

ANNUAL BUDGET REPORT:
July 1, 2018 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: Kashia School District

Date: May 30, 2018

Place: Kashia School District

Date: June 06, 2018

Time: 4:00 p.m.

Adoption Date: June 13th, 2018

Signed: 

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Patti Pomplin

Telephone: 707-321-5849

Title: Business Manager

E-mail: ppomplin@kashiaesd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 13, 2018	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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	181,078.00	0.00	181,078.00	191,591.00	0.00	191,591.00	5.8%
2) Federal Revenue		8100-8299	60,088.00	21,435.00	81,523.00	59,133.00	21,600.00	80,733.00	-1.0%
3) Other State Revenue		8300-8599	2,633.00	4,277.00	6,910.00	5,215.00	4,282.00	9,497.00	37.4%
4) Other Local Revenue		8600-8799	15,985.00	93,080.00	109,065.00	16,500.00	93,000.00	109,500.00	0.4%
5) TOTAL REVENUES			259,784.00	118,792.00	378,576.00	272,439.00	118,882.00	391,321.00	3.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	40,845.00	18,247.00	59,092.00	41,553.00	38,008.00	79,561.00	34.6%
2) Classified Salaries		2000-2999	28,177.00	0.00	28,177.00	31,525.00	0.00	31,525.00	11.9%
3) Employee Benefits		3000-3999	15,364.00	5,929.00	21,293.00	15,542.00	9,247.00	24,789.00	16.4%
4) Books and Supplies		4000-4999	24,041.00	3,947.00	27,988.00	22,100.00	4,594.00	26,694.00	-4.6%
5) Services and Other Operating Expenditures		5000-5999	154,785.00	92,136.00	246,921.00	155,215.00	67,033.00	222,248.00	-10.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			263,212.00	120,259.00	383,471.00	265,935.00	118,882.00	384,817.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			(3,428.00)	(1,467.00)	(4,895.00)	6,504.00	0.00	6,504.00	-232.9%
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	2017-18 Estimated Actuals			2018-19 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)			(3,428.00)	(1,467.00)	(4,895.00)	6,504.00	0.00	6,504.00	-232.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	130,190.00	91,167.00	221,357.00	107,607.00	108,855.00	216,462.00	-2.2%
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)			130,190.00	91,167.00	221,357.00	107,607.00	108,855.00	216,462.00	-2.2%
d) Other Restatements		9795	(19,155.00)	19,155.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			111,035.00	110,322.00	221,357.00	107,607.00	108,855.00	216,462.00	-2.2%
2) Ending Balance, June 30 (E + F1e)			107,607.00	108,855.00	216,462.00	114,111.00	108,855.00	222,966.00	3.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	108,855.00	108,855.00	0.00	108,855.00	108,855.00	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	67,000.00	0.00	67,000.00	0.00	0.00	67,000.00	-100.0%
Unassigned/Unappropriated Amount		9790	40,607.00	0.00	40,607.00	114,111.00	0.00	114,111.00	181.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20.00	0.00	-100.0%
5) TOTAL, REVENUES			20.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	891.00	911.00	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			891.00	911.00	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			891.00	911.00	2.2%
2) Ending Balance, June 30 (E + F1e)			911.00	911.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	911.00	911.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	2017-18 Estimated Actuals			2018-19 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)	9.41	9.41	9.41	10.00	10.00	10.00
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)	9.41	9.41	9.41	10.00	10.00	10.00
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)	9.41	9.41	9.41	10.00	10.00	10.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:

\$ _____

Less: Amount of total liabilities reserved in budget:

\$ _____

Estimated accrued but unfunded liabilities:

\$ _____ 0.00

- (☒) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
Redwood Empire Schools Insurance Group

- (☐) This school district is not self-insured for workers' compensation claims.

Signed


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

Date of Meeting:

6/13/18

For additional information on this certification, please contact:

Name: Patti Pomplin

Title: Business Manager

Telephone: 707-321-5849

E-mail: ppomplin@kashiaesd.org

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget
2018-19 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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

Summary of Funding						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Target Components:						
Base Grant	155,189	159,992	164,102	168,491	174,250	179,934
Grade Span Adjustment	(1)	(1)	(1)	(1)	(1)	(1)
Supplemental Grant	14,613	15,043	15,021	15,085	16,012	16,535
Concentration Grant	16,439	15,775	15,224	14,788	16,321	16,854
Add-ons	782	782	782	782	782	782
Total Target	187,022	191,591	195,128	199,145	207,364	214,104

Transition Components:						
Target	\$ 187,022	\$ 191,591	\$ 195,128	\$ 199,145	\$ 207,364	\$ 214,104
Funded Based on Target Formula (based on prior	FALSE	FALSE	TRUE	TRUE	TRUE	TRUE
Floor	176,181	183,280	191,591	189,909	189,909	189,909
Remaining Need after Gap (informational only)	5,944	-	-	-	-	-
Current Year Gap Funding	4,897	8,311	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement	\$ 181,078	\$ 191,591	\$ 195,128	\$ 199,145	\$ 207,364	\$ 214,104

Components of LCFF By Object Code						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 65,227	\$ 75,573	\$ 79,110	\$ 84,809	\$ 93,028	\$ 99,768
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	21,135	18,727	17,475	13,823	11,812	9,762
EPA (for LCFF Calculation purposes)	-	-	-	-	-	-
Local Revenue Sources:	-	-	-	-	-	-
8021 to 8089 - Property Taxes	94,716	97,291	98,543	100,513	102,524	104,574
8096 - In-Lieu of Property Taxes	-	-	-	-	-	-
Property Taxes net of in-lieu	94,716	97,291	98,543	100,513	102,524	104,574
TOTAL FUNDING	\$ 181,078	\$ 191,591	\$ 195,128	\$ 199,145	\$ 207,364	\$ 214,104
Basic Aid Status						
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 181,078	\$ 191,591	\$ 195,128	\$ 199,145	\$ 207,364	\$ 214,104
8012 - EPA Receipts (for budget & cashflow)	\$ 17,101	\$ 18,727	\$ 17,475	\$ 13,823	\$ 11,812	\$ 9,762

LCFF Calculator Universal Assumptions		7/1/2018					
Kashia Elementary (70888) - Original 201							
Summary of Student Population							
		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population							
Agency Unduplicated Pupil Count		12.00	12.00	13.00	13.00	13.00	13.00
COE Unduplicated Pupil Count		-	-	-	-	-	-
Total Unduplicated pupil Count		12.00	12.00	13.00	13.00	13.00	13.00
Rolling %, Supplemental Grant		100.00000%	94.74000%	92.50000%	90.48000%	92.86000%	92.86000%
Rolling %, Concentration Grant		100.00000%	94.74000%	92.50000%	90.48000%	92.86000%	92.86000%
FUNDED ADA							
Adjusted Base Grant ADA							
Grades TK-3		-	-	-	-	-	-
Grades 4-6		-	-	-	-	-	-
Grades 7-8		-	-	-	-	-	-
Grades 9-12		-	-	-	-	-	-
Total Adjusted Base Grant ADA		-	-	-	-	-	-
Necessary Small School ADA							
Grades TK-3		5.91	5.50	5.50	5.50	5.50	5.50
Grades 4-6		0.82	2.00	3.00	3.00	3.00	3.00
Grades 7-8		2.68	2.50	1.50	1.50	1.50	1.50
Grades 9-12		-	-	-	-	-	-
Total Necessary Small School ADA		9.41	10.00	10.00	10.00	10.00	10.00
Total Funded ADA		9.41	10.00	10.00	10.00	10.00	10.00
ACTUAL ADA (Current Year Only)							
Grades TK-3		5.91	5.50	5.50	5.50	5.50	5.50
Grades 4-6		0.82	2.00	3.00	3.00	3.00	3.00
Grades 7-8		2.68	2.50	1.50	1.50	1.50	1.50
Grades 9-12		-	-	-	-	-	-
Total Actual ADA		9.41	10.00	10.00	10.00	10.00	10.00
Funded Difference (Funded ADA less Actual ADA)		-	-	-	-	-	-
LCAP Percentage to Increase or Improve Services							
		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concentr \$		29,160 \$	30,818 \$	30,245 \$	29,873 \$	32,333 \$	33,389 \$
Current year Percentage to Increase or Improve \$		19.29%	19.26%	18.43%	17.73%	18.56%	18.56%

LCAP Percentage to Increase or Improve Services:

Summary Supplemental & Concentration Grant

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>	31,052	30,818	30,245	29,873	32,333	33,389
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils	27,601	46,160	53,260	30,245	29,873	32,333
3. Difference [1] less [2]	3,451	(15,342)	(23,015)	(372)	2,460	1,056
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate	1,559	(15,342)	(23,015)	(372)	2,460	1,056
GAP funding rate	45.17%	100.00%	100.00%	100.00%	100.00%	100.00%
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] (unless [3]<0 then [1]) (for LCAP entry)	29,160	30,818	30,245	29,873	32,333	33,389
6. Base Funding LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation LCFF Phase-In Entitlement	151,136	159,991	164,101	168,490	174,249	179,933
	181,078	191,591	195,128	199,145	207,364	214,104
7/8. Percentage to Increase or Improve Services* [5]/[6] (for LCAP entry)	19.29%	19.26%	18.43%	17.73%	18.56%	18.56%

*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year.
If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5.

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & PERCENTAGE TO INCREASE OR IMPROVE SERVICES

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 29,160	\$ 30,818	\$ 30,245	\$ 29,873	\$ 32,333	\$ 33,389
Current year Percentage to Increase or Improve Services	19.29%	19.26%	18.43%	17.73%	18.56%	18.56%

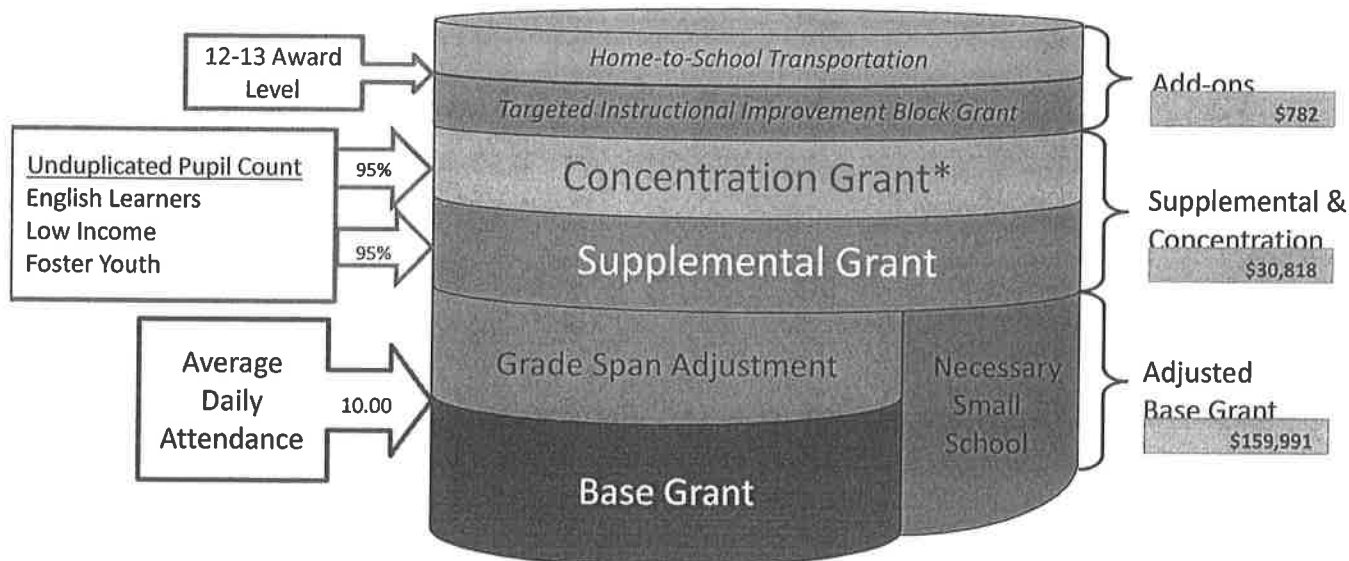
LOCAL CONTROL FUNDING FORMULA

Components of LCFF Target Entitlement

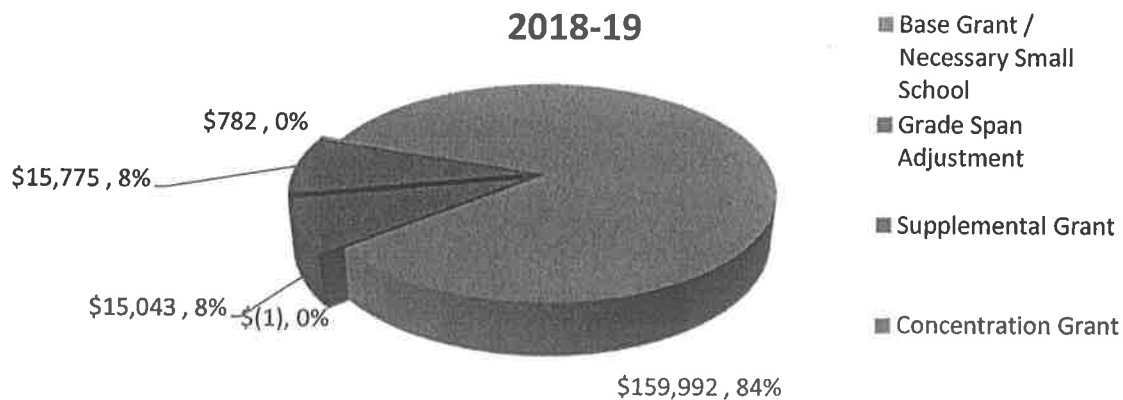
Change the fiscal year here to update
of the charts and graphics on this page
that only display a single fiscal year.

	2018-19	
Base Grant / Necessary Small School	\$ 159,992	10.00 ADA
Grade Span Adjustment	\$ (1)	
Supplemental Grant	\$ 15,043	95%
Concentration Grant	\$ 15,775	95%
Add-ons (TIIBG & Transportation)	\$ 782	
Total	\$ 191,591	

TOTAL TARGET LCFF: \$191,591



*Unduplicated Pupil Percentage must be above 55%



2018-19 Funding Components

Component	Target	Floor	Funded
Base + Grade Span Adj.	\$ 159,991		
Supplemental & Concentration	\$ 30,818		
Revenue Limit / Necessary Small School		\$ 116,018	
Categoricals		\$ 31,987	
TIIG + Transp.	\$ 782	\$ 782	
PY Gap		\$ 34,493	
Floor			\$ 183,280
CY Gap			\$ 8,311

2018-19

\$250,000

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	191,591.00	1.85%	195,128.00	2.06%	199,145.00
2. Federal Revenues	8100-8299	80,733.00	0.00%	80,733.00	0.00%	80,733.00
3. Other State Revenues	8300-8599	9,497.00	-31.75%	6,482.00	0.00%	6,482.00
4. Other Local Revenues	8600-8799	109,500.00	0.00%	109,500.00	0.00%	109,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		391,321.00	0.13%	391,843.00	1.03%	395,860.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				79,561.00		79,561.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	79,561.00	0.00%	79,561.00	0.00%	79,561.00
2. Classified Salaries						
a. Base Salaries				31,525.00		31,200.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(325.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	31,525.00	-1.03%	31,200.00	0.00%	31,200.00
3. Employee Benefits	3000-3999	24,789.00	6.33%	26,357.00	3.86%	27,374.00
4. Books and Supplies	4000-4999	26,694.00	-1.85%	26,200.00	0.38%	26,300.00
5. Services and Other Operating Expenditures	5000-5999	222,248.00	1.01%	224,483.00	2.50%	230,101.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		384,817.00	0.78%	387,801.00	1.74%	394,536.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		6,504.00		4,042.00		1,324.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		216,462.00		222,966.00		227,008.00
2. Ending Fund Balance (Sum lines C and D1)		222,966.00		227,008.00		228,332.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	108,855.00		108,855.00		108,855.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	114,111.00		118,153.00		119,477.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		222,966.00		227,008.00		228,332.00

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	114,111.00		118,153.00		119,477.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		114,111.00		118,153.00		119,477.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		29.65%		30.47%		30.28%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		10.00		10.00		10.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		384,817.00		387,801.00		394,536.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		384,817.00		387,801.00		394,536.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		19,240.85		19,390.05		19,726.80
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		67,000.00		67,000.00		67,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		67,000.00		67,000.00		67,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	191,591.00	1.85%	195,128.00	2.06%	199,145.00
2. Federal Revenues	8100-8299	59,133.00	0.00%	59,133.00	0.00%	59,133.00
3. Other State Revenues	8300-8599	5,215.00	-57.81%	2,200.00	0.00%	2,200.00
4. Other Local Revenues	8600-8799	16,500.00	0.00%	16,500.00	0.00%	16,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		272,439.00	0.19%	272,961.00	1.47%	276,978.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				41,553.00		41,553.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	41,553.00	0.00%	41,553.00	0.00%	41,553.00
2. Classified Salaries						
a. Base Salaries				31,525.00		31,200.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(325.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	31,525.00	-1.03%	31,200.00	0.00%	31,200.00
3. Employee Benefits	3000-3999	15,542.00	10.09%	17,110.00	5.94%	18,127.00
4. Books and Supplies	4000-4999	22,100.00	-2.24%	21,606.00	0.46%	21,706.00
5. Services and Other Operating Expenditures	5000-5999	155,215.00	1.44%	157,450.00	3.57%	163,068.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		265,935.00	1.12%	268,919.00	2.50%	275,654.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		6,504.00		4,042.00		1,324.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		107,607.00		114,111.00		118,153.00
2. Ending Fund Balance (Sum lines C and D1)		114,111.00		118,153.00		119,477.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	114,111.00		118,153.00		119,477.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		114,111.00		118,153.00		119,477.00

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	114,111.00		118,153.00		119,477.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		114,111.00		118,153.00		119,477.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Balance to actual projected salaries for future, difference for substitutes.						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	21,600.00	0.00%	21,600.00	0.00%	21,600.00
3. Other State Revenues	8300-8599	4,282.00	0.00%	4,282.00	0.00%	4,282.00
4. Other Local Revenues	8600-8799	93,000.00	0.00%	93,000.00	0.00%	93,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		118,882.00	0.00%	118,882.00	0.00%	118,882.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				38,008.00		38,008.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	38,008.00	0.00%	38,008.00	0.00%	38,008.00
2. Classified Salaries						
a. Base Salaries				0.00		0.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	9,247.00	0.00%	9,247.00	0.00%	9,247.00
4. Books and Supplies	4000-4999	4,594.00	0.00%	4,594.00	0.00%	4,594.00
5. Services and Other Operating Expenditures	5000-5999	67,033.00	0.00%	67,033.00	0.00%	67,033.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		118,882.00	0.00%	118,882.00	0.00%	118,882.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		108,855.00		108,855.00		108,855.00
2. Ending Fund Balance (Sum lines C and D1)		108,855.00		108,855.00		108,855.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	108,855.00		108,855.00		108,855.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		108,855.00		108,855.00		108,855.00

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

		2016-17	2017-18	2018-19	2019-20	2020-21
Revenue Limit = LCFF	8011	\$ 66,724 @	\$ 65,227	\$ 75,573	\$ 79,110	\$ 84,809
EPA	8012	\$ 22,894	\$ 21,135	\$ 18,727	\$ 17,475	\$ 13,823
Taxes	8041	\$ 98,064	\$ 94,716	\$ 97,291	\$ 98,543	\$ 100,513
<u>TOTAL REVENUE LIMIT</u>		<u>\$ 187,682</u>	<u>\$ 181,078</u>	<u>\$ 191,591</u>	<u>\$ 195,128</u>	<u>\$ 199,145</u>
M&O	8110	\$ 34,537	\$ 42,562	\$ 59,133	\$ 59,133	\$ 59,133
Misc	8181	\$ -	\$ 17,526	\$ -	\$ -	\$ -
Title II	8290	\$ 479	\$ 647	\$ 600	\$ 600	\$ 600
Indian Ed	8290	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
REAP	8290	\$ 19,416	\$ 16,788	\$ 17,000	\$ 17,000	\$ 17,000
<u>TOTAL FEDERAL</u>		<u>\$ 58,432</u>	<u>\$ 81,523</u>	<u>\$ 80,733</u>	<u>\$ 80,733</u>	<u>\$ 80,733</u>
Mandated Costs	8550	\$ 3,214	\$ 1,228	\$ 3,315	\$ 300	\$ 300
STRS - On- Behalf	8590	\$ 3,693	\$ 3,682	\$ 3,682	\$ 3,682	\$ 3,682
Lottery	8560	\$ 1,682	\$ 2,000	\$ 2,500	\$ 2,500	\$ 2,500
Prop 39	8590	\$ 19,162	\$ -	\$ -	\$ -	\$ -
<u>TOTAL STATE</u>		<u>\$ 27,751</u>	<u>\$ 6,910</u>	<u>\$ 9,497</u>	<u>\$ 6,482</u>	<u>\$ 6,482</u>
Interest	8660	\$ 2,054	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Misc (pre-sch, bus, grant**	8699	\$ 9,167	\$ 2,058	\$ 2,500	\$ 2,500	\$ 2,500
Van	8699	\$ 10,795	\$ 10,985	\$ 11,000	\$ 11,000	\$ 11,000
RSP Pass Through	8792	\$ 90,659	\$ 93,022	\$ 93,000	\$ 93,000	\$ 93,000
<u>TOTAL LOCAL</u>		<u>\$ 112,675</u>	<u>\$ 109,065</u>	<u>\$ 109,500</u>	<u>\$ 109,500</u>	<u>\$ 109,500</u>
<u>TOTAL REVENUES</u>		<u>\$ 386,540</u>	<u>\$ 378,576</u>	<u>\$ 391,321</u>	<u>\$ 391,843</u>	<u>\$ 395,860</u>

ADA

2013-14 = 6.86

2014-15 = 13.37

2015-16 = 13.23

2016-17 = 7.32

2017-18 = 9.41

2018-19 = 10.0

2019-20 = 10.0

3-Jun-18

*Continue as necessary small school

*Enrollment fluctuations due to families moving in and out of district.

*Federal monies lost due to new superintendent not filing proper paperwork in 2015-16 for 2016-17 funding federal grants and processes are being completed to ensure highest level of income in future years

*REAP grants are now processed online and are now required annually, business manager working on process

*PTO fundraisers and tribal contributions may decline due to lack of participation

*New grants are being explored by Superintendent

*Special education budgeted at SELPA estimates, program still being developed

*Van revenue may discontinue and services revert to high school

<u>Name</u>		<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Certificated Payroll 1xx						
RSP Sub		\$ -	\$ -	\$ 21,789	\$ 21,789	\$ 21,789
Sub/Cultural Ed		\$ -	\$ 5,200	\$ 3,300	\$ 3,300	\$ 3,300
Teacher		\$ 53,394	\$ 53,892	\$ 54,472	\$ 54,472	\$ 54,472
<u>TOTAL Certificated</u>		<u>\$ 53,394</u>	<u>\$ 59,092</u>	<u>\$ 79,561</u>	<u>\$ 79,561</u>	<u>\$ 79,561</u>
Classified Payroll						
Aides/Cust	21xx	\$ -	\$ 77	\$ -	\$ -	
Van Driver	22xx	\$ 6,648	\$ 4,000	\$ 8,325	\$ 8,000	\$ 8,000
Food Service	29xx	\$ -	\$ 900	\$ -	\$ -	\$ -
Business Manager	23xx	\$ 22,980	\$ 22,200	\$ 22,200	\$ 22,200	\$ 22,200
Board Stipend	295x	\$ 709	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
<u>Total Classified</u>		<u>\$ 30,337</u>	<u>\$ 28,177</u>	<u>\$ 31,525</u>	<u>\$ 31,200</u>	<u>\$ 31,200</u>
STRS On Behalf		\$ 3,670	\$ 3,682	\$ 3,682	\$ 3,682	\$ 3,682
Certificated Benefits		\$ 4,291	\$ 2,342	\$ 4,906	\$ 4,906	\$ 4,906
STRS		\$ 6,522	\$ 7,674	\$ 9,040	\$ 9,875	\$ 10,404
Classified Benefits		\$ 2,984	\$ 3,910	\$ 3,232	\$ 3,276	\$ 3,276
PERS		\$ 3,192	\$ 3,685	\$ 3,929	\$ 4,618	\$ 5,106
Medical		\$ -	\$ -	\$ -	\$ -	\$ -
<u>TOTAL Benefits</u>		<u>\$ 20,659</u>	<u>\$ 21,293</u>	<u>\$ 24,789</u>	<u>\$ 26,357</u>	<u>\$ 27,374</u>
Classroom	431x	\$ 9,906	\$ 9,294	\$ 9,494	\$ 9,500	\$ 9,500
Misc-PE/Grad/Trip	431x	\$ 100	\$ 950	\$ 750	\$ 750	\$ 750
Computer Software	434x	\$ 1,000	\$ 2,850	\$ 2,500	\$ 2,500	\$ 2,500
Office	435x	\$ 225	\$ 1,500	\$ 1,550	\$ 1,600	\$ 1,600
Janitorial	435x	\$ 686	\$ 600	\$ 600	\$ 600	\$ 600
Van	436x	\$ 3,598	\$ 5,550	\$ 5,650	\$ 5,750	\$ 5,850
Maintenance	438x	\$ 5,177	\$ 3,545	\$ 3,000	\$ 3,000	\$ 3,000
Food Service	439x	\$ 925	\$ 1,072	\$ 1,500	\$ 1,500	\$ 1,500
Adjustment/PTO	439x	\$ 543	\$ 2,627	\$ 1,650	\$ 1,000	\$ 1,000
Small Equip	44xx	\$ 491	\$ -	\$ -	\$ -	\$ -
<u>Total Supplies</u>		<u>\$ 22,651</u>	<u>\$ 27,988</u>	<u>\$ 26,694</u>	<u>\$ 26,200</u>	<u>\$ 26,300</u>
Travel	52xx	\$ 479	\$ 1,964	\$ 1,750	\$ 1,750	\$ 1,750
Insurance	545x	\$ 836	\$ 1,269	\$ 1,248	\$ 1,300	\$ 1,300
Utilities	55xx	\$ 12,810	\$ 13,777	\$ 12,200	\$ 12,500	\$ 13,000
Repairs	56xx	\$ 456	\$ 1,300	\$ 1,500	\$ 1,500	\$ 1,500
Recess	58xx	\$ 1,832	\$ 1,500	\$ 3,000	\$ 3,000	\$ 3,000
Rental	583x	\$ 120	\$ -	\$ -	\$ -	\$ -
Copier	583x	\$ 1,866	\$ 2,500	\$ 3,200	\$ 3,300	\$ 3,400
Custodian	58xx	\$ 2,051	\$ 2,928	\$ 3,000	\$ 3,000	\$ 3,000
MiscVan	58xx	\$ 2,859	\$ 6,850	\$ 1,000	\$ 1,000	\$ 1,000
MiscFood	58xx	\$ 1,230	\$ 2,000	\$ 2,500	\$ 2,500	\$ 2,500
Maintenance	58xx	\$ 6,540	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
DP	581x	\$ 3,188	\$ 4,700	\$ 3,500	\$ 4,000	\$ 4,500
Legal	582x	\$ 2,401	\$ 200	\$ 250	\$ 500	\$ 500
Advertisement	582x	\$ 96	\$ 350	\$ 350	\$ 350	\$ 350
Audit	582x	\$ 22,800	\$ 15,500	\$ 15,000	\$ 14,000	\$ 15,000
FiscalServ	583x	\$ 470	\$ -	\$ -	\$ -	\$ -
Administrator	583x	\$ 110,401	\$ 110,551	\$ 113,867	\$ 117,283	\$ 120,801
Tech	584x	\$ 9,859	\$ 2,000	\$ 5,000	\$ 4,000	\$ 4,000
Prof Serv/Lang	583x	\$ 1,150	\$ 220	\$ -	\$ -	\$ -
Alarm	58xx	\$ 1,350	\$ 1,313	\$ 1,500	\$ 1,500	\$ 1,500

Kashia School District		MYP					Expenses
RSP	58xx	\$ 959	\$ 64,822	\$ 40,483	\$ 40,000	\$ 40,000	
Class Assist	5806	\$ 1,369	\$ 1,500	\$ 3,000	\$ 3,000	\$ 3,000	
Telephone	5911	\$ 2,588	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
Misc/Ed Effect	58&59	\$ -	\$ 2,177	\$ 400	\$ 500	\$ 500	
<u>Total Services</u>		<u>\$ 187,710</u>	<u>\$ 246,921</u>	<u>\$ 222,248</u>	<u>\$ 224,483</u>	<u>\$ 230,101</u>	
<u>Other Outgo</u>	<u>76xx</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
<u>TOTAL EXPENSES</u>		<u>\$ 314,751</u>	<u>\$ 383,471</u>	<u>\$ 384,817</u>	<u>\$ 387,801</u>	<u>\$ 394,536</u>	
Beginning Bal		\$ 149,567	\$ 221,357	\$ 216,462	\$ 222,966	\$ 227,008	
Revenues		\$ 386,540	\$ 378,471	\$ 391,321	\$ 391,843	\$ 395,860	
Expenditures		\$ 314,750	\$ 383,471	\$ 384,817	\$ 387,801	\$ 394,536	
<u>Ending Balance</u>		<u>\$ 221,357</u>	<u>\$ 216,462</u>	<u>\$ 222,966</u>	<u>\$ 227,008</u>	<u>\$ 228,332</u>	
		\$ 71,789	\$ (4,895)	\$ 6,504	\$ 4,042	\$ 1,324	

6/3/2018

Note:

1xxx = Continue one full time teacher at top of salary schedule

1xxx = RSP teacher hired for .2 FTE

1xxx = Cultural studies for Native American language, music, weaving etc.

2xxx = Possible van driver on supplemental, BM under hourly contract, board stipends

3xxx = PERS/STRS at School Services dartboard, no medical, cert misc payroll at 5%, class at 10.5%

4xxx = Only change due to fundraisers

4xxx - Utilities higher due to teacher living on campus

5xxx = Class assist - food service prep - recess - maintenance - custodial paid using local vendors

5xxx = Tech services decreased due to actual needs and lack of vendor

5xxx = Administrator contracted through SCOE through 2019

5xxx = Audit costs should decline due to catching up on prior findings

5xxx = Van driver whether payroll or vendor, may be deleted and services go back to high school

5xxx = Special Ed services high as needs are being developed

7xxx = Eliminated transfer to Fund 40

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	15	13		
Charter School				
Total ADA	15	13	13.3%	Not Met
Second Prior Year (2016-17)				
District Regular	13	13		
Charter School				
Total ADA	13	13	0.0%	Met
First Prior Year (2017-18)				
District Regular	9	9		
Charter School		0		
Total ADA	9	9	0.0%	Met
Budget Year (2018-19)				
District Regular	10			
Charter School	0			
Total ADA	10			

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

One family not enrolled.

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): District's Enrollment Standard Percentage Level: **2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	17	14		
Charter School				
Total Enrollment	17	14	17.6%	Not Met
Second Prior Year (2016-17)				
District Regular	13	13		
Charter School				
Total Enrollment	13	13	0.0%	Met
First Prior Year (2017-18)				
District Regular	12	12		
Charter School				
Total Enrollment	12	12	0.0%	Met
Budget Year (2018-19)				
District Regular	12			
Charter School				
Total Enrollment	12			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

One less family enrolled.

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	13	14	
Charter School		0	
Total ADA/Enrollment	13	14	92.9%
Second Prior Year (2016-17)			
District Regular	7	13	
Charter School			
Total ADA/Enrollment	7	13	53.8%
First Prior Year (2017-18)			
District Regular	9	12	
Charter School	0		
Total ADA/Enrollment	9	12	75.0%
Historical Average Ratio:			73.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			74.4%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2018-19)				
District Regular	10	12		
Charter School	0			
Total ADA/Enrollment	10	12	83.3%	Not Met
1st Subsequent Year (2019-20)				
District Regular	10	12		
Charter School				
Total ADA/Enrollment	10	12	83.3%	Not Met
2nd Subsequent Year (2020-21)				
District Regular	10	12		
Charter School				
Total ADA/Enrollment	10	12	83.3%	Not Met

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

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

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

Explanation:
(required if NOT met)

Due to the size of the school, one family moving in or out of district changes all enrollment/ADA figures. Will continue to be a necessary small school.

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Necessary Small School

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter LCFF Target amounts for the budget and two subsequent fiscal years.
Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated.
Enter data for Steps 2a through 2d. All other data is calculated.

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

Yes

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.

If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.

Note: For 2018-19 transitional year, both COLA and Gap will be included in Line 2e Total calculation.

		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)	
LCFF Target (Reference Only)		191,591.00	195,128.00	199,145.00	
		Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	9.41	10.00	10.00	10.00
b.	Prior Year ADA (Funded)		9.41	10.00	10.00
c.	Difference (Step 1a minus Step 1b)		0.59	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		6.27%	0.00%	0.00%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding				
b1.	COLA percentage (if district is at target)				
b2.	COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c.	Gap Funding (if district is not at target)				
d.	Economic Recovery Target Funding (current year increment)				
e.	Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		0.00	0.00	0.00
f.	Percent Change Due to Funding Level (Step 2e divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)					
			6.27%	0.00%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):			N/A	N/A	N/A

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	94,716.00	97,291.00	98,543.00	100,513.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%

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

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

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	176,322.00	191,591.00	195,128.00	199,145.00
District's Projected Change in LCFF Revenue:		8.66%	1.85%	2.06%
Necessary Small School Standard:		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

2017-18 less prior year revenue, all other calculations are according to LCFF calculations.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	105,976.29	167,153.08	63.4%
Second Prior Year (2016-17)	77,280.23	285,755.42	27.0%
First Prior Year (2017-18)	84,386.00	263,212.00	32.1%
	Historical Average Ratio:		40.8%

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	35.8% to 45.8%	35.8% to 45.8%	35.8% to 45.8%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2018-19)	88,620.00	265,935.00	33.3%	Not Met
1st Subsequent Year (2019-20)	89,863.00	268,919.00	33.4%	Not Met
2nd Subsequent Year (2020-21)	90,880.00	275,654.00	33.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

Cost of Superintendent/Principal services through the County Office of Education is the largest expense. Currently most of the staffing is paid through outside services.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	6.27%	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-3.73% to 16.27%	-10.00% to 10.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	1.27% to 11.27%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2017-18)	81,523.00		
Budget Year (2018-19)	80,733.00	-0.97%	Yes
1st Subsequent Year (2019-20)	80,733.00	0.00%	No
2nd Subsequent Year (2020-21)	80,733.00	0.00%	No

Explanation:
(required if Yes)

Difference due to M&O funding.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2017-18)	6,910.00		
Budget Year (2018-19)	9,497.00	37.44%	Yes
1st Subsequent Year (2019-20)	6,482.00	-31.75%	Yes
2nd Subsequent Year (2020-21)	6,482.00	0.00%	No

Explanation:
(required if Yes)

Difference due to one time mandated cost funding.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2017-18)	109,065.00		
Budget Year (2018-19)	109,500.00	0.40%	Yes
1st Subsequent Year (2019-20)	109,500.00	0.00%	No
2nd Subsequent Year (2020-21)	109,500.00	0.00%	No

Explanation:
(required if Yes)

Difference due to SELPA pass through funding.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2017-18)	27,988.00		
Budget Year (2018-19)	26,694.00	-4.62%	Yes
1st Subsequent Year (2019-20)	26,200.00	-1.85%	No
2nd Subsequent Year (2020-21)	26,300.00	0.38%	No

Explanation:
(required if Yes)

Reduction due to PTO fundraisers and offsetting expenses.

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

First Prior Year (2017-18)	246,921.00		
Budget Year (2018-19)	222,248.00	-9.99%	Yes
1st Subsequent Year (2019-20)	224,483.00	1.01%	No
2nd Subsequent Year (2020-21)	230,101.00	2.50%	No

Explanation:
(required if Yes)

Will hire .2 FTE teacher in 2018-19, currently paid as an intern service.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2017-18)	197,498.00		
Budget Year (2018-19)	199,730.00	1.13%	Met
1st Subsequent Year (2019-20)	196,715.00	-1.51%	Met
2nd Subsequent Year (2020-21)	196,715.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2017-18)	274,909.00		
Budget Year (2018-19)	248,942.00	-9.45%	Not Met
1st Subsequent Year (2019-20)	250,683.00	0.70%	Met
2nd Subsequent Year (2020-21)	256,401.00	2.28%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

Books and Supplies
(linked from 6B
if NOT met)

Explanation:

Services and Other Exps
(linked from 6B
if NOT met)

Reduction due to PTO fundraisers and offsetting expenses.

Will hire .2 FTE teacher in 2018-19, currently paid as an intern service.

7. CRITERION: Facilities Maintenance

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

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

NOTE: The Proposition 51 school facility program requires the district to deposit a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year (as EC Section 17070.75 read on January 1, 2015).

For all other school facility programs, AB 104 (Chapter 13, Statutes of 2015, effective January 1, 2016) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum that is the greater of the following amounts:

- The lesser of three percent of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year; or
- Two percent of the total general fund expenditures and other financing uses for that fiscal year.

7A. District's School Facility Program Funding

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: _____

7B. Calculating the District's Required Minimum Contribution

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

Note: If "Proposition 51 and All Other School Facility Programs" is selected, then Line 2 will be used to calculate the required minimum contribution.

- For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
 - Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Proposition 51 Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	384,817.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	384,817.00	11,544.51	0.00	N/A

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	384,817.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	384,817.00	11,544.51	0.00	0.00

d. Required Minimum Contribution

2% of Total Current Year General
Fund Expenditures and Other
Financing Uses
(Line 3c times 2%)

Required Minimum
Contribution/
Greater of: Lesser of 3% or
2014-15 amount or 2%

7,696.34	7,696.34
----------	----------

Budgeted Contribution *
to the Ongoing and Major
Maintenance Account

Status

0.00	N/A
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e. OMMA/RMA Contribution

* Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

7,696.34

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

<input checked="" type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

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

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8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	66,000.00	0.00	67,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	82,099.84	130,189.16	40,607.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	148,099.84	130,189.16	107,607.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	288,547.00	314,750.88	383,471.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	288,547.00	314,750.88	383,471.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	51.3%	41.4%	28.1%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	17.1%	13.8%	9.4%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	118,930.16	168,573.08	N/A	Met
Second Prior Year (2016-17)	(17,910.68)	285,755.42	6.3%	Met
First Prior Year (2017-18)	(3,428.00)	263,212.00	1.3%	Met
Budget Year (2018-19) (Information only)	6,504.00	265,935.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2015-16)	68,177.00	29,169.68	57.2%	Not Met
Second Prior Year (2016-17)	(118.00)	148,099.84	N/A	Met
First Prior Year (2017-18)	117,977.00	111,035.00	5.9%	Not Met
Budget Year (2018-19) (Information only)	107,607.00			

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

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

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

- 1a. STANDARD NOT MET - Unrestricted general fund beginning balance was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

Explanation:
(required if NOT met)

Partially due to one-time funds being spent for Educator Effective Grant and PTO carryover fundraiser.

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

Percentage Level	District ADA	
5% or \$67,000 (greater of)	0	to 300
4% or \$67,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	10	10	10
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

No

- Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	384,817.00	387,801.00	394,536.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	384,817.00	387,801.00	394,536.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	19,240.85	19,390.05	19,726.80
6. Reserve Standard - by Amount (\$67,000 for districts with 0 to 1,000 ADA, else 0)	67,000.00	67,000.00	67,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	67,000.00	67,000.00	67,000.00

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	114,111.00	118,153.00	119,477.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	114,111.00	118,153.00	119,477.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	29.65%	30.47%	30.28%
District's Reserve Standard (Section 10B, Line 7):	67,000.00	67,000.00	67,000.00
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0%
or -\$20,000 to +\$20,000**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2017-18)	0.00			
Budget Year (2018-19)	0.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2017-18)	0.00			
Budget Year (2018-19)	0.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2017-18)	0.00			
Budget Year (2018-19)	0.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

--

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

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

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

n/a

2.

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

Explanation:
(required if Yes)

--

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

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

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

No

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

--

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1.0	1.2	1.2	1.2

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

NA

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

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

Kashia does not have a union and no negotiations are entered into for employees.

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

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

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

Certificated (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

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

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	0.0	0.0	0.0	0.0

Classified (Non-management) Salary and Benefit Negotiations

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

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

Yes

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

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

Negotiations Settled

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

NA

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

Is the cost of salary settlement included in the budget and multiyear
projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
- If Yes, amount of new costs included in the budget and MYPs
- If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

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

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	0.0	0.0	0.0	0.0

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

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

n/a

If Yes, complete question 2.

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

	0
--	---

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

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

**Management/Supervisor/Confidential
Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

Yes

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Jun 13, 2018

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

A2. Is the system of personnel position control independent from the payroll system?

No

A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

No

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

No

A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the district's financial system independent of the county office system?

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

SACS2018 Financial Reporting Software - 2018.1.0
6/3/2018 4:22:18 PM

49-70888-0000000

July 1 Budget
2018-19 Budget
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.

BALANCING SPREADSHEET

(complete and submit with Interim Report)

2018-19 Original Budget

Purpose: verify that the Escape revised budget and the Multi-year Projection agree to the LCFF Calculator results

Kashia
select District name from drop-down

				2017-18	2018-19	2019-20	2020-21
LCFF Calculator (COMPLETE THIS FIRST)							
<i>from calculator</i>							
		State Aid		65,227	75,573	79,110	84,809
		EPA		21,135	18,727	17,475	13,823
		Property Taxes		94,716	97,291	98,543	100,513
		In-Lieu of Property Tax		0	0	0	0
		<i>subtotal</i>		181,078	191,591	195,128	199,145
<i>additional sources (not in calculator)</i>							
		property tax transfer-spec ed 8097		0	0	0	0
		basic aid supplemental		0	0	0	0
		basic aid choice		0	0	0	0
		other		0	0	0	0
		prior year amount charter overpaid		0	-	-	-
		<i>total</i>		\$181,078 ●	\$191,591 □	\$195,128 ▼	\$199,145 △
Escape							
	resource	object					
general fund	0000	8011 State Aid + choice + supplemental		65,227			
general fund	0000	8012 EPA		21,135			
general fund	0000	802x-804x Property Taxes		94,716			
general fund	0000	8091 LCFF transfer		0			
general fund	0000	8096 In-Lieu of Property Tax		0			
		<i>subtotal</i>		181,078			
fund 14	0000	8091 LCFF transfer		0			
		<i>total</i>		\$181,078 ●			
general fund	0000	8097 property tax transfer-special educ		0			
		<i>total</i>		\$181,078 ●			
Multi-year Projection							
MYP- general fund		LCFF Sources (8010-8099)		181,078	191,591	195,128	199,145
MYP- other funds		LCFF Sources		0	0	0	0
		<i>total</i>		\$181,078 ●	\$191,591 □	\$195,128 ▼	\$199,145 △

balanced

balanced

balanced

balanced

Criteria & Standard #4A Calculating the District's Projected Change in LCFF Revenue

LCFF Revenue (Fund 01, objects 8011, 8012, 8020-8089) Interim Projected Year Totals column

Can be calculated from data provided above.

Total LCFF less object 8096, object 8097 and Fund 01-object 8091

2017-18	2018-19	2019-20
181,078	191,591	195,128

****TAXES NEED TO BE UPDATED TO REFLECT CHANGES PER SCOE**

SONOMA COUNTY OFFICE OF EDUCATION

Kashwa

SCOE BIZ Business Services

Bulletin No. 18-17

May 16, 2018

To: District and Charter Business Services
From: Shelley Stiles, Director External Fiscal Services
Subject: 2018-19 Adopted Budget Process

Process/Procedures

The 2018-19 proposed Budget must be adopted on the same day as the adoption of the LEA's 2018-19 Local Control Accountability Plan (LCAP) *and* must take place at a Board meeting at least one day after the Public Hearings. Each should be separate items on the Board agenda.

Please submit the following documents within 5 days of adoption or by no later than July 1, 2018 (whichever is sooner):

1. **The 2018-19 adopted Budget should be sent to your SCOE accountant.**
 - a. E-mail the 2018-19 Adopted Budget SACS2018 software DAT file
 - b. Send hard copy of what was presented to the Board at the same time the dat file is submitted.
2. **The 2018-19 adopted LCAP should be submitted to LCAP@scoe.org**
 - a. E-mail your internal LCAP to Budget crosswalk document directly to your SCOE accountant

Adopted Budget Required Forms

The 2018-19 Adopted Budget must be submitted using the State SACS2018 software. The software may be downloaded from the website at <http://www.cde.ca.gov/fg/sf/fr/>. The following forms are **required** to be submitted for the Adopted Budget:

Form name

- | | |
|--|------|
| a. Budget Certification (with original signature) | CB |
| b. Workers' Compensation Certification (with original signature) | CC |
| c. Average Daily Attendance | A |
| d. Summary of Interfund Activities—Budget | SIAB |
| e. Summary (2 pages) for each fund operated by the district ~ Forms 01, 09, etc. | ## |
| f. Criteria and Standards Review | 01CS |
| g. Changes in Assets and Liabilities (Warrant/Pass-Through) – <i>if applicable</i> | 76A |
| h. Technical Review Checklist | TRC |
| i. Multiyear Projection ~ 2017-18 for comparison and 2018-19, 2019-20 & 2020-21 | |
| a. General Fund (GF) and Non-General Fund Charters | MYP |
| b. Other Funds ~ <i>Optional</i> - Helpful for funds that Transfer-In to the GF | |
| j. LCFF Calculator | |
| a. E-mail final electronic copy to your SCOE accountant | |
| b. Provide hard copy pages that were presented to your Board | |
| c. Use May Revise LCFF Calculator version 19.1 for your 18-19 Adopted Budget and LCAP | |
| k. Balancing Spreadsheet – located at http://www.scoe.org/pub/htdocs/fiscal-forms.html | |
| l. Narrative ~ informative and comprehensive | |
| m. Current Year Budget Assumptions | |
| n. Multi-Year Budget Assumptions | |

- o. Cash Flow Statement for 2018-19
- p. **The Agenda or the minutes from the public hearing** that notes the review and discussion of combined Assigned and Unassigned ending fund balance above the minimum recommended Reserve for Economic Uncertainties **MUST be submitted to SCOE with the hard copy of the 2017-18 Adopted Budget.** The excel template is named **"Statement of Reasons for Excess Reserves-Microsoft Excel"** and is located at <http://www.scoe.org/pub/htdocs/fiscal-forms.html> under Financial reporting.

Charter School financial reporting is required. If charter school financial data is reported in SACS, it may be included in the charter-authorizing agency's submission, or the data may be submitted by the charter school as a separate report from the charter-authorizing agency. Our Office must receive information from the sponsoring district that summarizes the district's financial review of the charter school Adopted Budget.

Budget REMINDERS:

1. Before preparing the 2018-19 Adopted Budget, it is best to update your 2017-18 current year budget to:
 - a. Reflect a realistic June 30, 2018 ending fund balance (i.e. July 1, 2018 beginning fund balance in 2018-19) *and*
 - b. To assist in completing the Annual Update section of your 2018-19 LCAP.
2. Do NOT budget any closed resources in 2018-19.
3. Please review any SCOE memos related to the 2018-19 Governor's May Revision Proposal. These memos discuss the parameters that SCOE will be using to assess the districts' and charters' adopted budget reports.
4. LEAs must use the May Revise parameters included in version 19.1 of the LCFF calculator for calculating the MPP percentage and amount for 2018-19. It is recommended that each LEA recalculate their LCFF funding using the latest version of the LCFF calculator and provide the newly calculated MPP form to their LCAP team to modify their draft LCAP accordingly.
5. The SACS Instruction Manual and Software Guide is included in the SACS2018 software and should be reviewed. (In your C drive, double click on SACS2018).
6. The financial reporting calendar for 2018-19 budget and interim reports may be found in the SACS 2018 software. The district calendar is a helpful tool in complying with timelines as required. Districts in Sonoma County are on the single budget cycle.

If you have any **questions regarding the software** contact the Information Technology support analysts: Marie White, Tracy Lehman or Kimberly Lingle

For **questions regarding the current year or Adopted Budget process** call your SCOE Accountant. If you have any other questions or concerns about the Adopted Budget, please call me (524-2635).

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balance Ref: 0199	July	August	September	October	November	December	January	February
			JUNE							
A. BEGINNING CASH			236,374.00	242,301.00	230,637.00	215,679.00	194,997.00	191,315.00	256,356.00	235,674.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,727.00	3,727.00	12,433.00	6,709.00	6,709.00	12,432.00	6,709.00	5,242.00
Property Taxes	8020-8079							55,000.00		
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299						17,000.00	25,000.00		17,000.00
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799		5,000.00	20,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			8,727.00	23,727.00	20,433.00	14,709.00	31,709.00	100,432.00	14,709.00	30,242.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999			7,232.00	7,232.00	7,232.00	7,232.00	7,232.00	7,232.00	7,232.00
Classified Salaries	2000-2999		1,800.00	2,702.00	2,702.00	2,702.00	2,702.00	2,702.00	2,702.00	2,702.00
Employee Benefits	3000-3999			2,253.00	2,253.00	2,253.00	2,253.00	2,253.00	2,253.00	2,253.00
Books and Supplies	4000-4999		1,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Services	5000-5999			20,204.00	20,204.00	20,204.00	20,204.00	20,204.00	20,204.00	20,204.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			2,800.00	35,391.00	35,391.00	35,391.00	35,391.00	35,391.00	35,391.00	35,391.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			5,927.00	(11,664.00)	(14,958.00)	(20,682.00)	(3,682.00)	65,041.00	(20,682.00)	(5,149.00)
F. ENDING CASH (A + E)			242,301.00	230,637.00	215,679.00	194,997.00	191,315.00	256,356.00	235,674.00	230,525.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		230,525.00	223,940.00	243,547.00	223,398.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019							94,300.00	94,300.00
Principal Apportionment	8020-8079	6,806.00	9,998.00	5,242.00	14,566.00			97,291.00	97,291.00
Property Taxes	8080-8099		30,000.00		12,291.00			0.00	0.00
Miscellaneous Funds	8100-8299	13,000.00				8,733.00		80,733.00	80,733.00
Federal Revenue	8300-8599		5,000.00		4,497.00			9,497.00	9,497.00
Other State Revenue	8600-8799	8,000.00	8,000.00	8,000.00	12,500.00			109,500.00	109,500.00
Other Local Revenue	8910-8929							0.00	0.00
Interfund Transfers In	8930-8979							0.00	0.00
All Other Financing Sources		27,806.00	52,998.00	13,242.00	43,854.00	8,733.00	0.00	391,321.00	391,321.00
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certified Salaries	1000-1999	7,232.00	7,232.00	7,232.00	7,241.00			79,561.00	79,561.00
Classified Salaries	2000-2999	2,702.00	2,702.00	2,702.00	2,705.00			31,525.00	31,525.00
Employee Benefits	3000-3999	2,253.00	2,253.00	2,253.00	2,259.00			24,789.00	24,789.00
Books and Supplies	4000-4999	2,000.00	1,000.00	1,000.00	694.00			26,694.00	26,694.00
Services	5000-5999	20,204.00	20,204.00	20,204.00	20,208.00			222,248.00	222,248.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		34,391.00	33,391.00	33,391.00	33,107.00	0.00	0.00	384,817.00	384,817.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	0.00
Accounts Receivable	9200-9299							0.00	0.00
Due From Other Funds	9310							0.00	0.00
Stores	9320							0.00	0.00
Prepaid Expenditures	9330							0.00	0.00
Other Current Assets	9340							0.00	0.00
Deferred Outflows of Resources	9490				0.00			0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	0.00
Due To Other Funds	9610							0.00	0.00
Current Loans	9640							0.00	0.00
Unearned Revenues	9650							0.00	0.00
Deferred Inflows of Resources	9690							0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910							0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(6,585.00)	19,607.00	(20,149.00)	10,747.00	8,733.00	0.00	6,504.00	6,504.00
F. ENDING CASH (A + E)		223,940.00	243,547.00	223,398.00	234,145.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								242,878.00	

Export Log
Period: July 1 Budget
Type of Export: Other

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LEA: 49-70888-0000000 Kashia Elementary

Export of USER General Ledger started at 6/9/2018 6:36:06 PM
Fiscal Year: 2017-18
Type of Data: Estimated Actuals
Number of records exported in group 1: 160

Fiscal Year: 2018-19
Type of Data: Budget
Number of records exported in group 2: 121

Export USER General Ledger completed at 6/9/2018 6:36:06 PM

Export of Supplementals (USER ELEMENTs) started at 6/9/2018 6:36:06 PM
Fiscal Year: 2017-18
Type of Data: Estimated Actuals
Number of records exported in group 3: 250

Fiscal Year: 2018-19
Type of Data: Budget
Number of records exported in group 4: 2261

Export of Supplemental (USER ELEMENTs) completed at 6/9/2018 6:36:07 PM

Export of Explanations started at 6/9/2018 6:36:07 PM
No records to Export for Explanations.

Export of TRC Log started at 6/9/2018 6:36:07 PM
Fiscal Year: 2018-19
Type of Data: Budget
Number of records exported in group 5: 55

Export of TRC Log completed at 6/9/2018 6:36:07 PM

Exported to file: C:\SACS2018\49708880000000BS1.DAT

End of Other Export Process

Kashia School District

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

SPECIAL MEETING Agenda - Governing School Board Wednesday, June 6, 2018 4:00 p.m. - Office, Kashia School District

1. Call to Order Board and Staff/Establishment of Quorum
Paul Chappell ✓
Maxine Barboza ✓ 4:35
Charlene Pinola ✓
Frances Johnson ✓
Peter Tufele No
Patti Pomplin ✓

Violet
Leslie

- ✓ 2. Approval of Agenda Char/Paul
✓ 3. Public Comment on Non Agenda Items (Limit 5 Minutes)
✓ 4. Communication - None

5. Consent Agenda Paul/Char
5.1 Approval of Minutes from May 9, 2018
5.2 Approval of Warrants for May 2018

6. Public Hearing

- 6.1 2018-19 Budget
Open: 4:28
Closed: 4:30
Comments: None

- 6.2 2018-19 LCAP
Open: 4:31
Closed: 4:32
Comments: None

- 6.3 2018-19 LCFF
Open: 4:33
Closed: 4:34
Comments: None

- 6.4 2018-19 EPA ~~4:34~~
Open: 4:34
Closed: 4:35
Comments: None

- 6.5 2018-19 Excess Minimum Reserves
Open: 4:35
Closed: 4:36
Comments: None

- 6.6 Education Effectiveness Grant
Open: 4:36
Closed: 4:39
Comments: Violet coming

- 6.7 Consolidated Application
Open: 4:40
Closed: 4:41
Comments: None

7. Adjournment 4:41

for cultural studies/Libby doing nutrition

Regular Board Meeting, Wednesday, June 13, 2018