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

Agenda - Governing School Board
Wednesday, June 10, 2020 4:00 p.m. – Office, Kashia School District

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

Glenda Antone	_____	Frances Johnson	_____
Gene Parrish	_____		
Charlene Pinola	_____	Patti Pomplin	_____

2. Approval of Agenda

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

4. Public Hearing
    - 4.1 2020-21 Budget
      Open:
      Closed:
      Comments:
    - 4.2 2020-21 LCAP
      Open:
      Closed:
      Comments:
    - 4.3 2020-21 LCFF
      Open:
      Closed:
      Comments:
    - 4.4 2020-21 EPA
      Open:
      Closed:
      Comments:
    - 4.5 2020-21 Excess Minimum Reserves
      Open:
      Closed:
      Comments:

5. Adjournment

Special Board Meeting, Wednesday, June 17, 2020

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31510 Skaggs Spring Road
P.O. Box 129 Stewarts Point, CA 95480
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Original Budget 06/10/2020

Kashia School District will remain a Necessary Small School

Attendance is estimated to continue with approximately 12 students with an ADA of 9

<u>Revenues:</u>

State Aid is budgeted at an estimated 7.92% ReductionCOLA (to be monitored due to recession)
Taxes are budgeted with a 2% increase (to be monitored due to recession)
Federal revenue decreased slightly for Maintenance funding
Local revenue budgeted at 2019-20 amounts

Expenditures:

Certificated salaries include:	-	a full time classroom teacher at Step 1
	-	a two day per week RSP teacher (special education)
Classified salaries include:	-	one six hour per day classroom aide
	-	an hour and a half per day custodian
	-	an hour and a half per day food service
	-	supplemental business manager
Benefits	-	payroll benefits at 2019-20 levels
	-	STRS @ 16.15%
	-	PERS @ 20.7%
	-	Medical capped at RESIG lowest rate for EE only
Supplies	-	Decreased due to one time expenditures in 2019-20
Services	-	Decreased due to RSP travel expenses in 2019-20
Capital Outlay	-	No projects budgeted for 2020-21

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	203,172.00	0.00	203,172.00	187,071.00	0.00	187,071.00	-7.9%
2) Federal Revenue		8100-8299	90,964.00	23,128.00	114,092.00	75,000.00	21,200.00	96,200.00	-15.7%
3) Other State Revenue		8300-8599	1,365.00	5,429.00	6,794.00	1,000.00	1,300.00	2,300.00	-66.1%
4) Other Local Revenue		8600-8799	7,425.00	100,075.00	107,500.00	8,000.00	100,000.00	108,000.00	0.5%
5) TOTAL, REVENUES			302,926.00	128,632.00	431,558.00	271,071.00	122,500.00	393,571.00	-8.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	0.00	1,591.00	1,591.00	40,088.00	22,435.00	62,523.00	3829.8%
2) Classified Salaries		2000-2999	28,540.00	42,100.00	70,640.00	37,339.00	43,658.00	80,997.00	14.7%
3) Employee Benefits		3000-3999	7,996.00	19,347.00	27,343.00	30,335.00	21,848.00	52,183.00	90.8%
4) Books and Supplies		4000-4999	17,971.00	7,158.00	25,129.00	16,450.00	2,294.00	18,744.00	-25.4%
5) Services and Other Operating Expenditures		5000-5999	153,899.00	58,436.00	212,335.00	156,180.00	32,265.00	188,445.00	-11.3%
6) Capital Outlay		6000-6999	24,466.00	0.00	24,466.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			232,872.00	128,632.00	361,504.00	280,392.00	122,500.00	402,892.00	11.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			70,054.00	0.00	70,054.00	(9,321.00)	0.00	(9,321.00)	-113.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			70,054.00	0.00	70,054.00	(9,321.00)	0.00	(9,321.00)	-113.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	248,781.00	0.00	248,781.00	318,835.00	0.00	318,835.00	28.2%
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)			248,781.00	0.00	248,781.00	318,835.00	0.00	318,835.00	28.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			248,781.00	0.00	248,781.00	318,835.00	0.00	318,835.00	28.2%
2) Ending Balance, June 30 (E + F1e)			318,835.00	0.00	318,835.00	309,514.00	0.00	309,514.00	-2.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	69,000.00	0.00	69,000.00	70,000.00	0.00	70,000.00	1.4%
Unassigned/Unappropriated Amount		9790	249,835.00	0.00	249,835.00	239,514.00	0.00	239,514.00	-4.1%

COVID-19 Operations Written Report

Local Educational Agency (LEA)	Contact Name and Title	Email and Phone fjohnson@scoe.org 707-785-9682	Date of Adoption
Kashia School District	Frances Johnson, Superintendent/Principal	fjohnson@scoe.org 707-785-9682	June 17, 2020

Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of the changes your LEA has put in place. LEAs are strongly encouraged to provide descriptions that do not exceed 300 words.

Provide an overview explaining the changes to program offerings that the LEA has made in response to school closures to address the COVID-19 emergency and the major impacts of the closures on students and families.

Weekly Chromebook programs being used at the Community Center include: Math through ConAcademy and ELA through Houghton Mifflin. Weekly homework is supported by various additional science and art worksheets and workbooks.

Provide a description of how the LEA is meeting the needs of its English learners, foster youth and low-income students.

All students at Kashia are considered low-income students so the above applies to all students.

Provide a description of the steps that have been taken by the LEA to continue delivering high-quality distance learning opportunities.

Kashia will continue to seek reliable internet services and allow students to use electronic devices during summer hours.

Provide a description of the steps that have been taken by the LEA to provide school meals while maintaining social distancing practices.

Weekly meals are handed out on Tuesdays and will continue through the end of June

Provide a description of the steps that have been taken by the LEA to arrange for supervision of students during ordinary school hours.

During school hours, students are supervised at the community center by parent PTO president/employee of the tribe.

LCFF Calculator Universal Assumptions

Kashia Elementary (70888) - Original 202 | 6/17/2020

Summary of Funding

		2019-20		2020-21		2021-22		2022-23		2023-24		2024-25
Target Components:												
COLA & Augmentation		*3.26%*		*0.00%*		*2.48%*		*3.26%*		*1.80%*		*0.00%*
Base Grant Proration Factor		-		*-7.92%*		*-12.18%*		*-14.95%*		*-16.45%*		*-16.45%*
Add-on, ERT & MSA Proration Factor		-		*-10.00%*		*-10.00%*		*-10.00%*		*-10.00%*		*-10.00%*
Base Grant		166,381		153,209		152,943		152,943		152,943		152,943
Grade Span Adjustment		-		-		(6)		(6)		(6)		(6)
Supplemental Grant		16,945		15,604		13,821		13,821		13,821		13,821
Concentration Grant		19,064		17,554		15,549		15,549		15,549		15,549
Add-ons		782		704		704		704		704		704
Total Target		203,172		187,071		183,011		183,011		183,011		183,011
Transition Components:												
Target	$	203,172	$	187,071	$	183,011	$	183,011	$	183,011	$	183,011
Funded Based on Target Formula *(PY P-2)*		TRUE		TRUE		TRUE		TRUE		TRUE		TRUE
Floor		197,672		197,672		191,634		191,634		191,634		191,634
Remaining Need after Gap (informational only)		-		-		-		-		-		-
Gap %		*100%*		*100%*		*100%*		*100%*		*100%*		*100%*
Current Year Gap Funding		-		-		-		-		-		-
Miscellaneous Adjustments		-		-		-		-		-		-
Economic Recovery Target		-		-		-		-		-		-
Additional State Aid		-		-		-		-		-		-
Total LCFF Entitlement	**$**	**203,172**	**$**	**187,071**	**$**	**183,011**	**$**	**183,011**	**$**	**183,011**	**$**	**183,011**

Components of LCFF By Object Code

		2019-20		2020-21		2021-22		2022-23		2023-24		2024-25
8011 - State Aid	$	87,101	$	71,000	$	67,275	$	67,275	$	67,275	$	65,511
8011 - Fair Share												
8311 & 8590 - Categoricals		-		-		-		-		-		-
EPA (for LCFF Calculation purposes)		10,354		8,371		6,036		4,036		2,036		1,800
Local Revenue Sources:												
8021 to 8089 - Property Taxes		105,717		107,700		109,700		111,700		113,700		115,700
8096 - In-Lieu of Property Taxes		-		-		-		-		-		-
Property Taxes net of in-lieu		*105,717*		*107,700*		*109,700*		*111,700*		*113,700*		*115,700*
TOTAL FUNDING	$	203,172	$	187,071	$	183,011	$	183,011	$	183,011	$	183,011
Basic Aid Status		*Non-Basic Aid*		*Non-Basic Aid*		*Non-Basic Aid*		*Non-Basic Aid*		*Non-Basic Aid*		*Non-Basic Aid*
Less: Excess Taxes	$	-	$	-	$	-	$	-	$	-	$	-
Less: EPA in Excess to LCFF Funding	$	-	$	-	$	-	$	-	$	-	$	-
Total Phase-In Entitlement	**$**	***203,172***	**$**	***187,071***	**$**	***183,011***	**$**	***183,011***	**$**	***183,011***	**$**	***183,011***

EPA Details

		2019-20		2020-21		2021-22		2022-23		2023-24		2024-25
% of Adjusted Revenue Limit - Annual		*23.88234575%*		*23.88234575%*		*23.88234575%*		*23.88234575%*		*23.88234575%*		*23.88234575%*
% of Adjusted Revenue Limit - P-2		*23.88234575%*		*23.88234575%*		*23.88234575%*		*23.88234575%*		*23.88234575%*		*23.88234575%*
EPA (for LCFF Calculation purposes)	$	*10,354*	$	*8,371*	$	*6,036*	$	*4,036*	$	*2,036*	$	*1,800*
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)		*10,354*		*8,371*		*6,036*		*4,036*		*2,036*		*1,800*
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)		*(6,024)*		-		-		-		-		-
Accrual (from Assumptions)		-		-		-		-		-		-

LCFF Calculator Universal Assumptions

Kashia Elementary (70888) - Original 202 6/17/2020

Summary of Student Population

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Unduplicated Pupil Population						
Enrollment	12	12	12	12	12	12
COE Enrollment	-	-	-	-	-	-
Total Enrollment	*12*	*12*	*12*	*12*	*12*	*12*
Unduplicated Pupil Count	12	12	12	12	12	12
COE Unduplicated Pupil Count	-	-	-	-	-	-
Total Unduplicated Pupil Count	*12*	*12*	*12*	*12*	*12*	*12*
Rolling %, Supplemental Grant	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
Rolling %, Concentration Grant	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
FUNDED ADA						
Adjusted Base Grant ADA	*Current Year*	*Current Year*	*Current Year*	*Current Year*	*Current Year*	*Current Year*
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Adjusted Base Grant ADA	-	-	-	-	-	-
Necessary Small School ADA	*Current year*	*Prior year*	*Current year*	*Current year*	*Current year*	*Current year*
Grades TK-3	7.12	7.12	6.50	6.50	6.50	6.50
Grades 4-6	2.28	2.28	1.50	1.50	1.50	1.50
Grades 7-8	0.79	0.79	1.00	1.00	1.00	1.00
Grades 9-12	-	-	-	-	-	-
Total Necessary Small School ADA	***10.19***	***10.19***	***9.00***	***9.00***	***9.00***	***9.00***
Total Funded ADA	**10.19**	**10.19**	**9.00**	**9.00**	**9.00**	**9.00**
ACTUAL ADA ***(Current Year Only)***						
Grades TK-3	7.12	6.50	6.50	6.50	6.50	6.50
Grades 4-6	2.28	1.50	1.50	1.50	1.50	1.50
Grades 7-8	0.79	1.00	1.00	1.00	1.00	1.00
Grades 9-12	-	-	-	-	-	-
Total Actual ADA	**10.19**	**9.00**	**9.00**	**9.00**	**9.00**	**9.00**
Funded Difference (Funded ADA less Actual ADA)	-	*1.19*	-	-	-	-

LCAP Percentage to Increase or Improve Services

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Current year estimated supplemental and concen	$ 36,009	$ 33,158	$ 29,370	$ 29,370	$ 29,370	$ 29,370
Current year Percentage to Increase or Improve S	21.64%	21.64%	19.20%	19.20%	19.20%	19.20%

Kashia Elementary (Sonoma County) Education Protection Account (1400)

		2012-13	2012-13	2013-14	2013-14	2014-15	2014-15	2015-16	2015-16	2016-17	2016-17	2017-18	2017-18	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21
REVENUE		Est	Actual	Est	Actual	Est	Actual	Est	Actual	Est	Actual	Est	Actual	Estimate	Actual	Estimate	Actual	Estimate	Actual
Revenue Limit - 8012		24905	$24,905	$23,302	$24,384	$26,114	$32,467	$29,235	$28,727	$22,894	$22,894	$21,147	$17,101	$15,545	$15,527	$10,354		$8,371	
EXPENDITURES																			
Teacher - 1100	**	19073	$19,073	$15,795	$12,022	$26,114	$24,808			$19,473	$19,473	$17,840	$13,794	$12,398	$12,379			$8,371	
Aide - 2100								$21,497	$21,497										
Benefits - 3xxx	**	5832	$5,835	$6,506	$12,362	$0	$7,659	$7,738	$7,230	$3,421	$3,421	$3,307	$3,307	$3,147	$3,148				
Bldg Improve 6200																10354			

Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, temporarily increases the state sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers.

The new revenues generated from Proposition 30 are deposited into a newly created state account called the Education Protection Account (EPA). School district, county offices of education, and charter schools (LEA's) will receive funds from the EPA based on their proportionate share of the statewide revenue limit amount, which includes charger school general purpose funding. A corresponding reduction is made to an LEA's revenue limit or charter general purpose state aid equal to the amount of their EPA entitlement. LEA's will receive EPA payments quarterly beginning with the 2013-14 Fiscal Year.

District: Kashia School District
CDS #: 49-70888

Adopted Budget
2020-21 Budget Attachment
Balances in Excess of Minimum Reserve Requirements

Horicon School

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

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

Combined Assigned and Unassigned/unappropriated Fund Balances

Form	Fund	2020-21 Budget	**Objects 9780/9789/9790** *(Exclude all non-spendable, restricted & commited funds)*
01	General Fund	$309,514.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	$0.00	Form 17
	Total Assigned and Unassigned Ending Fund Balances	$309,514.00	
	District Standard Reserve Level	5%	Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties	$70,000.00	Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	$239,514.00	

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

Form	**Fund**	**2020-21 Budget**	**Description of Need**
01	General Fund	$239,514.00	Unassigned Reserves
01	General Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
	Insert Lines above as needed		
	Total of Substantiated Needs	$239,514.00	

Remaining Unsubstantiated Balance	**$0.00**

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