SUMMARY OF FUNDING								
General Assumptions								
COLA & Augmentation	*0.00%*	*5.07%*	*13.26%*	*8.22%*	*3.94%*	*3.29%*	*3.19%*	*3.16%*
Base Grant Proration Factor	-	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Add-on, ERT & MSA Proration Factor	-	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*
LCFF Entitlement								
Base Grant	$166,381	$174,807	$250,514	$270,782	$281,113	$290,315	$299,576	$309,042
Grade Span Adjustment	-	-	-	-	-	-	-	-
Supplemental Grant	16,945	17,325	17,778	16,691	15,475	15,766	16,269	16,782
Concentration Grant	19,064	24,479	25,007	23,217	22,632	23,057	23,794	24,544
Add-ons: Targeted Instructional Improvement Block Grant	782	782	782	782	782	782	782	782
Add-ons: Home-to-School Transportation	-	-	-	-	-	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	-	-	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	**$203,172**	**$217,393**	**$294,081**	**$311,472**	**$320,002**	**$329,920**	**$340,421**	**$351,150**
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement	**203,172**	**217,393**	**294,081**	**311,472**	**320,002**	**329,920**	**340,421**	**351,150**
LCFF Entitlement Per ADA	**$ 19,938**	**$ 21,334**	**$ 31,453**	**$ 37,754**	**$ 44,756**	**$ 47,131**	**$ 48,632**	**$ 50,164**
Components of LCFF By Object Code								
State Aid (Object Code 8011)	$ 84,762	$ 92,647	$ 150,925	$ 156,962	$ 159,833	$ 164,541	$ 169,766	$ 175,102
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	$ 2,038	$ 2,038	$ 20,381	$ 30,449	$ 33,787	$ 36,629	$ 39,498	$ 42,438
Local Revenue Sources:								
Property Taxes (Object 8021 to 8089)	$ 116,372	$ 122,708	$ 122,775	$ 124,061	$ 126,382	$ 128,750	$ 131,157	$ 133,610
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	-	-	-	-	-
Property Taxes net of In-Lieu	$ *116,372*	$ *122,708*	$ *122,775*	$ *124,061*	$ *126,382*	$ *128,750*	$ *131,157*	$ *133,610*
TOTAL FUNDING	**203,172**	**217,393**	**294,081**	**311,472**	**320,002**	**329,920**	**340,421**	**351,150**
Basic Aid Status	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*
Excess Taxes	$ *(2,038)*	$ *(2,038)*	$ *(20,381)*	$ *(30,449)*	$ *(33,787)*	$ *(36,629)*	$ *(39,498)*	$ *(42,438)*
EPA in Excess to LCFF Funding	$ *2,038*	$ *2,038*	$ *20,381*	$ *30,449*	$ *33,787*	$ *36,629*	$ *39,498*	$ *42,438*
Total LCFF Entitlement	**203,172**	**217,393**	**294,081**	**311,472**	**320,002**	**329,920**	**340,421**	**351,150**
SUMMARY OF EPA								
% of Adjusted Revenue Limit - Annual	82.74488538%	75.37156903%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21907870%	45.21907870%
% of Adjusted Revenue Limit - P-2	70.06785065%	73.31789035%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%
EPA (for LCFF Calculation purposes)	$ 2,038	$ 2,038	$ 20,381	$ 30,449	$ 33,787	$ 36,629	$ 39,498	$ 42,438
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	$ 2,038	$ 2,038	$ 20,381	$ 30,449	$ 33,787	$ 36,629	$ 39,498	$ 42,438
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	$ (7,282.00)	$ (3,557.00)	$ (9,811.00)	$ -	$ -	$ -	$ -	$ -
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Kashia Elementary (70888) - 2023-24 Original Budget				7/1/2023				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES								
Base Grant (*Excludes add-ons for TIIG and Transportation*)	$ 166,381	$ 174,807	$ 250,514	$ 270,782	$ 281,113	$ 290,315	$ 299,576	$ 309,042
Supplemental and Concentration Grant funding in the LCAP year	$ 36,009	$ 41,804	$ 42,785	$ 39,908	$ 38,107	$ 38,823	$ 40,063	$ 41,326
Percentage to Increase or Improve Services	21.64%	23.91%	17.08%	14.74%	13.56%	13.37%	13.37%	13.37%
SUMMARY OF STUDENT POPULATION								
Unduplicated Pupil Population								
Enrollment	16	9	8	9	10	10	10	10
COE Enrollment	-	-	-	-	-	-	-	-
Total Enrollment	**16**	**9**	**8**	**9**	**10**	**10**	**10**	**10**
Unduplicated Pupil Count	16	8	8	9	10	10	10	10
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-
Total Unduplicated Pupil Count	**16**	**8**	**8**	**9**	**10**	**10**	**10**	**10**
Rolling %, Supplemental Grant	100.0000%	97.3000%	96.9700%	96.1500%	100.0000%	100.0000%	100.0000%	100.0000%
Rolling %, Concentration Grant	100.0000%	97.3000%	96.9700%	96.1500%	100.0000%	100.0000%	100.0000%	100.0000%

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Kashia Elementary (70888) - 2023-24 Original Budget				7/1/2023				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
SUMMARY OF LCFF ADA								
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	Non Applicable Until 2022-23		-	-	-	-	-	-
Grades 4-6			-	-	-	-	-	-
Grades 7-8			-	-	-	-	-	-
Grades 9-12			-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-
NSS	-	-	10.19	10.19	7.69	6.89	6.86	-
Combined Subtotal	-	-	10.19	10.19	7.69	6.89	6.86	-
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	Non Applicable Until 2022-23	-	-	-	-	-	-	-
Grades 4-6		-	-	-	-	-	-	-
Grades 7-8		-	-	-	-	-	-	-
Grades 9-12		-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-
NSS	-	10.19	10.19	7.69	6.89	6.86	7.00	7.00
Combined Subtotal	-	10.19	10.19	7.69	6.89	6.86	7.00	7.00
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-
NSS	10.19	10.19	7.69	6.89	6.86	7.00	7.00	7.00
Combined Subtotal	10.19	10.19	7.69	6.89	6.86	7.00	7.00	7.00
Prior 3-Year Average ADA (adjusted for +/- current year charter shift) - Effective beginning in 2022-23								
Grades TK-3	Non Applicable Until 2022-23		-	-	-	-	-	-
Grades 4-6			-	-	-	-	-	-
Grades 7-8			-	-	-	-	-	-
Grades 9-12			-	-	-	-	-	-
LCFF Subtotal			-	-	-	-	-	-
NSS			9.36	8.26	7.15	6.92	6.95	4.67
Combined Subtotal			9.36	8.26	7.15	6.92	6.95	(4.67)
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average	-	-	-	-	-	-	-	-
Current Year ADA								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-
NSS	10.19	7.69	6.89	6.86	7.00	7.00	-	
Combined Subtotal	10.19	7.69	6.89	6.86	7.00	7.00	-	-
Change in LCFF ADA (excludes NSS ADA)	-	-	-	-	-	-	-	-
	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
	Current	*Current*	*Current*	*Current*	*Current*	*Current*	*Current*	*Current*
Funded NSS ADA								
Grades TK-3	7.12	7.12	5.51	3.99	2.52	3.00	3.00	3.00
Grades 4-6	2.28	2.28	3.17	3.54	3.88	3.00	3.00	3.00
Grades 7-8	0.79	0.79	0.67	0.72	0.75	1.00	1.00	1.00
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	10.19	10.19	9.35	8.25	7.15	7.00	7.00	-

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Kashia Elementary (70888) - 2023-24 Original Budget				7/1/2023				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
NPS, CDS, & COE Operated								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
ACTUAL ADA ***(Current Year Only)***								
Grades TK-3	7.12	2.30	2.56	2.71	3.00	3.00	3.00	3.00
Grades 4-6	2.28	4.95	3.40	3.28	3.00	3.00	3.00	3.00
Grades 7-8	0.79	0.44	0.93	0.87	1.00	1.00	1.00	1.00
Grades 9-12	-	-	-	-	-	-	-	-
Total Actual ADA	10.19	7.69	6.89	6.86	7.00	7.00	7.00	7.00
TOTAL FUNDED ADA								
Grades TK-3	7.12	7.12	5.51	3.99	2.52	3.00	3.00	3.00
Grades 4-6	2.28	2.28	3.17	3.54	3.88	3.00	3.00	3.00
Grades 7-8	0.79	0.79	0.67	0.72	0.75	1.00	1.00	1.00
Grades 9-12	-	-	-	-	-	-	-	-
Total Funded ADA	**10.19**	**10.19**	**9.35**	**8.25**	**7.15**	**7.00**	**7.00**	**7.00**
Funded Difference (Funded ADA less Actual ADA)	-	*2.50*	*2.46*	*1.39*	*0.15*	-	-	-
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA	-	-	-	-	-	-	-	-

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Kashia Elementary (70888) - 2023-24 Original Budget	2020-21	2021-22	2022-23	7/1/2023 2023-24	2024-25	2025-26	2026-27	2027-28
PER-ADA FUNDING LEVELS								
Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	$ 12,117	$ 13,130	$ 14,842	$ 15,986	$ 16,988	$ 17,546	$ 18,107	$ 18,679
Grades 4-6	$ 11,141	$ 12,072	$ 13,647	$ 14,698	$ 15,621	$ 16,134	$ 16,649	$ 17,174
Grades 7-8	$ 11,471	$ 12,429	$ 14,051	$ 15,133	$ 16,082	$ 16,610	$ 17,140	$ 17,682
Grades 9-12	$ 13,640	$ 14,779	$ 16,708	$ 17,995	$ 19,123	$ 19,752	$ 20,382	$ 21,026
Base Grants								
Grades TK-3	$ 7,702	$ 8,093	$ 9,166	$ 9,919	$ 10,310	$ 10,649	$ 10,989	$ 11,336
Grades 4-6	$ 7,818	$ 8,215	$ 9,304	$ 10,069	$ 10,466	$ 10,810	$ 11,155	$ 11,507
Grades 7-8	$ 8,050	$ 8,458	$ 9,580	$ 10,367	$ 10,775	$ 11,129	$ 11,484	$ 11,847
Grades 9-12	$ 9,329	$ 9,802	$ 11,102	$ 12,015	$ 12,488	$ 12,899	$ 13,310	$ 13,731
Grade Span Adjustment								
Grades TK-3	$ 801	$ 842	$ 953	$ 1,032	$ 1,072	$ 1,107	$ 1,143	$ 1,179
Grades 9-12	$ 243	$ 255	$ 289	$ 312	$ 325	$ 335	$ 346	$ 357
Prorated Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	$ 8,503	$ 8,935	$ 10,119	$ 10,951	$ 11,382	$ 11,756	$ 12,132	$ 12,515
Grades 4-6	$ 7,818	$ 8,215	$ 9,304	$ 10,069	$ 10,466	$ 10,810	$ 11,155	$ 11,507
Grades 7-8	$ 8,050	$ 8,458	$ 9,580	$ 10,367	$ 10,775	$ 11,129	$ 11,484	$ 11,847
Grades 9-12	$ 9,572	$ 10,057	$ 11,391	$ 12,327	$ 12,813	$ 13,234	$ 13,656	$ 14,088
Prorated Base Grants								
Grades TK-3	$ 7,702	$ 8,093	$ 9,166	$ 9,919	$ 10,310	$ 10,649	$ 10,989	$ 11,336
Grades 4-6	$ 7,818	$ 8,215	$ 9,304	$ 10,069	$ 10,466	$ 10,810	$ 11,155	$ 11,507
Grades 7-8	$ 8,050	$ 8,458	$ 9,580	$ 10,367	$ 10,775	$ 11,129	$ 11,484	$ 11,847
Grades 9-12	$ 9,329	$ 9,802	$ 11,102	$ 12,015	$ 12,488	$ 12,899	$ 13,310	$ 13,731
Prorated Grade Span Adjustment								
Grades TK-3	$ 801	$ 842	$ 953	$ 1,032	$ 1,072	$ 1,107	$ 1,143	$ 1,179
Grades 9-12	$ 243	$ 255	$ 289	$ 312	$ 325	$ 335	$ 346	$ 357
Supplemental Grant	20%	20%	20%	20%	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	$ 1,701	$ 1,787	$ 2,024	$ 2,190	$ 2,276	$ 2,351	$ 2,426	$ 2,503
Grades 4-6	$ 1,564	$ 1,643	$ 1,861	$ 2,014	$ 2,093	$ 2,162	$ 2,231	$ 2,301
Grades 7-8	$ 1,610	$ 1,692	$ 1,916	$ 2,073	$ 2,155	$ 2,226	$ 2,297	$ 2,369
Grades 9-12	$ 1,914	$ 2,011	$ 2,278	$ 2,465	$ 2,563	$ 2,647	$ 2,731	$ 2,818
Actual - 1.00 ADA, Local UPP as follows:	*100.00%*	*97.30%*	*96.97%*	*96.15%*	*100.00%*	*100.00%*	*100.00%*	*100.00%*
Grades TK-3	$ 1,701	$ 1,739	$ 1,962	$ 2,106	$ 2,276	$ 2,351	$ 2,426	$ 2,503
Grades 4-6	$ 1,564	$ 1,599	$ 1,804	$ 1,936	$ 2,093	$ 2,162	$ 2,231	$ 2,301
Grades 7-8	$ 1,610	$ 1,646	$ 1,858	$ 1,994	$ 2,155	$ 2,226	$ 2,297	$ 2,369
Grades 9-12	$ 1,914	$ 1,957	$ 2,209	$ 2,370	$ 2,563	$ 2,647	$ 2,731	$ 2,818
Concentration Grant (>55% population)	50%	65%	65%	65%	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	$ 4,252	$ 5,808	$ 6,577	$ 7,118	$ 7,398	$ 7,641	$ 7,886	$ 8,135
Grades 4-6	$ 3,909	$ 5,340	$ 6,048	$ 6,545	$ 6,803	$ 7,027	$ 7,251	$ 7,480
Grades 7-8	$ 4,025	$ 5,498	$ 6,227	$ 6,739	$ 7,004	$ 7,234	$ 7,465	$ 7,701
Grades 9-12	$ 4,786	$ 6,537	$ 7,404	$ 8,013	$ 8,328	$ 8,602	$ 8,876	$ 9,157
Actual - 1.00 ADA, Local UPP >55% as follows:	*45.0000%*	*42.3000%*	*41.9700%*	*41.1500%*	*45.0000%*	*45.0000%*	*45.0000%*	*45.0000%*
Grades TK-3	$ 1,913	$ 2,457	$ 2,761	$ 2,929	$ 3,329	$ 3,439	$ 3,549	$ 3,661
Grades 4-6	$ 1,759	$ 2,259	$ 2,538	$ 2,693	$ 3,061	$ 3,162	$ 3,263	$ 3,366
Grades 7-8	$ 1,811	$ 2,326	$ 2,613	$ 2,773	$ 3,152	$ 3,255	$ 3,359	$ 3,465
Grades 9-12	$ 2,154	$ 2,765	$ 3,108	$ 3,297	$ 3,748	$ 3,871	$ 3,994	$ 4,121

District: Kashia School District
CDS #: 49-70888

Adopted Budget
2023-24 Budget Attachment
Balances in Excess of Minimum Reserve Requirements

Kashia School

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances

Form	Fund	2023-24 Budget	Objects 9780/9789/9790
			(Exclude all non-spendable, restricted & commited funds)
01	General Fund	$765,218.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	$0.00	Form 17
	Total Assigned and Unassigned Ending Fund Balances	$765,218.00	
	District Standard Reserve Level	5%	Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties	$76,000.00	Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	$689,218.00	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	Fund	2023-24 Budget	Description of Need
01	General Fund	$656,693.00	Unassigned Reserves
01	General Fund	$32,525.00	ELOP 2021-22
17	Special Reserve Fund for Other Than Capital Outlay Projects		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
	Insert Lines above as needed		
	Total of Substantiated Needs	$689,218.00	

Remaining Unsubstantiated Balance **$0.00**

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.