

Agenda
Governing School Board
Board Meeting Wednesday, September 14, 2022
4:00 p.m. @ Kashia School District

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

Glenda Antone _____

Tami Bell _____

Rick Parrish _____

Charlene Pinola _____

Patti Pomplin _____

2. Approval of Agenda

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

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

4. Communications

4.1 EASIE 2022-23 Final Approval

4.2 EASIE 2019-20 Survey's 1 & 2 Completed

5. Consent Agenda

5.1 Approval of Minutes from August 10, 2022

5.2 Approval of Warrants for August 2022

6. Reports and Communications

6.1 Governing Board Members

6.2 Superintendent

6.3 Business Manager

6.4 PTO

7. Items Scheduled for Information and Discussion

7.2 2nd Reading Board Policies

BP 4040 Employee use of Technology

AR 4040 Employee use of Technology

AR 4112.22 Staff Teaching Students of Limited English Proficiency

BP 4112.24 Teacher Qualifications Under the No Child Left Behind Act

AR 4112.24 Teacher Qualifications Under the No Child Left Behind Act

AR 4112.3 Oath or Affirmation

E 4112.3 Oath or Affirmation

AR 4112.4 Health Examinations

AR 4112.62 Maintenance of Criminal Offender Records

E 4112.62 Maintenance of Criminal Offender Records

8. Items Scheduled for Discussion and Action

8.1 Public Hearing – Sufficiency of Instructional Materials

Open:

Kashia School District

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

Closed:

- 8.2 Approve Resolution 09142022 Declaring Instructional Method for 2022-23 School Year
- 8.3 Approve 2021-22 Unaudited Actuals
- 8.4 Approve 2021-22 Gann Limit
- 8.5 Hire Full Time Classroom Teacher
- 8.6 Hire Part Time Instructional Assistant
- 8.7 Teacherage Rental Agreement

9. Items Scheduled for Future Board Meetings

- 9.1 Board Policies
- 9.2 Unaudited Actuals
- 9.3 1st Interim

10. Adjournment

Next Board Meeting, October 12, 2022

4:00 p.m.



Patti Pomplin <ppomplin@kashiaesd.org>

Kashia School EASIE SY 2022-23 Part II Final Application Certified and Approved

1 message

OIE.EASIE@ed.gov <OIE.EASIE@ed.gov>

Mon, Aug 22, 2022 at 12:51 PM

To: ppomplin@kashiaesd.org, fjohnson@scoe.org

Cc: OIE.EASIE@ed.gov

Greetings,

Congratulations, your application for school year 2022-23 funds under the Indian Education Formula Grant Program for Local Education Agencies, Title VI of the Elementary and Secondary Education Act, has been reviewed and has been approved by the Office of Indian Education. No further action is required on your part.

Your Grant Award Notification (GAN) can be downloaded from the G5 system no earlier than the first business day in July.

If you have any questions, please contact the Partner Support Center (PSC), which is available for questions between 8:00 a.m. and 6:00 p.m., Eastern Time except for federal holidays.

Sincerely,

Partner Support Center on behalf of the Office of Indian Education (OIE)

Voice: (877) 457-3336

Fax: (888) 329-3336

Federal Relay Service: 800-877-0996 (Voice/TTY) / federalrelay@sprint.com

Email: OIE.EASIE@ed.gov

<https://easie.communities.ed.gov>



Patti Pomplin <ppomplin@kashiaesd.org>

EASIE APR SY 2019-20 Survey 1 - Certification Confirmation

1 message

Crystal Moore <no-reply.survey@max.gov>
To: Kashia School <ppomplin@kashiaesd.org>

Tue, Aug 30, 2022 at 9:08 AM

Dear Kashia School,

This email is to confirm that your entity has completed and certified the EASIE Annual Performance Report (APR) for SY 2019-20 on or before the due date.

If you have any questions, please contact the Partner Support Center (PSC), which is available for questions between 8:00 a.m. and 6:00 p.m., ET, Eastern Time, except for Federal holidays.

Sincerely,

Partner Support Center on behalf of the Office of Indian Education

Voice: (877) 457-3336

Fax: (888) 329-3336

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Email: OIE.EASIE@ed.gov

<http://easie.communities.ed.gov/>



Patti Pomplin <ppomplin@kashiaesd.org>

EASIE APR SY 2019-20 Survey 2 - Certification Confirmation

1 message

Crystal Moore <no-reply.survey@max.gov>

Tue, Aug 30, 2022 at 9:12 AM

To: Kashia School <ppomplin@kashiaesd.org>

Dear Kashia School,

This email is to confirm that your entity has completed and certified the EASIE Annual Performance Report (APR) for SY 2019-20 on or before the due date.

If you have any questions, please contact the Partner Support Center (PSC), which is available for questions between 8:00 a.m. and 6:00 p.m., ET, Eastern Time, except for Federal holidays.

Sincerely,

Partner Support Center on behalf of the Office of Indian Education

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Email: OIE.EASIE@ed.gov

<http://easie.communities.ed.gov/>

Kashia School District
Minutes
Board Meeting, August 10, 2022

1. Meeting called to order at 4:05 by Board President Charlene Pinola
Roll Call: Trustee Glenda Antone, Trustee Rick Parrish, Trustee Charlene Pinola
Staff: Tami Bell, Patti Pomplin
Community: None
2. Approval of Agenda: Moved by Trustee Antone, seconded by Trustee Parrish and passed unanimously by the Board to approve the agenda as presented.
3. Public Comment on Non Agenda Items - None
4. Communication – Items Reviewed
 - 4.1 Updated Impact Grant
 - 4.2 SCOE – Enrollment/ADA Trends
 - 4.3 Sonoma County District Attorney – Truancy Program
5. Consent Agenda
Moved by Trustee Parrish, seconded by Trustee Pinola and passed unanimously by the Board to approve the consent agenda as presented.
 - 5.1 Approve Une 8, June 15 & June 30, 2022 Board Minutes
 - 5.2 Approve June & July 2022 Vendor Warrants
 - 5.3 Approve Williams Quarterly Report April to June 2022
6. Reports and Communications
 - 6.1 Governing Board – Trustee Antone said the post office box would be opened again on August 17th.
 - 6.2 Superintendent – Signed contract with SCOE – will be looking for a new teacher to start the school year.
 - 6.3 Business Manager – thanked board; working on closing; met with CalFire & Greg from SCOE concerning fire abatement; may need to move the propane tank.
7. Items Scheduled for Information and Discussion
 - 7.1 Board Reviewed the Following Board Policies
 - School Services Organization Meeting FAQ
 - BP 9000 Role of the Board
 - BP 9100 Organization
 - BP 9110 Terms of Office
 - BP 9121 President
 - BP 9122 Secretary
 - BP 9123 Clerk
 - BP 9224 Oath or Affirmation
 - BP 9310 Board Policies
 - BP 9320 Meetings & Notices
 - BP 9322 Agenda/Meeting Materials
 - BP 9323 Meeting Conduct
 - BP 9323.2 Actions by the Board

E 9323.2 Actions by the Board
BP 9324 Minutes & Recordings
BP 4020 Drug & Alcohol Free Workplace

7.2 First Reading Board Policies

BP 4040 Employee use of Technology
AR 4040 Employee use of Technology
AR 4112.22 Staff Teaching Students of Limited English Proficiency
BP 4112.24 Teacher Qualifications Under the No Child Left Behind Act
AR 4112.24 Teacher Qualifications Under the No Child Left Behind Act
AR 4112.3 Oath or Affirmation
E 4112.3 Oath or Affirmation
AR 4112.4 Health Examinations
AR 4112.62 Maintenance of Criminal Offender Records
E 4112.62 Maintenance of Criminal Offender Records

8. Items Scheduled for Discussion and Action

8.1 Approved Revised 2022-23 LCAP Including Budget Overview for Parents
Moved by Trustee Parrish, seconded by Trustee Antone and passed
unanimously by the board to approve the updated LCAP and Budget
Overview for Parents after working with SCOE to update language needed to
meet the needs of the LCAP requirements.

8.2 Approved Specifications of the Election Order

Moved by Trustee Antone seconded by Trustee Parrish and passed
unanimously by the board to approve the Specifications of the Election
Order as presented.

8.3 Approved 45 Day Budget Updates

Moved by Trustee Parrish, seconded by Trustee Antone and passed
unanimously by the board to approve the budget updates as presented with
the understanding that one-time funding and staffing will need to be
adjusted prior to the next budget presentation.

8.4 Approved MOU with SCOE for Superintendent Services for the 2022-23
School Year

Moved by Trustee Parrish, seconded by Trustee Pinola and passed
unanimously by the board to approve the MOU as presented by SCOE.

8.5 Approval of Hiring Classroom Teacher – Tabled

8.6 Approval of Hiring Classroom Instructional Assistant – Tabled

8.7 Approved Conflict of Interest Code Update, Resolution 08102022

Moved by Trustee Parrish, seconded by Trustee Pinola and passed
unanimously by the board to approve the Conflict of Interest Code Update,
Resolution #08102022.

8.8 Approved the 2022-23 Consolidated Application

Moved by Trustee Parrish, seconded by Trustee Pinola and passed
unanimously by the board to approve the Con-Ap as presented and
submitted.

9. Items Scheduled for Future Board Meetings.

- 9.1 Board Policies
- 9.2 Unaudited Actuals
- 9.3 Gann Limit
- 9.4 Hire New Staff

10. Meeting Adjourned at 5:03

Next Regular Meeting
Wednesday, September 14, 2022

Respectfully submitted: Patti Pomplin

Signed: _____
Glenda Antone, Clerk

Checks Dated 08/01/2022 through 08/31/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1910267	08/03/2022	Aeries Software	01-4340	annual software		1,331.00
1910268	08/03/2022	Ally Technology Consulting	01-5840	August tech services		1,025.00
1910269	08/03/2022	Fire Master	01-5800	annual service		235.29
1910270	08/03/2022	Frontier Communications	01-5911	70778596821013815		229.30
1910271	08/03/2022	Healdsburg Lumber Co	01-4380	maint		149.38
1910272	08/03/2022	Janet VanWinkle	01-4310	07/25/22 celebration		105.71
1910273	08/03/2022	Sonoma County Office Of Ed	01-4310	prior year pans		4.99
1910274	08/03/2022	Wells Fargo Vendor Fin Serv	01-5632	3000927141		139.98
1911507	08/10/2022	County of Sonoma	01-5800	ar0002883 food service inspections		872.00
1911508	08/10/2022	Gualala Supermarket	01-4350	party for Dr. Herrington		48.59
1911509	08/10/2022	Pacific Gas & Electric	01-5520	28343238771	321.38	
				93967066411	20.86	
1911510	08/10/2022	Recology Sonoma Marin	01-5560	94383733055	278.00	620.24
1911511	08/10/2022	Victor Suarez	01-5800	1812654333		700.91
1912657	08/17/2022	Zach Schmidt	01-5800	teacherage		450.00
				fire abatement		8,500.00
Total Number of Checks					14	14,412.39

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	14	14,412.39
Total Number of Checks		14	14,412.39
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			14,412.39

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
 pending Checks be approved.

Kashia ESD

Board Policy

Employee Use Of Technology

BP 4040

Personnel

The Board of Trustees recognizes that technological resources can enhance employee performance by offering effective tools to assist in providing a quality instructional program, facilitating communications with parents/guardians, students, and the community, supporting district and school operations, and improving access to and exchange of information. The Board expects all employees to learn to use the available technological resources that will assist them in the performance of their job responsibilities. As needed, employees shall receive professional development in the appropriate use of these resources.

(cf. 0440 - District Technology Plan)
(cf. 1113 - District and School Web Sites)
(cf. 4032 - Reasonable Accommodation)
(cf. 4131 - Staff Development)
(cf. 4231 - Staff Development)
(cf. 4331 - Staff Development)
(cf. 6163.4 - Student Use of Technology)

Employees shall be responsible for the appropriate use of technology and shall use the district's technological resources primarily for purposes related to their employment.

(cf. 4119.25/4219.25/4319.25 - Political Activities of Employees)

Employees shall be notified that computer files and electronic communications, including email and voice mail, are not private. Technological resources shall not be used to transmit confidential information about students, employees, or district operations without authority.

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)
(cf. 5125 - Student Records)
(cf. 5125.1 - Release of Directory Information)

Online/Internet Services

The Superintendent/Principal or designee shall ensure that all district computers with Internet access have a technology protection measure that prevents access to visual depictions that are obscene or child pornography and that the operation of such measures is enforced. The Superintendent/Principal or designee may disable the technology protection measure during use by an adult to enable access for bona fide research or other lawful purpose. (20 USC 6777; 47 USC 254)

To ensure proper use, the Superintendent/Principal or designee may monitor employee usage of technological resources, including the accessing of email and stored files. Monitoring may occur at any time without advance notice or consent. When passwords are used, they must be known to the Superintendent/Principal or designee so that he/she may have system access.

The Superintendent/Principal or designee shall establish administrative regulations and an Acceptable Use Agreement which outline employee obligations and responsibilities related to the use of district technology. He/she also may establish guidelines and limits on the use of technological resources. Inappropriate use may result in a cancellation of the employee's user privileges, disciplinary action, and/or legal action in accordance with law, Board policy, and administrative regulation.

(cf. 4118 - Suspension/Disciplinary Action)

(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

The Superintendent/Principal or designee shall provide copies of related policies, regulations, and guidelines to all employees who use the district's technological resources. Employees shall be required to acknowledge in writing that they have read and understood the district's Acceptable Use Agreement.

(cf. 4112.9/4212.9/4312.9 - Employee Notifications)

Use of Cellular Phone or Mobile Communications Device

An employee shall not use a cellular phone or other mobile communications device for personal business while on duty, except in emergency situations and/or during scheduled work breaks.

Any employee that uses a cell phone or mobile communications device in violation of law, Board policy, or administrative regulation shall be subject to discipline and may be referred to law enforcement officials as appropriate.

(cf. 3513.1 - Cellular Phone Reimbursement)

(cf. 3542 - School Bus Drivers)

(cf. 4156.3/4256.3/4356.3 - Employee Property Reimbursement)

Legal Reference:

EDUCATION CODE

51870-51874 Education technology

52270-52272 Education technology and professional development grants

52295.10-52295.55 Implementation of Enhancing Education Through Technology grant program

GOVERNMENT CODE

3543.1 Rights of employee organizations

PENAL CODE

502 Computer crimes, remedies

632 Eavesdropping on or recording confidential communications

VEHICLE CODE

23123 Wireless telephones in vehicles

23123.5 Mobile communication devices; text messaging while driving

23125 Wireless telephones in school buses

UNITED STATES CODE, TITLE 20

6751-6777 Enhancing Education Through Technology Act, Title II, Part D, especially:

6777 Internet safety

UNITED STATES CODE, TITLE 47

254 Universal service discounts (E-rate)

CODE OF FEDERAL REGULATIONS, TITLE 47

54.520 Internet safety policy and technology protection measures, E-rate discounts

Management Resources:

WEB SITES

CSBA: <http://www.csba.org>

American Library Association: <http://www.ala.org>

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

Federal Communications Commission: <http://www.fcc.gov>

U.S. Department of Education: <http://www.ed.gov>

Policy KASHIA ELEMENTARY SCHOOL DISTRICT

adopted: October 12, 2022, Stewarts Point California

Kashia ESD

Administrative Regulation

Employee Use Of Technology

AR 4040

Personnel

Online/Internet Services: User Obligations and Responsibilities

Employees are authorized to use district equipment to access the Internet or other online services in accordance with Board policy, the district's Acceptable Use Agreement, and the user obligations and responsibilities specified below.

1. The employee in whose name an online services account is issued is responsible for its proper use at all times. Employees shall keep account information, home addresses, and telephone numbers private. They shall use the system only under the account number to which they have been assigned.
2. Employees shall use the system safely, responsibly, and primarily for work-related purposes.
3. Employees shall not access, post, submit, publish, or display harmful or inappropriate matter that is threatening, obscene, disruptive, or sexually explicit, or that could be construed as harassment or disparagement of others based on their race, ethnicity, national origin, sex, gender, sexual orientation, age, disability, religion, or political beliefs.

(cf. 4030 - Nondiscrimination in Employment)

(cf. 4031 - Complaints Concerning Discrimination in Employment)

(cf. 4119.11/4219.11/4319.11 - Sexual Harassment)

4. Employees shall not use the system to promote unethical practices or any activity prohibited by law, Board policy, or administrative regulations.

(cf. 4119.25/4219.25/4319.25 - Political Activities of Employees)

5. Employees shall not use the system to engage in commercial or other for-profit activities without permission of the Superintendent/Principal or designee.

6. Copyrighted material shall be posted online only in accordance with applicable copyright laws.

(cf. 6162.6 - Use of Copyrighted Materials)

7. Employees shall not attempt to interfere with other users' ability to send or receive email,

nor shall they attempt to read, delete, copy, modify, or forge other users' email.

8. Employees shall not develop any classroom or work-related web sites, blogs, forums, or similar online communications representing the district or using district equipment or resources without permission of the Superintendent/Principal or designee. Such sites shall be subject to rules and guidelines established for district online publishing

activities including, but not limited to, copyright laws, privacy rights, and prohibitions against obscene, libelous, and slanderous content. Because of the unfiltered nature of blogs, any such site shall include a disclaimer that the district is not responsible for the content of the messages. The district retains the right to delete material on any such online communications.

(cf. 1113 - District and School Web Sites)

9. Users shall report any security problem or misuse of the services to the Superintendent/Principal or designee.

Policy KASHIA ELEMENTARY SCHOOL DISTRICT
adopted: October 12, 2022, Stewarts Point California

Kashia ESD

Administrative Regulation

Staff Teaching Students Of Limited English Proficiency

AR 4112.22

Personnel

Definitions

Instruction for English language development (ELD) means instruction designed specifically for limited-English-proficient students to develop their listening, speaking, reading, and writing skills in English. (Education Code 44253.2)

Specially designed academic instruction in English (SDAIE) means instruction in a subject area, delivered in English, that is specially designed to meet the needs of limited-English-proficient students. (Education Code 44253.2)

Content instruction delivered in the primary language means instruction in a subject area delivered in the primary language of the student. (Education Code 44253.2)

Teacher Qualifications

The Superintendent/Principal or designee shall ensure that a teacher providing instruction for ELD, SDAIE, and/or content instruction in any student's primary language possesses the appropriate authorization issued by the Commission on Teacher Credentialing (CTC).

(cf. 1312.4 - Williams Uniform Complaint Procedures)

(cf. 4112.2 - Certification)

(cf. 4112.21 - Interns)

(cf. 4112.24 - Teacher Qualifications Under the No Child Left Behind Act)

(cf. 4113 - Assignment)

(cf. 4222 - Teacher Aides/Paraprofessionals)

(cf. 6174 - Education for English Language Learners)

The Board of Trustees shall make reasonable efforts to assign teachers with appropriate ELD authorizations to those students who need ELD instruction. However, a teacher awarded a Certificate of Completion of Staff Development for SDAIE pursuant to Education Code 44253.11 shall be considered certified and competent to provide ELD instruction. (Education Code 44253.11)

(cf. 4131 - Staff Development)

A teacher may be provisionally assigned to provide instruction for ELD or SDAIE during the period that he/she is pursuing training to complete a Certificate of Completion of Staff Development pursuant to Education Code 44253.10 or 44253.11.

Legal Reference:

EDUCATION CODE

44253.1-44253.11 Certification for bilingual-crosscultural competence
44258.9 County superintendent review of teacher assignment
44259.5 Standards for teachers of all students, including English language learners
44380-44386 Alternative certification
52052 Adequate yearly progress
52160-52178 Bilingual-Bicultural Act of 1976
52180-52186 Bilingual teacher training assistance program
62001-62005. 5 Evaluation and sunseting of programs
99230-99242 Mathematics and Reading Professional Development Program

CODE OF REGULATIONS, TITLE 5

6100-6125 Teacher qualifications, No Child Left Behind Act
80016 Certificate of completion of staff development to teach English learners

UNITED STATES CODE, TITLE 20

6319 Highly qualified teachers
6601-6651 Training and recruiting high-quality teachers
6801-7014 Language instruction for English learners and immigrant students
7801 Definitions, highly qualified teacher

CODE OF FEDERAL REGULATIONS, TITLE 34

200.55-200.57 Highly qualified teachers

COURT DECISIONS

Teresa P. et al v. Berkeley Unified School District et al (1989) 724 F.Supp. 698

Management Resources:

COMMISSION ON TEACHER CREDENTIALING PUBLICATIONS

Languages Other than English Single Subject Matter Standards for the Single Subject Teaching Credential, May 2004

CL-622 Serving English Learners, April 2006

COMMISSION ON TEACHER CREDENTIALING CODED CORRESPONDENCE

06-0020 Implementation of Senate Bill 1292 regarding options to earn an English learner authorization, December 13, 2006

04-0001 Clarification of authorizations to teach English learners, January 12, 2004

U.S. DEPARTMENT OF EDUCATION GUIDANCE

Improving Teacher Quality State Grants Title II, Part A Non-Regulatory Draft Guidance, rev. January 16, 2004

WEB SITES

CSBA: <http://www.csba.org>

California Association for Bilingual Education: <http://www.bilingualeducation.org>

California Department of Education, English Learners: <http://www.cde.ca.gov/sp/el>

California Teachers of English to Speakers of Other Languages: <http://www.catesol.org>

Commission on Teacher Credentialing: <http://www.ctc.ca.gov>

U.S. Department of Education: <http://www.ed.gov>

Policy KASHIA ELEMENTARY SCHOOL DISTRICT

adopted: October 12, 2022, Stewarts Point California

Kashia ESD

Board Policy

Teacher Qualifications Under The No Child Left Behind Act

BP 4112.24

Personnel

Recognizing the importance of teacher effectiveness in improving student achievement, the Board of Trustees desires to recruit and hire teachers for core academic subjects who possess the subject matter knowledge and teaching skills required by the federal No Child Left Behind Act (NCLB).

(cf. 4112.2 - Certification)

(cf. 4112.21 - Interns)

(cf. 4112.22 - Staff Teaching Students of Limited English Proficiency)

(cf. 4112.23 - Special Education Staff)

(cf. 6171 - Title I Programs)

All teachers employed to teach core academic subjects shall be "highly qualified" as defined by federal law and the State Board of Education. (20 USC 6319, 7801; 34 CFR 200.55; 5 CCR 6100-6126)

The Superintendent/Principal or designee shall inform teachers of NCLB requirements and shall identify additional qualifications, if any, that individual teachers need to demonstrate in order to meet the requirements. He/she shall work with individual teachers to develop a plan for attaining full qualifications.

The Superintendent/Principal or designee shall report to the Board on the progress of the district's teachers toward becoming fully qualified. Such reports shall include, but need not be limited to, the percentage of teachers in core academic subjects who meet the definition of a "highly qualified" teacher in accordance with federal law, and the percentage of teachers who are receiving professional development to enable them to satisfy this definition. (20 USC 6319)

(cf. 4131 - Staff Development)

(cf. 4131.1 - Beginning Teacher Support/Induction)

Legal Reference:

EDUCATION CODE

44500-44508 Peer Assistance and Review Program for Teachers

44662 Performance evaluation; Stull Act review

44664 Teacher evaluation; program to improve performance

44865 Alternative programs

CODE OF REGULATIONS, TITLE 5

6100-6126 Teacher qualifications, No Child Left Behind Act

80021 Short-term staff permit

80021.1 Provisional internship permit

80089.3-80089.4 Subject matter authorizations

UNITED STATES CODE, TITLE 20

1401 Definition of highly qualified special education teacher

6311 Parental notifications

6312 Title I local educational agency plan

6314 Schoolwide programs

6315 Targeted assistance schools

6319 Highly qualified teachers

7345-7345b Small Rural Schools Achievement Program

7801 Definitions, highly qualified teacher

CODE OF FEDERAL REGULATIONS, TITLE 34

200.55-200.57 Highly qualified teachers

200.61 Parent notification regarding teacher qualifications

300.18 Highly qualified special education teachers

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California's Subject Matter Verification Process for Middle and High School Level Teachers in Special Settings, January 2007

NCLB Teacher Requirements Resource Guide, March 1, 2004

COMMISSION ON TEACHER CREDENTIALING PUBLICATIONS

Standards of Quality and Effectiveness for Professional Teacher Induction Programs, March 2002

Standards of Quality and Effectiveness for Professional Teacher Preparation Programs, September 2001

California Standards for the Teaching Profession, July 1997

U.S. DEPARTMENT OF EDUCATION GUIDANCE

Improving Teacher Quality State Grants, ESEA Title II, Part A, Non-Regulatory Guidance, revised October 5, 2006

New No Child Left Behind Flexibility: Highly Qualified Teachers, Fact Sheet, March 15, 2004

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education, NCLB Teacher Quality: <http://www.cde.ca.gov/nclb/sr/tq>

Commission on Teacher Credentialing: <http://www.ctc.ca.gov>

U.S. Department of Education, No Child Left Behind: <http://www.ed.gov/nclb>

Policy KASHIA ELEMENTARY SCHOOL DISTRICT

adopted: October 12, 2022, Stewarts Point California

Kashia ESD

Administrative Regulation

Teacher Qualifications Under The No Child Left Behind Act

AR 4112.24

Personnel

Definitions

Core academic subjects include English, reading or language arts, mathematics, science, foreign languages, civics and government, economics, arts, history, and geography. (20 USC 7801)

Hard-to-staff setting means a middle or high school classroom eligible for the federal Small Rural Schools Achievement Program, a middle or high school special education classroom, or a middle or high school alternative education program as specified in Education Code 44865, including home teaching, hospital classes, necessary small high schools, continuation schools, alternative schools, opportunity schools, juvenile court schools, county community schools, and district community day schools. (5 CCR 6100)

(cf. 6181 - Alternative Schools/Programs of Choice)

(cf. 6183 - Home and Hospital Instruction)

(cf. 6184 - Continuation Education)

(cf. 6185 - Community Day School)

High Objective Uniform State Standard Evaluation (HOUSSE) is a method of determining a teacher's subject matter competence using forms developed by the California Department of Education (CDE). HOUSSE Part 1 consists of a summation of the teacher's years of experience, coursework, professional development, and service to the profession. HOUSSE Part 2, to be conducted only if Part 1 does not indicate subject matter competency, consists of direct observation and portfolio assessment and, if necessary, completion of the Peer Assistance and Review Program for Teachers or other individualized professional development plan. (5 CCR 6104)

(cf. 4139 - Peer Assistance and Review)

Level 1 professional development means training that will provide a teacher with the requisite understanding of each set of state content standards. Level 2 professional development means training that will provide a teacher with more in-depth understanding of the content standards than provided in a Level 1 professional development program. The trainings shall be consistent with state-adopted academic content standards, curriculum frameworks, and adopted texts and shall incorporate the assessment of subject matter competency as outlined in the CDE's document California's Subject Matter Verification Process for Middle and High School Level Teachers in Special Settings. For each type of training, at least 36 hours in the core subject for which the teacher is being certified is required to substantively address the subject matter content. (5 CCR 6100, 6105)

Teacher new to the profession is a teacher who either graduated from an accredited institution of

higher education and received a credential, or was enrolled in or had completed an approved intern program, on or after July 1, 2002. (5 CCR 6100)

Teacher not new to the profession is a teacher who either graduated from an accredited institution of higher education and received a credential, or was enrolled in or had completed an approved intern program, before July 1, 2002. (5 CCR 6100)

Teacher Qualifications

To meet the teacher qualification requirements of the federal No Child Left Behind Act (NCLB), a teacher of a core academic subject shall meet all of the following conditions: (20 USC 6319, 7801; 34 CFR 200.55, 200.56, 300.18; 5 CCR 6101, 6104, 6105, 6110)

1. Hold a bachelor's degree
2. Hold a full credential or be currently enrolled in an approved intern program for less than three years

(cf. 4112.2 - Certification)

(cf. 4112.21 - Interns)

3. Demonstrate subject matter competency in accordance with the applicable requirements below

(cf. 6171 - Title I Programs)

A teacher who holds a supplementary authorization or is employed on a local teaching assignment shall meet the teacher qualification requirements of NCLB if he/she holds a California teaching credential and has demonstrated subject matter competency for the grade span and subject matter taught. (5 CCR 6116)

A teacher shall not meet the teacher qualification requirements of NCLB if he/she is teaching with a short-term staff permit, a provisional internship permit, or a state or local waiver for the grade or subject taught. (5 CCR 6115, 80021, 80021.1)

Demonstration of Subject Matter Competency

Subject matter competency shall be demonstrated in accordance with the following requirements based on the grade levels taught and the teacher's length of time in the profession:

1. An elementary teacher who is new to the profession shall pass a validated statewide subject matter examination certified by the Commission on Teacher Credentialing (CTC). (5 CCR 6102)
2. An elementary teacher who is not new to the profession shall complete one of the following: (5 CCR 6103-6104)
 - a. A validated statewide subject matter examination that the CTC has utilized to determine

subject matter competency for credentialing purposes

b. The HOUSSE, as defined above, to determine the teacher's subject matter competency in each of the core academic subjects taught by the teacher

3. A middle or high school teacher who is new to the profession shall pass or complete one of the following for every core academic subject currently assigned: (5 CCR 6111)

a. A validated statewide subject matter examination certified by the CTC

b. University subject matter program approved by the CTC

c. Undergraduate major in the subject taught

d. Graduate degree in the subject taught

e. Coursework equivalent to the undergraduate major

4. A middle or high school teacher who is not new to the profession shall pass or complete one of the following for every core subject assigned: (5 CCR 6112)

a. A validated statewide subject matter examination that the CTC has utilized to determine subject matter competency for credentialing purposes

b. University subject matter program approved by the CTC

c. Undergraduate major in the subject taught

d. Graduate degree in the subject taught

e. Coursework equivalent to the undergraduate major

f. Advanced certification or credential, such as certification from the National Board for Professional Teaching Standards

g. The HOUSSE, as defined above, to determine the teacher's subject matter competency in each of the core academic subjects taught by the teacher

5. A middle or high school teacher in a hard-to-staff setting, as defined above, shall complete professional development for the subject matter verification process within three years of the date of assignment to such a setting. (5 CCR 6100, 6105)

a. If the teacher has fewer than 20 total or 10 upper division nonremedial college-level semester units, or equivalent quarter units, in a core academic subject, he/she shall complete both Level 1 and Level 2 professional development courses as defined above.

b. If the teacher has fewer than 32 semester nonremedial college-level units, but at least 20 total or 10 upper division nonremedial semester units, or the equivalent quarter units, in a core academic subject, he/she shall complete a Level 2 professional development course.

(cf. 4131 - Staff Development)

6. An elementary, middle, or high school special education teacher teaching multiple subjects exclusively to students with disabilities may either: (20 USC 1401; 34 CFR 300.18; 5 CCR 6111)

a. Meet the requirements above for teachers who are new or not new to the profession, as applicable

b. In the case of a new special education teacher who has demonstrated subject matter competency in mathematics, language arts, or science, demonstrate competency in the other core academic subject(s) he/she teaches through the Housse no later than two years after the date of employment

Satisfaction of Requirements Outside District

A teacher who has been determined by another district in California to have met the teacher qualification requirements for the grade level and/or subject taught shall not be required to demonstrate again that he/she meets those requirements. (5 CCR 6120)

A teacher who has been determined to meet subject matter competency requirements outside of California shall be considered to have met those requirements for the particular subject and/or grade span in California. The date of issuance of a valid out-of-state credential shall be used to identify a teacher as new or not new to the profession. (5 CCR 6125)

A teacher prepared in a country other than the United States shall be considered to have met NCLB teaching requirements if he/she: (5 CCR 6126)

1. Holds a degree from a foreign college or university that is at least equivalent to a bachelor's degree offered by an American institution of higher education
2. Has completed a teacher preparation program that meets CTC requirements for out-of-country trained teachers
3. Demonstrates subject matter competency for the grade span and subjects taught through the same or equivalent processes and methods required of California teachers
4. Holds a California teaching credential

Policy KASHIA ELEMENTARY SCHOOL DISTRICT
adopted: October 12, 2022, Stewarts Point California

Kashia ESD

Administrative Regulation

Oath Or Affirmation

AR 4112.3
Personnel

All district employees are declared by law to be disaster service workers and thus shall take the oath or affirmation required for disaster service workers before beginning employment with the district. In the event of natural, manmade or war-caused emergencies which result in conditions of disaster or extreme peril to life, property and resources, all district employees are subject to disaster service activities as assigned to them by their supervisors or by law. (Government Code 3100-3102)

(cf. 3516 - Emergencies and Disaster Preparedness Plan)
(cf. 9224 - Oath or Affirmation)

Legally employed noncitizens shall be exempt from taking this oath. (Government Code 3101)

At the advice of legal counsel, the Superintendent/Principal or designee may exempt an employee from taking the oath if he/she raises a valid religious objection.

The Superintendent or other person authorized in Education Code 60 shall administer the oath or affirmation when a district employee is hired.

In the case of intermittent, temporary, emergency or successive employments, the Superintendent/Principal or designee may determine that the oath shall be effective for all successive periods of employment which begin within one calendar year from the date that the oath was subscribed. (Government Code 3102)

(cf. 4121 - Temporary/Substitute Personnel)

The Superintendent/Principal or designee shall file the executed oath or affirmation within 30 days of the date on which it is taken and subscribed. An employee's oath or affirmation may be destroyed five years after the termination of employment. (Government Code 3105)

Reimbursement of Expenses for Disaster Service Workers

Whenever an employee seeks compensation or reimbursement of expenses as a disaster service worker, the Superintendent/Principal or designee shall ascertain and certify that the employee has taken the oath or affirmation. (Government Code 3107)

Legal Reference:

EDUCATION CODE

60 Persons authorized to administer and certify oaths

44334 Oath or affirmation required for credential

44354 Administration of oath required for credential

GOVERNMENT CODE

3100-3109 Oath or affirmation of allegiance

CALIFORNIA CONSTITUTION

Article 20, Section 3 Oath of office

COURT DECISIONS

Chilton v. Contra Costa Community College District 55 Cal. App. 3d 544 (1976)

Vogel v. County of Los Angeles (1967) 68 Cal. 2d 18, 22

Policy KASHIA ELEMENTARY SCHOOL DISTRICT

adopted: October 12, 2022, Stewarts Point California

Kashia ESD

Exhibit

Oath Or Affirmation

E 4112.3

Personnel

I, _____, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

I understand that as a public employee I am a disaster service worker pursuant to Government Code 3100 and 3102 and that I am required to take this oath before entering the duties of my employment. In the event of natural, manmade or war-caused emergencies which result in conditions of disaster or extreme peril to life, property and resources, I am subject to disaster services activities assigned to me by my supervisor.

(Signature)

Certified by:

(Person who administers the oath)

Exhibit KASHIA ELEMENTARY SCHOOL DISTRICT
adopted: October 12, 2022, Stewarts Point California

Kashia ESD

Administrative Regulation

Health Examinations

AR 4112.4
Personnel

Tuberculosis Tests

No applicant shall be initially employed in a classified or certificated position unless he/she has submitted to an intradermal or other tuberculin test licensed by the Food and Drug Administration within the past 60 days and, if that test was positive, has subsequently obtained an X-ray of the lungs. The applicant shall submit to the district a certificate signed by the examining licensed physician indicating that he/she is free of active tuberculosis. (Education Code 49406; 5 CCR 5503)

The cost of the pre-employment tuberculosis examination shall be paid by the applicant.

An applicant who was previously employed in another California school district may fulfill the tuberculosis examination requirement by either producing a certificate showing that he/she was examined within the last four years and found to be free of active tuberculosis or by having his/her previous school district employer verify that it has on file a certificate which contains that evidence. (Education Code 49406)

Once hired by the district, employees who test negative on the initial intradermal or other tuberculin test shall undergo a tuberculosis examination at least once every four years, or more often if so directed by the Board of Trustees upon recommendation of the county health officer, for as long as the employee's test remains negative. An employee with a documented positive test for tuberculosis infection shall no longer be required to submit to the examination and shall be referred to the county health officer within 30 days of the examination to determine the need for follow-up care. (Education Code 49406)

Tuberculosis tests for employees shall be provided by the district or at district expense. (Education Code 44839, 45122, 49406)

If an employee's religious belief prevents him/her from undergoing a tuberculosis examination, the employee shall file an affidavit stating that he/she adheres to the faith or teachings of a well-recognized religious sect, denomination, or organization and, in accordance with its creed, tenets, or principles, depends for healing upon prayer in the practice of religion and that to the best of his/her knowledge or belief he/she is free from active tuberculosis. In order to exempt the individual, the Board shall determine by resolution, after a hearing, that the health of students would not be jeopardized. (Education Code 49406)

The Superintendent/Principal or designee may exempt from the tuberculosis testing requirement

classified employees who are employed for less than a school year if their functions do not require frequent or prolonged contact with students. (Education Code 49406)

The Superintendent/Principal or designee may exempt a pregnant employee from the requirement that a positive tuberculin test be followed by an X-ray of the lungs, for a period not to exceed 60 days following termination of the pregnancy. (Education Code 49406)

Medical Certification for Communicable Diseases for Certificated Employees

When a new employee in a position requiring certification has not previously been employed in such a position in California or a retirant has not previously been employed as a retirant, he/she shall have a medical certificate on file with the district stating that he/she is free from any disabling disease which would render him/her unfit to instruct or associate with children. The certificate shall be completed by a licensed physician and returned to the district by the physician. The medical examination referred to in the certificate must have been conducted within six months of the time when the certificate is filed. (Education Code 44839, 44839.5; 5 CCR 5503)

(cf. 4119.41/4219.41/4319.41 - Employees with Infectious Disease)

Applicants and retirants shall pay for the cost of obtaining the medical certification. (Education Code 44849, 44839.5)

The Board may require a certificated employee or retirant to undergo a periodic medical examination by a physician to determine that the employee is free from any communicable disease making him/her unfit to instruct or associate with children. This periodic medical examination shall be at district expense. (Education Code 44839, 44839.5)

Mental Examination for Certificated Employees

A certificated employee may be suspended or transferred to other duties if the Board has reasonable cause to believe that the employee is suffering from mental illness of such a degree as to render him/her incompetent to perform his/her duties. In such a case, the district shall follow the process specified in Education Code 44942 and the district's collective bargaining agreement, including the opportunity for the employee to be examined by a panel of psychiatrists or psychologists.

(cf. 4032 - Reasonable Accommodation)

(cf. 4118 - Suspension/Disciplinary Action)

Legal Reference:

EDUCATION CODE

44839 Medical certificate; periodic medical examination

44839.5 Requirements for employment of retirant

44932 Grounds for dismissal of permanent employee
44942 Suspension or transfer of certificated employee on ground of mental illness, psychiatric examination; mandatory sick leave
45122 Physical examinations
49406 Examination for tuberculosis
CODE OF REGULATIONS, TITLE 5
5502 Filing of notice of physical examination for employment of retired persons
5503 Physical examination for employment of retired persons
5504 Medical certification procedures
COURT DECISIONS
Raven v. Oakland Unified School District (1989) 213 Cal.App.3d 1347

Management Resources:

WEB SITES

California Department of Public Health: <http://www.cdph.ca.gov>

Centers for Disease Control and Prevention: <http://www.cdc.gov>

Public Health Institute: <http://www.phi.org>

U.S. Food and Drug Administration: <http://www.fda.gov>

Policy KASHIA ELEMENTARY SCHOOL DISTRICT
adopted: October 12, 2022, Stewarts Point California

Kashia ESD

Administrative Regulation

Maintenance Of Criminal Offender Records

AR 4112.62

Personnel

Maintenance of Criminal Offender Records

All information received from the Department of Justice is confidential. (Education Code 44830.1, 45125)

The Superintendent shall designate an employee as record custodian of all confidential fingerprint and criminal record history who shall be responsible for the administration of the information. Any questions regarding Criminal Offender Record Information shall be resolved by the record custodian.

(cf. 1240 - Volunteer Assistance)

(cf. 3515.6 - Criminal Background Checks for Contractors)

(cf. 4112.5/4312.5 - Criminal Record Check)

(cf. 4112.6/4212.6/4312.6 - Personnel Files)

(cf. 4212.5 - Criminal Record Check)

Criminal Offender Record Information shall be accessible only to the record custodian and shall be kept in a locked file separate from other files. The contents of these records shall not be disclosed and shall not be reproduced. (Education Code 44830.1, 45125)

The record custodian shall be fingerprinted and processed through the California Department of Justice. He/she shall sign an Employee Statement Form, acknowledging an understanding of the laws regarding Criminal Offender Record Information.

These records shall be used only for the purpose for which they were requested.

Upon a hiring determination, the records shall be destroyed to the extent that the identity of the individual can no longer be reasonably ascertained. (Education Code 44830.1, 45125; 11 CCR 701-708)

Violation of this administrative regulation may result in suspension, dismissal and/or criminal or civil prosecution.

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)

(cf. 9011 - Disclosure of Confidential/Privileged Information)

The record custodian shall ensure that the district complies with destruction, storage,

dissemination, auditing, backgrounding and training requirements as set forth in 11 CCR 701-708 and the rules regarding use and security of these records as set forth in Penal Code 11077. (Education Code 44830.1, 45125)

Interagency Agreements

Upon receipt from the Department of Justice of a criminal history record or report of subsequent arrest for any person on a common list of persons eligible for employment, the designated district shall give notice to the Superintendent or any participating district, or the person designated in writing by that Superintendent, that the report is available for inspection on a confidential basis by the Superintendent or the written designee. The report shall be made available at the office of the designated district for 30 days following the receipt of the notice. (Education Code 44830.2, 45125.01)

The designated district shall not release a copy of that information to any participating district or any other person. In addition, the designated district shall retain or dispose of the information in the manner specified in law and in this administrative regulation after all participating districts have had an opportunity to inspect it in accordance with law. (Education Code 44830.2, 45125.01)

The designated district shall maintain a record of all persons to whom the information has been shown. This record shall be available to the Department of Justice. (Education Code 44830.2, 45125.01)

The designated district shall submit an interagency agreement to the Department of Justice to establish authorization to submit and receive this information. (Education Code 44830.2, 45125.01)

Legal Reference:

EDUCATION CODE

44332 Temporary certificate

44332.6 Criminal record check, county board of education

44346.1 Applicants for credential, conviction of a violent or serious felony

44830.1 Certificated employees, conviction of a violent or serious felony

44830.2 Interagency agreements

45122.1 Classified employees, conviction of a violent or serious felony

45125 Use of personal identification cards to ascertain conviction of crime

45125.01 Interagency agreements

45125.5 Automated records check

45126 Duty of Department of Justice to furnish information

PENAL CODE

667.5 Prior prison terms, enhancement of prison terms

1192.7 Plea bargaining limitation

11075-11081 Criminal record dissemination

11105 State criminal history information; furnishing to authorized persons
11105.3 Record of conviction involving sex crimes, drug crimes or crimes of violence;
availability to employer for applicants for positions with supervisory or disciplinary power over
minors
11140-11144 Furnishing of state criminal history information
13300-13305 Local summary criminal history information
CODE OF REGULATIONS, TITLE 11
701-708 Criminal offender record information

Regulation KASHIA ELEMENTARY SCHOOL DISTRICT
adopted: October 12, 2022, Stewarts Point California

Kashia ESD

Exhibit

Maintenance Of Criminal Offender Records

E 4112.62

Personnel

SAMPLE EMPLOYEE STATEMENT FORM USE OF CRIMINAL JUSTICE INFORMATION

As an employee of Horicon Elementary School District, you may have access to confidential criminal record information which is controlled by statute. Misuse of such information may adversely affect the individual's civil rights and violates the law. Penal Code 502 prescribes the penalties related to computer crimes. Penal Code 11105 and 13300 identify who has access to criminal history information and under what circumstances it may be released. Penal Code 11140-11144 and 13301-13305 prescribe penalties for misuse of criminal history information. Government Code 6200 prescribes the felony penalties for misuse of public record and CLETS (California Law Enforcement Telecommunication System) information. Penal Code 11142 and 13303 state:

Any person authorized by law to receive a record or information obtained from a record who knowingly furnishes the record or information to a person not authorized by law to receive the record or information is guilty of a misdemeanor.

Any employee who is responsible for such misuse may be subject to immediate dismissal. Violations of this law may also result in criminal and/or civil action.

**I HAVE READ THE ABOVE AND UNDERSTAND THE POLICY REGARDING MISUSE
OF CRIMINAL RECORD INFORMATION.**

Signature:

Date:

Exhibit KASHIA ELEMENTARY SCHOOL DISTRICT
adopted: October 12, 2022, Stewarts Point California

NOTICE OF PUBLIC HEARING

Sufficiency of Instructional Materials

Notice is hereby given that the Kashia Elementary School District Board of Trustees will conduct a public hearing:

Date: Wednesday, September 14, 2022

Time: 4:00 p.m.

Place: Kashia School District
31510 Skaggs Spring Road
Stewarts Point, CA 95480

Purpose: To obtain input from the community as to whether each pupil in the Kashia Elementary School District, including English Learners, has sufficient textbooks and instructional materials that are aligned to the content standards and are consistent with the cycles and content of the curriculum frameworks in the following subject areas: mathematics, science, history-social science, English/language arts, including the English language development component of an adopted program.

Posted: August 31, 2022

Posted at: Kashia Elementary School District
Kashia Community Center
Stewarts Point Post Office

Instructional Materials 2022-23

K-8

ELA – NO EL Students

Math – Go Math

Reading – Houghton Mifflin

Reading Intervention – Lexia

Science – Foss Kits and Support Resources

Social Studies – No Textbook – Cultural & Native American Studies

Education Code Section 60119
Resolution on Sufficiency of Instructional Materials
Kashia School District – Resolution # 09142022 Dated September 14, 2022

RESOLUTION REGARDING SUFFICIENCY OR INSUFFICIENCY OF INSTRUCTIONAL MATERIALS:

Whereas, the governing board of Kashia School District, in order to comply with the requirements of *Education Code* Section 60119 held a public hearing on Wednesday, September 14, 2022, at 4:00 o'clock p.m., which is on or before the eighth week of school (between the first day that students attend school and the end of the eighth week from that day) and which did not take place during or immediately following school hours, and;

Whereas, the governing board provided at least 10 days notice of the public hearing posted in at least three public places within the district that stated the time, place, and purpose of the hearing, and;

Whereas, the governing board encouraged participation by parents, teachers, members of the community, and bargaining unit leaders in the public hearing, and;

FOR A FINDING OF SUFFICIENT INSTRUCTIONAL MATERIALS:

Whereas, information provided at the public hearing and to the governing board at the public meeting detailed the extent to which textbooks and instructional materials were provided to all students, including English learners, in the district/county office of education, and;

Whereas, the definition of “sufficient textbooks or instructional materials” means that each pupil has a textbook or instructional materials, or both, to use in class and to take home, and;

Whereas, sufficient textbooks and instructional materials were provided to each student, including English learners, that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in the following subjects:

- Mathematics – Go Math
- Science – Foss Kits & Support Resources
- History-social science – Cultural & Native American Studies Provided by Tribal Members.

- English/language arts, including the English language development component of an adopted program – Houghton Mifflin and Lexia

Whereas, sufficient textbooks or instructional materials were provided to each pupil enrolled in foreign language or health classes, and;

Therefore, it is resolved that for the 2022-23 school year, the Kashia School District has provided each pupil with sufficient textbooks and instructional materials aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks.

FOR A FINDING OF INSUFFICIENT MATERIALS:

Whereas, the definition of “sufficient textbooks or instructional materials” means that each pupil has a textbook or instructional materials, or both, to use in class and to take home, and;

Therefore, it is resolved, that for the 2022-23 school year, the Kashia School district has not provided each pupil with sufficient textbooks and instructional materials consistent with the cycles and content of the curriculum framework, and;

Be it further resolved, that the following actions will be taken to ensure that all students have sufficient textbooks or instructional materials in all subjects that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks within two months of the beginning of the school year in which this determination is made.

The foregoing resolution approved and adopted upon motion of Trustee _____ seconded by Trustee _____ at a regular meeting of the Kashia Elementary School District Board of Trustees on the 15th day of September 2022, by the following vote:

Trustee Antone _____

Trustee Parrish _____

Trustee Pinola _____

I hereby certify the foregoing to be a full, true, correct and duly adopted resolution.

Tami Bell, Superintendent/Board Secretary

Charlene Pinola, Board President

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2021-22 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sep 14, 2022

To the Superintendent of Public Instruction:

2021-22 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Cindy Gordon
Name
District Fiscal Management Advisor
Title
707-524-2632
Telephone
cgordon@scoe.org
E-mail Address

For School District:

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

Unaudited Actuals
FINANCIAL REPORTS
2021-22 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	26.29%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	exempt
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2023-24 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$161,953.71
	Appropriations Subject to Limit	\$161,953.71
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	3.06%
	Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	

1/15/2021

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	217,392.50	4,893.00	222,285.50	241,185.00	0.00	241,185.00	8.5%
2) Federal Revenue		8100-8299	127,229.00	33,213.00	160,442.00	75,000.00	26,697.00	101,697.00	-36.6%
3) Other State Revenue		8300-8599	1,587.00	66,104.71	67,691.71	1,859.00	17,289.00	19,148.00	-71.7%
4) Other Local Revenue		8600-8799	14,640.57	93,680.00	108,320.57	6,000.00	95,087.00	101,087.00	-6.7%
5) TOTAL REVENUES			360,849.07	197,890.71	558,739.78	324,044.00	139,073.00	463,117.00	-17.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	6,702.33	69,377.36	76,079.69	49,892.00	46,629.00	96,521.00	26.9%
2) Classified Salaries		2000-2999	25,590.00	7,432.85	33,022.85	30,500.00	18,983.00	49,483.00	49.8%
3) Employee Benefits		3000-3999	10,057.29	10,348.82	20,406.11	29,170.00	13,025.00	42,195.00	106.8%
4) Books and Supplies		4000-4999	5,484.31	7,500.89	12,985.20	17,448.00	1,409.00	18,857.00	45.2%
5) Services and Other Operating Expenditures		5000-5999	168,620.26	75,026.57	243,646.83	174,935.00	59,027.00	233,962.00	-4.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,896.00	0.00	8,896.00	0.00	0.00	0.00	-100.0%
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			225,350.19	169,686.49	395,036.68	301,945.00	139,073.00	441,018.00	11.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			135,498.88	28,204.22	163,703.10	22,099.00	0.00	22,099.00	-86.5%
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			135,498.88	28,204.22	163,703.10	22,099.00	0.00	22,099.00	-86.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	416,960.80	14,003.00	430,963.80	552,459.68	42,207.22	594,666.90	38.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			416,960.80	14,003.00	430,963.80	552,459.68	42,207.22	594,666.90	38.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			416,960.80	14,003.00	430,963.80	552,459.68	42,207.22	594,666.90	38.0%
2) Ending Balance, June 30 (E + F1e)			552,459.68	42,207.22	594,666.90	574,558.68	42,207.22	616,765.90	3.7%
Components of Ending Fund Balance									
a) Nonspendable		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	42,207.22	42,207.22	0.00	42,207.22	42,207.22	0.0%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments									
e) Unassigned/Unappropriated		9789	0.00	0.00	0.00	71,000.00	0.00	71,000.00	New
Reserve for Economic Uncertainties		9790	552,459.68	0.00	552,459.68	503,558.68	0.00	503,558.68	-8.9%
Unassigned/Unappropriated Amount									

Description	2021-22 Unaudited Actuals			2022-23 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)	7.69	7.64	10.19	7.69	7.69	7.69
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)	7.69	7.64	10.19	7.69	7.69	7.69
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)	7.69	7.64	10.19	7.69	7.69	7.69
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements			0.00			0.00
Buildings	94,412.00		94,412.00			94,412.00
Equipment	54,250.00		54,250.00			54,250.00
Total capital assets being depreciated	148,662.00	0.00	148,662.00	0.00	0.00	148,662.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(55,641.00)		(55,641.00)			(55,641.00)
Equipment	(31,736.00)		(31,736.00)			(31,736.00)
Total accumulated depreciation	(87,377.00)	0.00	(87,377.00)	0.00	0.00	(87,377.00)
Total capital assets being depreciated, net excluding lease assets	61,285.00	0.00	61,285.00	0.00	0.00	61,285.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	61,285.00	0.00	61,285.00	0.00	0.00	61,285.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	76,079.69	301	0.00	303	76,079.69	305	0.00		307	76,079.69	309
2000 - Classified Salaries	33,022.85	311	0.00	313	33,022.85	315	0.00		317	33,022.85	319
3000 - Employee Benefits	20,406.11	321	0.00	323	20,406.11	325	0.00		327	20,406.11	329
4000 - Books, Supplies Equip Replace. (6500)	12,985.20	331	193.11	333	12,792.09	335	1,690.08		337	11,102.01	339
5000 - Services. . . & 7300 - Indirect Costs	243,646.83	341	2,064.50	343	241,582.33	345	1,007.58		347	240,574.75	349
TOTAL					383,883.07	365	TOTAL			381,185.41	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	396
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			26.29%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').			X

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	exempt
2. Percentage spent by this district (Part II, Line 15)	26.29%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	381,185.41
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	140,634.00		140,634.00			140,634.00	
Compensated Absences Payable			0.00			0.00	
Governmental activities long-term liabilities	140,634.00	0.00	140,634.00	0.00	0.00	140,634.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	395,036.68
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	33,213.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				0.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				361,823.68

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		7.64
B. Expenditures per ADA (Line I.E divided by Line II.A)		47,359.12
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	344,269.76	33,785.06
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	344,269.76	33,785.06
B. Required effort (Line A.2 times 90%)	309,842.78	30,406.55
C. Current year expenditures (Line I.E and Line II.B)	361,823.68	47,359.12
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2020-21 Actual			2021-22 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	212,972.89	(10,009.22)	202,963.67			161,953.71
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	10.19		10.19			7.69
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2020-21			Adjustments to 2021-22		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2021-22 P2 Report			2022-23 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	7.69		7.69	7.69		7.69
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			7.69			7.69
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2021-22 Actual			2022-23 Budget		
1. Homeowners' Exemption (Object 8021)	625.72		625.72	300.00		300.00
2. Timber Yield Tax (Object 8022)	607.76		607.76	200.00		200.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	114,092.66		114,092.66	110,760.00		110,760.00
5. Unsecured Roll Taxes (Object 8042)	3,579.59		3,579.59	3,500.00		3,500.00
6. Prior Years' Taxes (Object 8043)	61.49		61.49	0.00		0.00
7. Supplemental Taxes (Object 8044)	1,996.28		1,996.28	1,000.00		1,000.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	1,745.00		1,745.00	2,000.00		2,000.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	122,708.50	0.00	122,708.50	117,760.00	0.00	117,760.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	122,708.50	0.00	122,708.50	117,760.00	0.00	117,760.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,582.02			1,028.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	0.00		0.00	0.00		0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	0.00	0.00	1,582.02	0.00	0.00	1,028.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	94,684.00		94,684.00	123,425.00		123,425.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	94,684.00	0.00	94,684.00	123,425.00	0.00	123,425.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	558,739.78		558,739.78	463,117.00		463,117.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	3,177.79		3,177.79	3,000.00		3,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			202,963.67			161,953.71
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.7547			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			161,953.71			174,181.22
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			122,708.50			117,760.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			2,400.00			2,400.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			40,827.23			57,449.22
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			40,827.23			57,449.22
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			935.42			1,142.38
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			123,643.92			118,902.38
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			39,891.81			56,306.84
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			123,643.92			
b. State Subventions (Line D8)			39,891.81			
c. Less: Excluded Appropriations (Line C23)			1,582.02			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			161,953.71			

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 6,506.18
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 123,002.47

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.29%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. _____

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	6,506.18
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,968.76
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,167.01
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	10,641.95
9. Carry-Forward Adjustment (Part IV, Line F)	846.47
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,488.42

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	169,469.65
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	126,807.99
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	17,002.03
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	26,057.29
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	15,075.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	20,893.66
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	375,305.62

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19) 2.84%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B19) 3.06%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8) 10,641.95

B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year 0.00

2. Carry-forward adjustment amount deferred from prior year(s), if any 0.00

C. Carry-forward adjustment for under- or over-recovery in the current year

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (2.61%) times Part III, Line B19); zero if negative 846.47

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.61%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive 0.00

D. Preliminary carry-forward adjustment (Line C1 or C2) 846.47

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: not applicable

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: not applicable

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: not applicable

LEA request for Option 1, Option 2, or Option 3 1

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) 846.47

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	1,253.00		595.13	1,848.13
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,253.00	0.00	595.13	1,848.13
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	1,094.95		595.13	1,690.08
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	158.05			158.05
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,253.00	0.00	595.13	1,848.13
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	78,587.65	149,718.19	228,305.84	34,667.76		262,973.60
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	104,970.00	0.00	104,970.00	15,939.47		120,909.47
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					2,257.61	2,257.61
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					8,896.00	8,896.00
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	0.00		0.00
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	Total General Fund and Charter Schools Funds Expenditures	183,557.65	149,718.19	333,275.84	50,607.23	11,153.61	395,036.68

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	78,587.65	149,718.19	228,305.84	34,667.76		262,973.60
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	104,970.00	0.00	104,970.00	15,939.47		120,909.47
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					2,257.61	2,257.61
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					8,896.00	8,896.00
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	0.00		0.00
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
Total General Fund and Charter Schools Funds Expenditures		183,557.65	149,718.19	333,275.84	50,607.23	11,153.61	395,036.68

Description			2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F				
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)		
A. REVENUES													
1) LCFF Sources			8010-8099		217,392.50	4,893.00		222,285.50	241,185.00	0.00	241,185.00	8.5%	
2) Federal Revenue			8100-8299		127,229.00	33,213.00		160,442.00	75,000.00	26,697.00	101,697.00	-36.6%	
3) Other State Revenue			8300-8599		1,587.00	66,104.71		67,691.71	1,859.00	17,289.00	19,148.00	-71.7%	
4) Other Local Revenue			8600-8799		14,640.57	93,680.00		108,320.57	6,000.00	95,087.00	101,087.00	-6.7%	
5) TOTAL REVENUES					360,849.07	197,890.71		558,739.78	324,044.00	139,073.00	463,117.00	-17.1%	
B. EXPENDITURES													
1) Certificated Salaries			1000-1999		6,702.33	69,377.36		76,079.69	49,892.00	46,629.00	96,521.00	26.9%	
2) Classified Salaries			2000-2999		25,590.00	7,432.85		33,022.85	30,500.00	18,983.00	49,483.00	49.8%	
3) Employee Benefits			3000-3999		10,057.29	10,348.82		20,406.11	29,170.00	13,025.00	42,195.00	106.8%	
4) Books and Supplies			4000-4999		5,484.31	7,500.89		12,985.20	17,448.00	1,409.00	18,857.00	45.2%	
5) Services and Other Operating Expenditures			5000-5999		168,620.26	75,026.57		243,646.83	174,935.00	59,027.00	233,962.00	-4.0%	
6) Capital Outlay			6000-6999		0.00	0.00		0.00	0.00	0.00	0.00	0.0%	
7) Other Outgo (excluding Transfers of Indirect Costs)			7100-7299		8,896.00	0.00		8,896.00	0.00	0.00	0.00	-100.0%	
7400-7499													
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					225,350.19	169,686.49		395,036.68	301,945.00	139,073.00	441,018.00	11.6%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)													
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%	

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	416,960.80	14,003.00	430,963.80	552,459.68	42,207.22	594,666.90	38.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			416,960.80	14,003.00	430,963.80	552,459.68	42,207.22	594,666.90	38.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			416,960.80	14,003.00	430,963.80	552,459.68	42,207.22	594,666.90	38.0%
2) Ending Balance, June 30 (E + F1e)			552,459.68	42,207.22	594,666.90	574,558.68	42,207.22	616,765.90	3.7%
Components of Ending Fund Balance									
a) Nonspendable		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revolving Cash									
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	42,207.22	42,207.22	0.00	42,207.22	42,207.22	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	0.00	0.00	0.00	71,000.00	0.00	71,000.00	New
Unassigned/Unappropriated Amount		9790	552,459.68	0.00	552,459.68	503,558.68	0.00	503,558.68	-8.9%

SACS2022ALL Financial Reporting Software - 2022.2.0
8/18/2022 1:20:13 PM

49-70888-0000000

Unaudited Actuals
2021-22 Unaudited Actuals
Technical Review Checks

Kashia Elementary

Sonoma County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

Export Log
Period: Unaudited Actuals
Type of Export: Official

=====

LEA: 49-70888-0000000 Kashia Elementary

Official Check for LEA: 49-70888-0000000 is good

Export of USER General Ledger started at 8/20/2022 10:37:47 AM

OFFICIAL Header for LEA: 49-70888-0000000 Kashia Elementary
VERSION 2022.2.0

Fiscal Year: 2021-22
Type of Data: Unaudited Actuals
Number of records exported in group 1: 188

Fiscal Year: 2022-23
Type of Data: Budget
Number of records exported in group 2: 137

Export USER General Ledger completed at 8/20/2022 10:37:47 AM

Export of Supplementals (USER ELEMENTs) started at 8/20/2022 10:37:47 AM
Fiscal Year: 2021-22
Type of Data: Unaudited Actuals
Number of records exported in group 3: 1053

Fiscal Year: 2022-23
Type of Data: Budget
Number of records exported in group 4: 346

Export of Supplemental (USER ELEMENTs) completed at 8/20/2022 10:37:47 AM

Export of Explanations started at 8/20/2022 10:37:47 AM
No records to Export for Explanations.

Export of TRC Log started at 8/20/2022 10:37:47 AM
Fiscal Year: 2021-22
Type of Data: Unaudited Actuals
Number of records exported in group 5: 82

Export of TRC Log completed at 8/20/2022 10:37:48 AM

OFFICIAL END for LEA: 49-70888-0000000 Kashia Elementary

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Resolution # 09142022 #2

RESOLUTION FOR ADOPTING THE "GANN" LIMIT

Decrease to Limit pursuant to G.C. 7902.1 (Less than ZERO ON LINE 10)

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2021-22 fiscal year and a projected Gann Limit for the 2022-23 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2021-22 and 2022-23 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2021-22 and 2022-23 fiscal years include a decrease of \$ 0 to the 2021-22 Gann Limit pursuant to the provisions of Government Code Section 7902.1;

AND BE IT FURTHER RESOLVED that the Superintendent notifies the Director of the State Department of Finance of the decrease to the 2021-22 Gann Limit;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2021-22 and 2022-23 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2020-21 Actual			2021-22 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	212,972.89	(10,009.22)	202,963.67			161,953.71
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	10.19		10.19			7.69
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2020-21			Adjustments to 2021-22		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2021-22 P2 Report			2022-23 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	7.69		7.69	7.69		7.69
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			7.69			7.69
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2021-22 Actual			2022-23 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	625.72		625.72	300.00		300.00
2. Timber Yield Tax (Object 8022)	607.76		607.76	200.00		200.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	114,092.66		114,092.66	110,760.00		110,760.00
5. Unsecured Roll Taxes (Object 8042)	3,579.59		3,579.59	3,500.00		3,500.00
6. Prior Years' Taxes (Object 8043)	61.49		61.49	0.00		0.00
7. Supplemental Taxes (Object 8044)	1,996.28		1,996.28	1,000.00		1,000.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	1,745.00		1,745.00	2,000.00		2,000.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	122,708.50	0.00	122,708.50	117,760.00	0.00	117,760.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	122,708.50	0.00	122,708.50	117,760.00	0.00	117,760.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,582.02			1,028.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	0.00		0.00	0.00		0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	0.00	0.00	1,582.02	0.00	0.00	1,028.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	94,684.00		94,684.00	123,425.00		123,425.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	94,684.00	0.00	94,684.00	123,425.00	0.00	123,425.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	558,739.78		558,739.78	463,117.00		463,117.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	3,177.79		3,177.79	3,000.00		3,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2021-22 Actual			2022-23 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			202,963.67			161,953.71
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.7547			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			161,953.71			174,181.22
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			122,708.50			117,760.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			2,400.00			2,400.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			40,827.23			57,449.22
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			40,827.23			57,449.22
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			935.42			1,142.38
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			123,643.92			118,902.38
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			39,891.81			56,306.84
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			123,643.92			
b. State Subventions (Line D8)			39,891.81			
c. Less: Excluded Appropriations (Line C23)			1,582.02			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			161,953.71			

PER email from Gann@cde.ca.gov on 08/10/2022 this amount is required to be included on line A1 of Kashia's GANN calculations.

707-321-5849
Contact Phone Number



Patti Pomplin <ppomplin@kashiaesd.org>

Notice of Appropriations Limit Transfer and Further Instructions

1 message

Gann <Gann@cde.ca.gov>

Wed, Aug 10, 2022 at 11:43 AM

To: "ppomplin@kashiaesd.org" <ppomplin@kashiaesd.org>

Dear Patti Pomplin, Business Manager,

We are writing to notify you of a recent change to state law that affects Kashia Elementary.

Government Code 7902.2, which was added by Assembly Bill (AB) 130 (Committee on Budget, Ch. 44, Statutes of 2021) requires local educational agencies (LEAs) with a Fiscal Year 2020–21 appropriations limit in excess of its proceeds of taxes to transfer the excess limit to the State of California. In Fiscal Year 2020–21, Kashia Elementary reported an appropriations limit of \$212,972.89, but proceeds of taxes of \$202,963.67. As such, Kashia Elementary has \$10,009.22 in excess limit, which has been transferred to the State of California.

Government Code 7902.2(b) requires the Superintendent of Public Instruction to notify you of the amount transferred to the State of California in a time and manner determined by the Superintendent of Public Instruction. This email constitutes the required notification.

While the transfer has already occurred, additional steps are required of Kashia Elementary to properly reflect the transfer within the Standardized Account Code Structure (SACS) software. Specifically, when completing the Form GANN as part of the Unaudited Actuals submission for Fiscal Year 2021–22, Kashia Elementary must enter -\$10,009.22 on line A.1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT in the 2021–22 Calculations Adjustments column.

Additional information, including on required next steps, can be found below.

What is the appropriations limit?

The appropriations limit calculated under *Government Code 7902*, often referred to as the Gann limit, was established by Proposition 4 in 1979. Simply put, the purpose of the limit is to keep inflation adjusted per-person government spending under 1978–79 levels. For LEAs, ADA is used to determine population.

While the appropriations limit does function as a limit on LEA spending, *Government Code 7902.1(a)* allows LEAs with proceeds of taxes in excess of their appropriation limit (e.g., LEAs who need additional limit) to request additional limit from the State of California.

What has changed?

AB 130 (Committee on Budget, Ch. 44, Statutes of 2021) requires LEAs with available limit (proceed of taxes less than the appropriations limit) to transfer any available limit to the State of California. This is the reciprocal of the practice allowed under *Government Code* 7902.1(a).

For LEAs with excess limit in Fiscal Years 2019–20 or 2020–21, the limit is transferred to the State of California automatically by statute (*Government Code* 7902.2), and the Superintendent of Public Instruction must notify any affected LEA. Additional steps are required by affected LEAs to reflect the required transfer in order to update SACS so that an LEA's limit is properly calculated in subsequent years.

Beginning in Fiscal Year 2021–22, LEAs with excess limit must adopt a new appropriations limit that equals their proceeds of taxes, thereby transferring any available limit to the State of California. The required adjustment will be captured in the Form GANN, and then adopted by the governing board of a school district or the county superintendent of schools in the same manner and fashion as an LEA seeking to increase its limit.

What does this mean for Kashia Elementary?

Kashia Elementary's appropriation limit has been reduced by \$10,009.22 in Fiscal Year 2020–21. The reduction in limit does not result in any loss of funding, nor is the requirement to provide taxpayer refunds triggered.

The most significant change is that in future years, Kashia Elementary may need to adopt a resolution increasing its limit if tax revenues outpace ADA and inflation.

Additionally, there are some extra steps required when Kashia Elementary next completes the Form GANN as part of the upcoming SACS Unaudited Actual submission in order to properly record the transfer of limit has occurred. LEAs are required to file a Form GANN every year.

What do I need to do?

LEAs with available limit must record the transfer of limit within SACS, on the Form GANN for Fiscal Year 2021–22, in order to avoid carrying forward an incorrect appropriations limit.

School districts must enter the available limit as a negative adjustment on line A.1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT in the 2021–22 Calculations Adjustments column.

County Offices of Education must enter the available limit as a negative adjustment on line A.3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT in the 2021–22 Calculations Adjustments column.

What if Kashia Elementary exceeds its appropriations limit in the future?

If an LEA needs additional limit that limit will be transferred from the State of California to the LEA as required by *Government Code 7902.1(a)*. LEAs are required to increase their limit by adopting a resolution doing so, which is a long standing process.

What if I have other questions?

Please contact GANN@cde.ca.gov with additional questions.