

ANNUAL BUDGET REPORT:  
July 1, 2019 Budget Adoption

Insert "X" in applicable boxes:

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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.

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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 28, 2019

Place: Kashia School District  
Date: June 05, 2019  
Time: 4:00 p.m.

Adoption Date: June 12, 2019

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

Contact person for additional information on the budget reports:

Name: Patti Pomlin

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?  • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment?	X	
			n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?  • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	
			n/a	
			n/a	
			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) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
			X	
			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? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 12, 2019	
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	

# SCOPE BIZ

## Business Services

### Bulletin No. 19-17

Kashua



**Sonoma County**  
Office of Education

5340 Skylane Boulevard  
Santa Rosa, CA 95403-8246  
(707) 524-2600 ■ [www.scoe.org](http://www.scoe.org)

May 16, 2019

To: District and Charter Business Services  
From: Shelley Stiles, Director External Fiscal Services  
Subject: 2019-20 Adopted Budget Process

#### Process/Procedures

The 2019-20 proposed Budget must be adopted on the same day as the adoption of the LEA's 2019-20 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, 2019 (whichever is sooner):

1. **The 2019-20 adopted Budget should be sent to your SCOPE Advisor.**
  - a. E-mail the 2019-20 Adopted Budget SACS2019 software DAT file, **Official export**
  - b. Send hard copy of what was presented to the Board at the same time the dat file is submitted.
2. **The 2019-20 adopted LCAP and Budget Overview for Parents should be submitted to [LCAP@scoe.org](mailto:LCAP@scoe.org)**
  - a. E-mail your internal LCAP to Budget crosswalk document directly to your SCOPE Advisor

#### Adopted Budget Required Forms

The 2019-20 Adopted Budget must be submitted using the State SACS2019 software for all Districts. (Independently reporting charters have the option of using an alternate form.) The software may be downloaded from the website at <http://www.cde.ca.gov/fq/sf/fr/>. The following forms are required to be submitted for the Adopted Budget:

	<u>Form name</u>
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) – if applicable	76A - NA
h. Technical Review Checklist	TRC
i. Multiyear Projection ~ 2018-19 for comparison and 2019-20, 2020-21 & 2021-22	
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 SCOPE Advisor	
b. Provide hard copy pages that were presented to your Board	
c. Use May Revise LCFF Calculator version 20.1a for your 2019-20 Adopted Budget and LCAP	
k. Balancing Spreadsheet – located at <a href="http://www.scoe.org/pub/htdocs/fiscal-forms.html">http://www.scoe.org/pub/htdocs/fiscal-forms.html</a>	

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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	194,629.00	0.00	194,629.00	202,880.00	0.00	202,880.00	4.2%
2) Federal Revenue		8100-8299	156,309.00	21,684.00	177,993.00	65,000.00	21,046.00	86,046.00	-51.7%
3) Other State Revenue		8300-8599	2,854.00	5,546.00	8,400.00	1,900.00	5,717.00	7,617.00	-9.3%
4) Other Local Revenue		8600-8799	11,652.00	97,265.00	108,917.00	6,500.00	97,265.00	103,765.00	-4.7%
5) TOTAL, REVENUES			365,444.00	124,495.00	489,939.00	276,280.00	124,028.00	400,308.00	-18.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	43,458.00	50,532.00	93,990.00	42,507.00	35,532.00	78,039.00	-17.0%
2) Classified Salaries		2000-2999	25,200.00	2,300.00	27,500.00	27,700.00	20,715.00	48,415.00	76.1%
3) Employee Benefits		3000-3999	15,054.00	12,515.00	27,569.00	25,126.00	24,719.00	49,845.00	80.8%
4) Books and Supplies		4000-4999	32,360.00	6,740.00	39,100.00	26,750.00	3,844.00	30,594.00	-21.8%
5) Services and Other Operating Expenditures		5000-5999	156,765.00	53,200.00	209,965.00	151,266.00	39,218.00	190,484.00	-9.3%
6) Capital Outlay		6000-6999	0.00	18,363.00	18,363.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			272,837.00	143,650.00	416,487.00	273,349.00	124,028.00	397,377.00	-4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			92,607.00	(19,155.00)	73,452.00	2,931.00	0.00	2,931.00	-96.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
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	2018-19 Estimated Actuals			2019-20 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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			92,607.00	(19,155.00)	73,452.00	2,931.00	0.00	2,931.00	-96.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	127,008.00	108,855.00	235,863.00	219,615.00	89,700.00	309,315.00	31.1%
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)			127,008.00	108,855.00	235,863.00	219,615.00	89,700.00	309,315.00	31.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			127,008.00	108,855.00	235,863.00	219,615.00	89,700.00	309,315.00	31.1%
2) Ending Balance, June 30 (E + F1e)			219,615.00	89,700.00	309,315.00	222,546.00	89,700.00	312,246.00	0.9%
Components of Ending Fund Balance									
a) Nonspendable		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revolving Cash									
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	89,700.00	89,700.00	0.00	89,700.00	89,700.00	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	67,000.00	0.00	67,000.00	0.0%
Unassigned/Unappropriated Amount		9790	152,615.00	0.00	152,615.00	155,546.00	0.00	155,546.00	1.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	904.00	904.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			904.00	904.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			904.00	904.00	0.0%
2) Ending Balance, June 30 (E + F1e)			904.00	904.00	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	904.00	904.00	0.0%

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	9.59	9.59	9.59	10.50	10.50	10.50
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	9.59	9.59	9.59	10.50	10.50	10.50
<b>5. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	9.59	9.59	9.59	10.50	10.50	10.50
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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:  
RESIG

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

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

Date of Meeting: Jun 12, 2019

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  
2019-20 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		

# Kashia Elementary (70888) - Original 2019-20 Budget

7/1/2019

## LCAP Percentage to Increase or Improve Services: Summary Supplemental & Concentration Grant

	2013-14	2019-20	2020-21	2021-22	2022-23	2023-24
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		35,642	35,210	34,373	34,373	34,373
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils						
3. Difference [1] less [2]						
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate						
GAP funding rate						
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] (unless [3]<0 then [1]) (for LCAP entry)		35,642	35,210	34,373	34,373	34,373
6. Base Funding LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation LCFF Phase-In Entitlement		166,456	171,458	176,257	176,257	176,257
7/8. Percentage to Increase or Improve Services* [5] / [6] (for LCAP entry)		202,880	207,450	211,412	211,412	211,412
		21.41%	20.54%	19.50%	19.50%	19.50%

\*percentage by which services for unduplicated students must be increased or improved over services provided for.  
If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration

### SUE SERVICES

	2019-20	2020-21	2021-22	2022-23	2023-24
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 35,642	\$ 35,210	\$ 34,373	\$ 34,373	\$ 34,373
Current year Percentage to Increase or Improve Services	21.41%	20.54%	19.50%	19.50%	19.50%

LCFF Calculator Universal Assumptions						
Kashia Elementary (70888) - Original 201						
Summary of Funding						
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Target Components:						
COLA & Augmentation	3.70%	3.26%	3.00%	2.80%	0.00%	0.00%
Base Grant	160,986	166,456	171,458	176,257	176,257	176,257
Grade Span Adjustment	-	-	-	-	-	-
Supplemental Grant	15,463	17,056	17,139	17,097	17,097	17,097
Concentration Grant	17,398	18,586	18,071	17,276	17,276	17,276
Add-ons	782	782	782	782	782	782
Total Target	194,629	202,880	207,450	211,412	211,412	211,412
Transition Components:						
Target	\$ 194,629	\$ 202,880	\$ 207,450	\$ 211,412	\$ 211,412	\$ 211,412
Funded Based on Target Formula (PY P-2)	FALSE	TRUE	TRUE	TRUE	TRUE	TRUE
Floor	181,492	199,245	197,479	197,479	197,479	197,479
Remaining Need after Gap (informational only)						
Gap %	100%	100%	100%	100%	100%	0%
Current Year Gap Funding	13,137	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement	\$ 194,629	\$ 202,880	\$ 207,450	\$ 211,412	\$ 211,412	\$ 211,412
Components of LCFF By Object Code						
8011 - State Aid	\$ 78,726	\$ 86,722	\$ 93,058	\$ 97,020	\$ 97,020	\$ 97,020
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	15,545	13,793	9,980	7,891	5,761	3,045
Local Revenue Sources:						
8021 to 8089 - Property Taxes	100,358	102,365	104,412	106,501	108,631	111,347
8096 - In-Lieu of Property Taxes	-	-	-	-	-	-
Property Taxes net of in-lieu	100,358	102,365	104,412	106,501	108,631	111,347
TOTAL FUNDING	\$ 194,629	\$ 202,880	\$ 207,450	\$ 211,412	\$ 211,412	\$ 211,412
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 194,629	\$ 202,880	\$ 207,450	\$ 211,412	\$ 211,412	\$ 211,412
EPA Details						
% of Adjusted Revenue Limit - Annual	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%
% of Adjusted Revenue Limit - P-2	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%
EPA (for LCFF Calculation purposes)	\$ 15,545	\$ 13,793	\$ 9,980	\$ 7,891	\$ 5,761	\$ 3,045
8012 - EPA, Current Year Receipt	-	-	-	-	-	-
(P-2 plus Current Year Accrual)	15,545	13,793	9,980	7,891	5,761	3,045
8019 - EPA, Prior Year Adjustment	-	-	-	-	-	-
(P-A less Prior Year Accrual)	(5,767)	-	-	-	-	-
Accrual (from Assumptions)	-	-	-	-	-	-

LCFF Calculator Universal Assumptions							
Kashia Elementary (70888) - Original 201							
7/1/2019							
Summary of Student Population							
2018-192019-202020-212021-222022-232023-24							
Unduplicated Pupil Population							
Enrollment	15	13	13	13	13	13	13
COE Enrollment	-	-	-	-	-	-	-
Total Enrollment	15	13	13	13	13	13	13
Unduplicated Pupil Count							
COE Unduplicated Pupil Count	15	12	12	12	12	12	12
Total Unduplicated Pupil Count	-	-	-	-	-	-	-
Rolling %, Supplemental Grant	15	12	12	12	12	12	12
Rolling %, Concentration Grant	100.0000%	97.5000%	95.1200%	92.3100%	92.3100%	92.3100%	92.3100%
	100.0000%	97.5000%	95.1200%	92.3100%	92.3100%	92.3100%	92.3100%
FUNDED ADA							
Adjusted Base Grant ADA							
Grades TK-3	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year
Grades 4-6	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-
Total Adjusted Base Grant ADA	-	-	-	-	-	-	-
Necessary Small School ADA							
Grades TK-3	Current year	Current year	Current year	Current year	Current year	Current year	Current year
Grades 4-6	6.20	7.00	7.00	7.00	7.00	7.00	7.00
Grades 7-8	0.73	1.00	1.00	1.00	1.00	1.00	1.00
Grades 9-12	2.66	2.50	2.50	2.50	2.50	2.50	2.50
Total Necessary Small School ADA	-	-	-	-	-	-	-
Total Funded ADA	9.59	10.50	10.50	10.50	10.50	10.50	10.50
	9.59	10.50	10.50	10.50	10.50	10.50	10.50
ACTUAL ADA (Current Year Only)							
Grades TK-3	6.20	7.00	7.00	7.00	7.00	7.00	7.00
Grades 4-6	0.73	1.00	1.00	1.00	1.00	1.00	1.00
Grades 7-8	2.66	2.50	2.50	2.50	2.50	2.50	2.50
Grades 9-12	-	-	-	-	-	-	-
Total Actual ADA	9.59	10.50	10.50	10.50	10.50	10.50	10.50
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-	-	-	-
LCAP Percentage to Increase or Improve Services							
2018-192019-20202020-212021-222022-232023-24							
Current year estimated supplemental and concent \$	32,861	\$	35,642	\$	34,373	\$	34,373
Current year Percentage to Increase or Improve Se	20.41%		21.41%		19.50%		19.50%

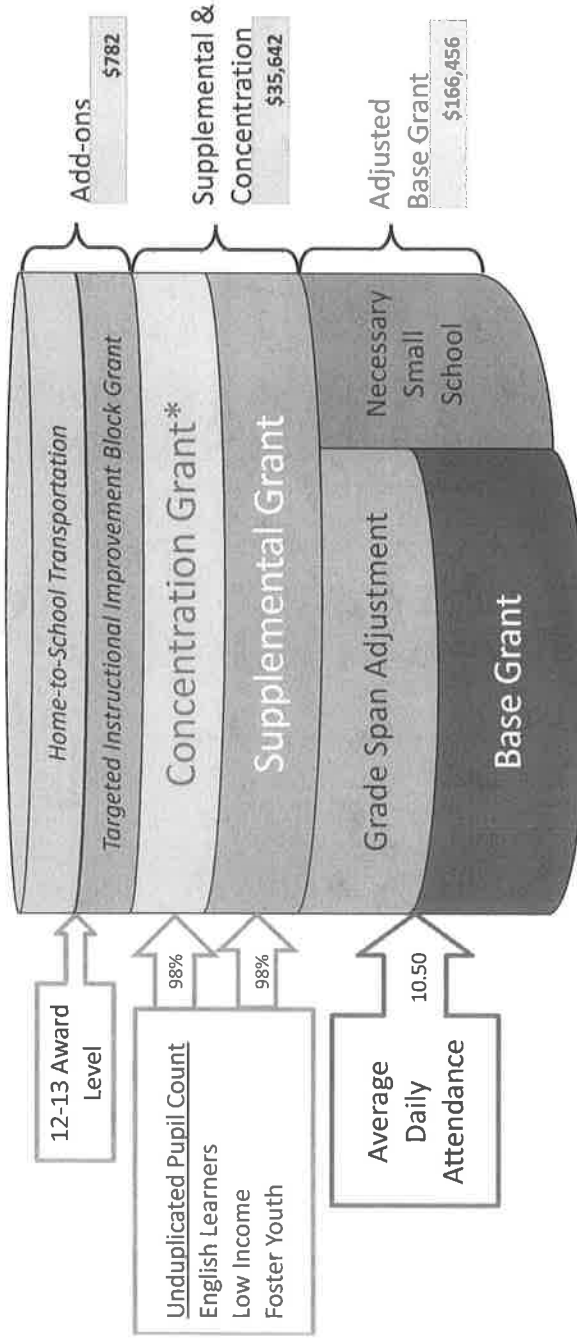


LOCAL CONTROL FUNDING FORMULA

## Components of LCFF Target Entitlement

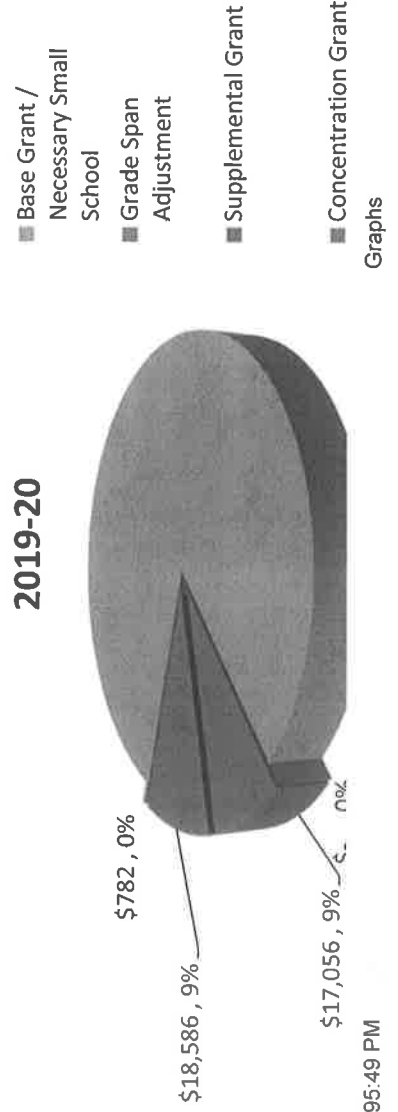
	2019-20	10.50 ADA
Base Grant / Necessary Small School	\$ 166,456	
Grade Span Adjustment	\$ -	
Supplemental Grant	\$ 17,056	98%
Concentration Grant	\$ 18,586	98%
Add-ons (TIIBG & Transportation)	\$ 782	
<b>Total</b>	<b>\$ 202,880</b>	

TOTAL TARGET LCFF: \$202,880



\*Unduplicated Pupil Percentage must be above 55%

2019-20



District: Kashia School District  
CDS #: 49-70888

**Adopted Budget  
2019-20 Budget Attachment  
Balances in Excess of Minimum Reserve Requirements**

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

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

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2019-20	Objects 9780/9789/9790
01	General Fund	\$312,246.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$312,246.00	
District Standard Reserve Level		0%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$67,000.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$245,246.00	

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

Form	Fund	2019-20	Description of Need
01	General Fund	\$89,700.00	Due to SELPA
01	General Fund		
01	General Fund		
01	General Fund		
01	General Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
Insert Lines above as needed			
Total of Substantiated Needs		\$89,700.00	

Remaining Unsubstantiated Balance                      \$155,546.00

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

ITEM	Description	MGMT	OBJ	Updated 2017-18	Updated 2018-19	Estimated 2019-20	Updated-LCFF 2017-18	Updated-LCFF 2018-19	Projected-LCFF 2019-20
1.1	Credentialed Teacher	0100/1400/5810	1xxx,3xxx	\$65,402	\$66,352	\$76,523			
1.1	Contracted Supt	2700/6500/7150	5838	\$77,386	\$79,710	\$82,102	\$33,165	\$34,162	\$35,186
1.2	Curriculum	1100	4310	\$2,000	\$3,830	\$4,600			
1.3	Sports/PE	100	4315	\$500	\$202	\$200			
2.1	Website	1000	5840				\$0	\$1,000	\$1,000
2.2	Parent Newsletters	0	0						
3.1	Counseling	0	0						
3.2	Student Responsibilities	0	0						
3.3	Facilities	8110/8200	4xxx/58xx	\$31,735	\$30,800	\$30,400			
4.1	Pomo Culture	4510	1xxx-5xxx				\$4,000	\$4,000	\$4,000
4.2	Yearbook	100	4397				\$100	\$400	\$200
4.3	Lunches	3700	2xxx-5xxx				\$4,300	\$4,000	\$4,000
4.4	Parent Assistants	1000	5805/5806				\$3,000	\$6,000	\$0
4.5	Education Technology	1000	5,840				\$1,595	\$4,000	\$1,500
			TOTAL	\$177,023	\$180,894	\$193,825	\$46,160	\$53,562	\$45,886
	1.1 Credentialed teacher includes medical								
	4.4 Moved classroom assistant to RSP employee								

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	<b>Kashia Elementary (Sonoma County) Education Protection Account (1400)</b>																	
2																		
3																		
4																		
5	<b>REVENUE</b>																	
6	Revenue Limit - 8012		Est	Actual	Est	Actual	Est	Actual	Est	Actual	Est	Actual	Est	Actual	Estimate	Actual	Estimate	Actual
7			24905	\$24,905	\$23,302	\$24,384	\$26,114	\$32,467	\$29,235	\$28,727	\$22,894	\$22,894	\$21,147	\$17,101	\$15,545		\$13,793	
8																		
9	<b>EXPENDITURES</b>																	
10	Teacher - 1100	**	19073	\$19,073	\$15,795	\$12,022	\$26,114	\$24,808			\$19,473	\$19,473	\$17,840	\$13,794	\$12,398		\$10,646	
11	Aide - 2100								\$21,497	\$21,497								
12	Benefits - 3xxx	**	5832	\$5,835	\$6,506	\$12,362	\$0	\$7,659	\$7,738	\$7,230	\$3,421	\$3,421	\$3,307	\$3,307	\$3,147		\$3,147	
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*Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, temporarily increases the state sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers.*

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

# 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 5, 2019 4:00 p.m. – Office, Kashia School District

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

Glenda Antone

Maxine Barboza

Charlene Pinola

Frances Johnson

Peter Tufele

Patti Pomplin

### 2. Approval of Agenda

### 3. Public Comment on Non Agenda Items

(Limit 5 Minutes)

### ✓4. Communication – EASIE Application for 2019-20 Indian Education Grant Funds Approved

### 5. Public Hearing

#### 5.1 2019-20 Budget

Open: 4:31

Closed: 4:36

Comments:

#### 5.2 2019-20 LCAP

Open: 4:37

Closed: 4:40

Comments:

#### 5.3 2019-20 LCFF

Open: 4:41

Closed: 4:45

Comments:

#### 5.4 2019-20 EPA

Open: 4:46

Closed: 4:47

Comments:

#### 5.5 2019-20 Excess Minimum Reserves

Open: 4:47

Closed: 4:48

Comments:

#### 5.6 Consolidated Application

Open: 4:49

Closed: 4:51

Comments:

### 6. Adjournment

Regular Board Meeting, Wednesday, June 12, 2019

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	202,880.00	4.65%	212,315.00	-0.25%	211,781.00
2. Federal Revenues	8100-8299	86,046.00	0.18%	86,200.00	0.00%	86,200.00
3. Other State Revenues	8300-8599	7,617.00	-14.66%	6,500.00	0.00%	6,500.00
4. Other Local Revenues	8600-8799	103,765.00	-0.26%	103,500.00	0.39%	103,900.00
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)		400,308.00	2.05%	408,515.00	-0.03%	408,381.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				78,039.00		77,539.00
b. Step & Column Adjustment				(500.00)		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	78,039.00	-0.64%	77,539.00	0.00%	77,539.00
2. Classified Salaries						
a. Base Salaries				48,415.00		49,200.00
b. Step & Column Adjustment				785.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	48,415.00	1.62%	49,200.00	0.00%	49,200.00
3. Employee Benefits	3000-3999	49,845.00	13.91%	56,778.00	2.49%	58,191.00
4. Books and Supplies	4000-4999	30,594.00	-15.02%	26,000.00	0.38%	26,100.00
5. Services and Other Operating Expenditures	5000-5999	190,484.00	1.17%	192,722.00	0.35%	193,392.00
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)		397,377.00	1.22%	402,239.00	0.54%	404,422.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		2,931.00		6,276.00		3,959.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		309,315.00		312,246.00		318,522.00
2. Ending Fund Balance (Sum lines C and D1)		312,246.00		318,522.00		322,481.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	89,700.00		89,700.00		89,700.00
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	67,000.00		69,000.00		69,000.00
2. Unassigned/Unappropriated	9790	155,546.00		159,822.00		163,781.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		312,246.00		318,522.00		322,481.00

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	67,000.00		69,000.00		69,000.00
c. Unassigned/Unappropriated	9790	155,546.00		159,822.00		163,781.00
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)		222,546.00		228,822.00		232,781.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		56.00%		56.89%		57.56%
<b>F. RECOMMENDED RESERVES</b>						
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)		10.50		10.50		10.50
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		397,377.00		402,239.00		404,422.00
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)		397,377.00		402,239.00		404,422.00
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)		19,868.85		20,111.95		20,221.10
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		69,000.00		69,000.00		69,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		69,000.00		69,000.00		69,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	202,880.00	4.65%	212,315.00	-0.25%	211,781.00
2. Federal Revenues	8100-8299	65,000.00	0.00%	65,000.00	0.00%	65,000.00
3. Other State Revenues	8300-8599	1,900.00	-47.37%	1,000.00	0.00%	1,000.00
4. Other Local Revenues	8600-8799	6,500.00	0.00%	6,500.00	6.15%	6,900.00
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)		276,280.00	3.09%	284,815.00	-0.05%	284,681.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				42,507.00		42,007.00
b. Step & Column Adjustment				(500.00)		
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	42,507.00	-1.18%	42,007.00	0.00%	42,007.00
2. Classified Salaries						
a. Base Salaries				27,700.00		28,485.00
b. Step & Column Adjustment				785.00		
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	27,700.00	2.83%	28,485.00	0.00%	28,485.00
3. Employee Benefits	3000-3999	25,126.00	23.69%	31,078.00	1.33%	31,491.00
4. Books and Supplies	4000-4999	26,750.00	-14.02%	23,000.00	0.43%	23,100.00
5. Services and Other Operating Expenditures	5000-5999	151,266.00	1.79%	153,969.00	1.08%	155,639.00
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 (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		273,349.00	1.90%	278,539.00	0.78%	280,722.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		2,931.00		6,276.00		3,959.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		219,615.00		222,546.00		228,822.00
2. Ending Fund Balance (Sum lines C and D1)		222,546.00		228,822.00		232,781.00
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		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	67,000.00		69,000.00		69,000.00
2. Unassigned/Unappropriated	9790	155,546.00		159,822.00		163,781.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		222,546.00		228,822.00		232,781.00



Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	67,000.00		69,000.00		69,000.00
c. Unassigned/Unappropriated	9790	155,546.00		159,822.00		163,781.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		222,546.00		228,822.00		232,781.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	21,046.00	0.73%	21,200.00	0.00%	21,200.00
3. Other State Revenues	8300-8599	5,717.00	-3.80%	5,500.00	0.00%	5,500.00
4. Other Local Revenues	8600-8799	97,265.00	-0.27%	97,000.00	0.00%	97,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		124,028.00	-0.26%	123,700.00	0.00%	123,700.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				35,532.00		35,532.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	35,532.00	0.00%	35,532.00	0.00%	35,532.00
2. Classified Salaries						
a. Base Salaries				20,715.00		20,715.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,715.00	0.00%	20,715.00	0.00%	20,715.00
3. Employee Benefits	3000-3999	24,719.00	3.97%	25,700.00	3.89%	26,700.00
4. Books and Supplies	4000-4999	3,844.00	-21.96%	3,000.00	0.00%	3,000.00
5. Services and Other Operating Expenditures	5000-5999	39,218.00	-1.19%	38,753.00	-2.58%	37,753.00
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 (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		124,028.00	-0.26%	123,700.00	0.00%	123,700.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		0.00		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		89,700.00		89,700.00		89,700.00
2. Ending Fund Balance (Sum lines C and D1)		89,700.00		89,700.00		89,700.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	89,700.00		89,700.00		89,700.00
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)		89,700.00		89,700.00		89,700.00

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
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.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
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.						

Narrative – Multi-Year Projections  
Original 2019-20 Budget

**Basic:**

Kashia will remain a necessary small school district

Enrollment is currently 20 students – two families may be moving back into district

ADA is currently 9.59 projected estimate 10.5 in future years.

**Revenue:**

8xxx = Budgeted on LCFF calculations

81-82 = Federal maintenance money will reduce to a more normal level – changes may occur based on actual enrollment

83-85 = Loss of one time mandated funding

86xx = Reduction of one time local grants, SELPA funding to continue at current levels

**Expenditures:**

1xxx = New K-8 teacher will be hired in 2019-20, budgeted at highest rate for estimated purposes

1xxx = Special Education teacher will be hired for two days a week

2xxx = Includes business manager, board stipends & cultural education with the Addition of a 6 hour per day RSP aide, if an aide cannot be hired, days may Be added for the RSP teacher

3xxx = Used current payroll rates and School Services dashboard for STRS & PERS  
= Added employee only medical benefits for full time teacher and .75 aide

4xxx = Did big textbook and digital purchase in 2018-19, should be OK for the next two years

5xxx = Includes contracted Superintendent services, RSP, speech, utilities, one time contracted intervention program not continued in out years contracted services for classroom assistants & recess moved to employee, Lunch, custodian and maintenance is expected to continue as contracted services, P&L insurance increased due to updated RESIG estimates

**Notes:**

\*Superintendent (contracted through SCOE) has a renewed contract good through June 2021, business manager's contracts renewed through June 2022.

\*Cultural education is expected to continue, intervention program is currently being done by volunteers

\*SCOE will be assisting with hiring a new teacher for 2019-20 as well as providing support services for special education.

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		<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
Revenue Limit = LCFF	8011	\$ 64,973	\$ 78,726	\$ 86,722	\$ 97,923	\$ 97,389
EPA	8012	\$ 21,135	\$ 15,545	\$ 13,793	\$ 9,980	\$ 7,891
Taxes	8041	\$ 94,716	\$ 100,358	\$ 102,365	\$ 104,412	\$ 106,501
<b><u>TOTAL REVENUE LIMIT</u></b>		<b><u>\$ 180,824</u></b>	<b><u>\$ 194,629</u></b>	<b><u>\$ 202,880</u></b>	<b><u>\$ 212,315</u></b>	<b><u>\$ 211,781</u></b>
M&O	8110	\$ 52,790	\$ 156,309	\$ 65,000	\$ 65,000	\$ 65,000
Misc	8181	\$ 283	\$ -	\$ -	\$ -	\$ -
Title II	8290	\$ -	\$ 1,138	\$ 500	\$ 200	\$ 200
Indian Ed	8290	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
REAP	8290	\$ 16,788	\$ 16,546	\$ 16,546	\$ 17,000	\$ 17,000
<b><u>TOTAL FEDERAL</u></b>		<b><u>\$ 73,861</u></b>	<b><u>\$ 177,993</u></b>	<b><u>\$ 86,046</u></b>	<b><u>\$ 86,200</u></b>	<b><u>\$ 86,200</u></b>
Mandated Costs	8550	\$ 1,228	\$ 2,024	\$ 300	\$ 300	\$ 300
STRS - On- Behalf	8590	\$ 4,417	\$ 5,096	\$ 5,367	\$ 5,500	\$ 5,600
Lottery	8560	\$ 807	\$ 1,280	\$ 1,950	\$ 1,000	\$ 1,000
<b><u>TOTAL STATE</u></b>		<b><u>\$ 6,452</u></b>	<b><u>\$ 8,400</u></b>	<b><u>\$ 7,617</u></b>	<b><u>\$ 6,800</u></b>	<b><u>\$ 6,900</u></b>
Interest	8660	\$ 3,978	\$ 3,500	\$ 4,000	\$ 3,500	\$ 3,500
Misc (pre-sch, bus, grant**	8699	\$ 3,770	\$ 8,152	\$ 2,500	\$ 3,000	\$ 3,000
Van	8699	\$ 10,414	\$ -	\$ -	\$ -	\$ -
RSP Pass Through	8792	\$ 31,709	\$ 97,265	\$ 97,265	\$ 97,000	\$ 97,000
<b><u>TOTAL LOCAL</u></b>		<b><u>\$ 49,871</u></b>	<b><u>\$ 108,917</u></b>	<b><u>\$ 103,765</u></b>	<b><u>\$ 103,500</u></b>	<b><u>\$ 103,500</u></b>
<b><u>TOTAL REVENUES</u></b>		<b><u>\$ 311,731</u></b>	<b><u>\$ 489,939</u></b>	<b><u>\$ 400,308</u></b>	<b><u>\$ 408,815</u></b>	<b><u>\$ 408,381</u></b>

## ADA

2013-14 = 6.86

2014-15 = 13.37

2015-16 = 13.23

2016-17 = 7.32

2017-18 = 9.41

2018-19 = 9.61

2019-20 = 10.5

2020-21 = 10.5

2021-22 = 10.5

12-Jun-19

\*\*Census day enrollment was 15, currently have 20 students enrolled

\*Continue as necessary small school

\*Enrollment fluctuations due to families moving in and out of district we are keeping a watchful eye.

\*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 and Tribal are working together to provide a grant for student events

\*New grants are being explored by Superintendent

\*Special education budgeted at SELPA estimates, program being developed, hoping to hire 2 day per week teacher

\*Van revenue discontinued and services reverted to high school

<u>Name</u>		<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
<b>Certificated Payroll</b> 1xx						
RSP Sub		\$ -	\$ 37,067	\$ 22,067	\$ 22,067	\$ 22,067
Sub/Cultural Ed		\$ 5,550	\$ 3,025	\$ 1,500	\$ 1,000	\$ 1,000
Teacher		\$ 52,696	\$ 53,898	\$ 54,472	\$ 54,472	\$ 54,472
<b><u>TOTAL Certificated</u></b>		<b><u>\$ 58,246</u></b>	<b><u>\$ 93,990</u></b>	<b><u>\$ 78,039</u></b>	<b><u>\$ 77,539</u></b>	<b><u>\$ 77,539</u></b>
<b>Classified Payroll</b>						
Cultural Ed/Intervent	29xx	\$ 77	\$ 4,300	\$ 4,800	\$ 4,000	\$ 4,000
Van Driver	22xx	\$ 3,630	\$ -	\$ -	\$ -	\$ -
RSP Aide	21xx	\$ 866	\$ -	\$ 18,415	\$ 20,000	\$ 20,000
Business Manager	23xx	\$ 20,535	\$ 22,200	\$ 24,200	\$ 24,200	\$ 24,200
Board Stipend	295x	\$ 930	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
<b><u>Total Classified</u></b>		<b><u>\$ 26,038</u></b>	<b><u>\$ 27,500</u></b>	<b><u>\$ 48,415</u></b>	<b><u>\$ 49,200</u></b>	<b><u>\$ 49,200</u></b>
STRS On Behalf		\$ 4,369	\$ 5,096	\$ 5,367	\$ 5,500	\$ 5,600
Certificated Benefits	5.00%	\$ 2,424	\$ 5,780	\$ 3,036	\$ 3,877	\$ 3,877
STRS		\$ 7,604	\$ 10,002	\$ 13,019	\$ 14,035	\$ 14,035
Classified Benefits	10.50%	\$ 2,321	\$ 2,762	\$ 4,601	\$ 5,166	\$ 5,166
PERS		\$ 3,189	\$ 3,929	\$ 8,822	\$ 10,200	\$ 11,513
Medical		\$ -	\$ -	\$ 15,000	\$ 18,000	\$ 18,000
<b><u>TOTAL Benefits</u></b>		<b><u>\$ 19,907</u></b>	<b><u>\$ 27,569</u></b>	<b><u>\$ 49,845</u></b>	<b><u>\$ 56,778</u></b>	<b><u>\$ 58,191</u></b>
Books	421x	\$ -	\$ 3,500	\$ 1,000	\$ 1,500	\$ 1,500
Classroom	431x	\$ 7,995	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Misc-PE/Grad/Trip	431x	\$ -	\$ 9,025	\$ 7,144	\$ 7,000	\$ 7,000
Computer Software	434x	\$ 1,248	\$ 4,557	\$ 4,000	\$ 2,500	\$ 2,500
Office	435x	\$ 1,425	\$ 1,550	\$ 1,300	\$ 1,600	\$ 1,600
Janitorial	435x	\$ 187	\$ 600	\$ 600	\$ 600	\$ 600
Van	436x	\$ 4,819	\$ 3,150	\$ 3,150	\$ 3,300	\$ 3,400
Maintenance	438x	\$ 1,230	\$ 3,116	\$ 3,000	\$ 3,000	\$ 3,000
Food Service	439x	\$ 637	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
MISC/PTO	439x	\$ 1,447	\$ 9,602	\$ 6,400	\$ 2,500	\$ 2,500
<b><u>Total Supplies</u></b>		<b><u>\$ 18,988</u></b>	<b><u>\$ 39,100</u></b>	<b><u>\$ 30,594</u></b>	<b><u>\$ 26,000</u></b>	<b><u>\$ 26,100</u></b>
Travel	52xx	\$ 1,206	\$ 3,378	\$ 3,000	\$ 3,000	\$ 3,000
Insurance	545x	\$ 1,269	\$ 1,248	\$ 1,806	\$ 2,000	\$ 2,200
Utiities	55xx	\$ 11,237	\$ 14,280	\$ 13,800	\$ 15,000	\$ 15,000
Repairs	56xx	\$ 1,283	\$ 1,000	\$ 1,000	\$ 1,500	\$ 1,500
Recess	5805	\$ 864	\$ 3,000	\$ -	\$ -	\$ -
Copier	583x	\$ 2,586	\$ 3,200	\$ 3,200	\$ 3,400	\$ 3,500
Custodian	58xx	\$ 1,781	\$ 1,920	\$ 2,000	\$ 3,000	\$ 3,000
MiscVan	58xx	\$ 2,919	\$ 500	\$ 500	\$ 500	\$ 500
MiscFood	58xx	\$ 1,835	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Maintenance	58xx	\$ 5,765	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
DP	5817	\$ 4,406	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Legal	5823	\$ -	\$ 260	\$ 500	\$ 500	\$ 500
Advertisement	5825	\$ 226	\$ 350	\$ 300	\$ 350	\$ 350
Audit	582x	\$ 14,350	\$ 15,000	\$ 14,000	\$ 15,000	\$ 15,000
Administrator	5838	\$ 109,291	\$ 113,872	\$ 117,288	\$ 118,472	\$ 120,842
Tech	5840	\$ 1,842	\$ 1,000	\$ 2,500	\$ 3,000	\$ 3,000
Prof Serv/Lang	583x	\$ -	\$ 2,500	\$ 2,000	\$ 1,000	\$ 1,000
Alarm	58xx	\$ 1,312	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
RSP	58xx	\$ 6,046	\$ 23,027	\$ 10,190	\$ 7,500	\$ 7,500
Class Assist	5806	\$ 1,092	\$ 3,000	\$ -	\$ -	\$ -
Telephone	5911	\$ 2,626	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000

## Kashia School District

## MYP

## Expenses

Intervention	58xx	\$ -	\$ 3,350	\$ -	\$ -	\$ -
Misc/Ed Effect	58&59	\$ 2,110	\$ 1,080	\$ 500	\$ 500	\$ 500
<b><u>Total Services</u></b>		<b><u>\$ 174,046</u></b>	<b><u>\$ 209,965</u></b>	<b><u>\$ 190,484</u></b>	<b><u>\$ 192,722</u></b>	<b><u>\$ 193,392</u></b>
<b><u>Capital Outlay</u></b>	6xxx	<b><u>\$ -</u></b>	<b><u>\$ 18,363</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b><u>TOTAL EXPENSES</u></b>		<b><u>\$ 297,225</u></b>	<b><u>\$ 416,487</u></b>	<b><u>\$ 397,377</u></b>	<b><u>\$ 402,239</u></b>	<b><u>\$ 404,422</u></b>
Beginning Bal		\$ 221,357	\$ 235,863	\$ 309,315	\$ 312,246	\$ 318,522
Revenues		\$ 311,731	\$ 489,939	\$ 400,308	\$ 408,815	\$ 408,381
Expenditures		\$ 297,225	\$ 416,487	\$ 397,377	\$ 402,239	\$ 404,422
<b><u>Ending Balance</u></b>		<b><u>\$ 235,863</u></b>	<b><u>\$ 309,315</u></b>	<b><u>\$ 312,246</u></b>	<b><u>\$ 318,522</u></b>	<b><u>\$ 322,481</u></b>
		\$ 14,506	\$ 73,452	\$ 2,931	\$ 6,276	\$ 3,959

6/12/2019

## Note:

1xxx = Continue one full time teacher at top of salary schedule - New Teacher in 2019-20  
 1xxx = RSP teacher hired for .2 FTE, moved to .4 FTE then resigned, have a temporary sub  
 1xxx = Cultural studies for Native American language, music, weaving etc. moved to 2xxx  
 2xxx = Van driver moved to the high school, BM under hourly contract, board stipends, added cultural studies  
 2xxx = Business Manager contract expires June 2019, looking at renewing contract for another 3 years  
 3xxx = PERS/STRS at School Services dartboard, no medical, cert misc payroll at 5%, class at 10.5%  
 STRS = 19/20 = 17.1, 20/21 = 18.1, 21/22 = 18.1; PERS = 19/20 = 20.733, 20/21 = 23.4, 21/22 = 24.5  
 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 = Contracted van services deleted (back to high school)  
 5xxx = Special Ed services budgeted high as needs are being developed with speech services etc.  
 7xxx = Eliminated transfer to Fund 40

**BALANCING SPREADSHEET - General Fund**  
**Kashia Original 2019-20 Budget Report**

(complete and submit to SCOE with report)

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

Kashia  
select District name from drop-down

			prior year	Budget Year 2019-20	MYP Year 1 2020-21	MYP Year 2 2021-22	
<b>LCFF Calculator (COMPLETE THIS FIRST)</b>							
from calculator							
		State Aid	78,726	86,722	93,058	97,020	97,020
		EPA	15,545	13,793	9,980	7,891	5,761
		Property Taxes	100,358	102,365	104,412	106,501	108,631
		In-Lieu of Property Tax	0	0	0	0	0
		subtotal	194,629	202,880	207,450	211,412	211,412
additional items (not in calculator)							
		property tax transfer-spec ed 8097	0	0	0	0	0
		basic aid supplemental	0	0	0	0	0
		basic aid choice	0	0	0	0	0
		prior year , object 8019	0	0	0	0	0
		Fund 01, object 8091, LCFF Transfer	0	0	0	0	0
		other	0	0	0	0	0
		prior year amount charter overpaid	0	0			
General Fund total			\$194,629 ◆	\$202,880 ●	\$207,450 □	\$211,412 ▼	\$211,412 △
<b>Escape</b>							
	resource	object					
general fund	0000	8011	State Aid + choice + supplemental	78,726	86,722		
general fund	1400	8012	EPA	15,545	13,793		
general fund	0000/1400	8019	Prior year	0	0		
general fund	0000	802x-804x	Property Taxes	100,358	102,365		
general fund	0000	8091	LCFF transfer	0	0		
general fund	0000	8096	In-Lieu of Property Tax	0	0		
		subtotal	194,629	202,880			
general fund	6500	8097	property tax transfer-special educ	0	0		
General Fund total			\$194,629 ◆	\$202,880 ●			
<b>Multi-year Projection</b>							
MYP- general fund	LCFF Sources (8010-8099)		194,629	202,880	207,450	211,412	211,412
General Fund total			\$194,629 ◆	\$202,880 ●	\$207,450 □	\$211,412 ▼	\$211,412 △
			balanced	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

2019-20	2020-21	2021-22
data is extracted	207,450	211,412



ESTIMATES THROUGH THE MONTH OF		Object	Beginning Balances (Ref Only)	July	August	September	October	November	December	January	February
<b>A. BEGINNING CASH</b>		JUNE		309,315.00	301,915.00	307,615.00	294,315.00	287,015.00	268,715.00	321,915.00	304,615.00
<b>B. RECEIPTS</b>											
LCFF/Revenue Limit Sources											
Principal Apportionment		8010-8019									
Property Taxes		8020-8079		3,500.00	3,500.00	12,000.00	6,500.00	6,500.00	12,000.00	6,500.00	7,500.00
Miscellaneous Funds		8080-8099							55,000.00		
Federal Revenue		8100-8299			15,000.00		15,000.00		15,000.00		15,000.00
Other State Revenue		8300-8599								1,500.00	
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									
<b>TOTAL RECEIPTS</b>				8,500.00	38,500.00	20,000.00	29,500.00	14,500.00	90,000.00	16,000.00	30,500.00
<b>C. DISBURSEMENTS</b>											
Certificated Salaries		1000-1999			7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
Classified Salaries		2000-2999			4,400.00	4,400.00	4,400.00	4,400.00	4,400.00	4,400.00	4,400.00
Employee Benefits		3000-3999			4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
Books and Supplies		4000-4999			1,000.00	1,500.00	5,000.00	1,000.00	5,000.00	1,500.00	3,000.00
Services		5000-5999									
Capital Outlay		6000-6599		15,900.00	15,900.00	15,900.00	15,900.00	15,900.00	15,900.00	15,900.00	15,900.00
Other Outgo		7000-7499									
Interfund Transfers Out		7600-7629									
All Other Financing Uses		7630-7699									
<b>TOTAL DISBURSEMENTS</b>				15,900.00	32,800.00	33,300.00	36,800.00	32,800.00	36,800.00	33,300.00	34,800.00
<b>D. BALANCE SHEET ITEMS</b>											
<b>Assets and Deferred Outflows</b>											
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									
<b>SUBTOTAL</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Liabilities and Deferred Inflows</b>											
Accounts Payable		9500-9599									
Due To Other Funds		9610									
Current Loans		9640									
Unearned Revenues		9650									
Deferred Inflows of Resources		9690									
<b>SUBTOTAL</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Nonoperating</b>											
Suspense Clearing		9910		0.00							
<b>TOTAL BALANCE SHEET ITEMS</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(7,400.00)	5,700.00	(13,300.00)	(7,300.00)	(7,300.00)	(18,300.00)	53,200.00	(17,300.00)	(4,300.00)
<b>F. ENDING CASH (A + E)</b>			301,915.00	307,615.00	294,315.00	287,015.00	268,715.00	268,715.00	321,915.00	304,615.00	300,315.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>											

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>A. BEGINNING CASH</b>	JUNE	300,315.00	285,015.00	319,215.00	299,915.00				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	10,000.00	7,500.00	7,500.00	17,515.00			100,515.00	100,515.00
Property Taxes	8020-8079		35,000.00		12,365.00			102,365.00	102,365.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299		15,000.00		11,046.00			86,046.00	86,046.00
Other State Revenue	8300-8599		3,500.00		2,617.00			7,617.00	7,617.00
Other Local Revenue	8600-8799	8,000.00	8,000.00	8,000.00	6,765.00			103,765.00	103,765.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
<b>TOTAL RECEIPTS</b>		18,000.00	69,000.00	15,500.00	50,308.00	0.00	0.00	400,308.00	400,308.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	7,000.00	7,000.00	7,000.00	8,039.00			78,039.00	78,039.00
Classified Salaries	2000-2999	4,400.00	4,400.00	4,400.00	4,415.00			48,415.00	48,415.00
Employee Benefits	3000-3999	4,500.00	4,500.00	4,500.00	4,845.00			49,845.00	49,845.00
Books and Supplies	4000-4999	1,500.00	3,000.00	3,000.00	5,094.00			30,594.00	30,594.00
Services	5000-5999	15,900.00	15,900.00	15,900.00	15,584.00			190,484.00	190,484.00
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
<b>TOTAL DISBURSEMENTS</b>		33,300.00	34,800.00	34,800.00	37,977.00	0.00	0.00	397,377.00	397,377.00
<b>D. BALANCE SHEET ITEMS</b>									
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
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Liabilities and Deferred Inflows</b>									
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
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Nonoperating</b>									
Suspense Clearing	9910							0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(15,300.00)	34,200.00	(19,300.00)	12,331.00	0.00	0.00	2,931.00	2,931.00
<b>F. ENDING CASH (A + E)</b>		285,015.00	319,215.00	299,915.00	312,246.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								312,246.00	

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 (2016-17)				
District Regular	13	13		
Charter School				
<b>Total ADA</b>	<b>13</b>	<b>13</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2017-18)				
District Regular	9	9		
Charter School				
<b>Total ADA</b>	<b>9</b>	<b>9</b>	<b>0.0%</b>	<b>Met</b>
First Prior Year (2018-19)				
District Regular	10	10		
Charter School		0		
<b>Total ADA</b>	<b>10</b>	<b>10</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2019-20)				
District Regular	11			
Charter School	0			
<b>Total ADA</b>	<b>11</b>			

### 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)

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 (2016-17)				
District Regular	13	13		
Charter School				
<b>Total Enrollment</b>	<b>13</b>	<b>13</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2017-18)				
District Regular	12	12		
Charter School				
<b>Total Enrollment</b>	<b>12</b>	<b>12</b>	<b>0.0%</b>	<b>Met</b>
First Prior Year (2018-19)				
District Regular	12	15		
Charter School				
<b>Total Enrollment</b>	<b>12</b>	<b>15</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2019-20)				
District Regular	12			
Charter School				
<b>Total Enrollment</b>	<b>12</b>			

**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)

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 (2016-17)			
District Regular	7	13	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>7</b>	<b>13</b>	<b>53.8%</b>
Second Prior Year (2017-18)			
District Regular	9	12	
Charter School			
<b>Total ADA/Enrollment</b>	<b>9</b>	<b>12</b>	<b>75.0%</b>
First Prior Year (2018-19)			
District Regular	10	15	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>10</b>	<b>15</b>	<b>66.7%</b>
Historical Average Ratio:			65.2%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>65.7%</b>

**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 (2019-20)				
District Regular	11	12		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>11</b>	<b>12</b>	<b>91.7%</b>	<b>Not Met</b>
1st Subsequent Year (2020-21)				
District Regular	11	12		
Charter School				
<b>Total ADA/Enrollment</b>	<b>11</b>	<b>12</b>	<b>91.7%</b>	<b>Not Met</b>
2nd Subsequent Year (2021-22)				
District Regular	11	12		
Charter School				
<b>Total ADA/Enrollment</b>	<b>11</b>	<b>12</b>	<b>91.7%</b>	<b>Not Met</b>

**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)

As a necessary small school with a very fluid student population, we are always working on finding better ways to keep our students at Kashia. One family moving in or out of the district causes large fluctuations in enrollment and attendance.

#### 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 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 COLA and its economic recovery target payment, plus or minus one percent.

##### 4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Necessary Small School

##### 4A1. Calculating the District's LCFF Revenue Standard

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

Note: Enter data for the Economic Recovery Target Funding (current year increment), Step 2c, for the current year only (not applicable in the two subsequent fiscal years).

##### Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	9.59	10.50	10.50	10.50
b. Prior Year ADA (Funded)		9.59	10.50	10.50
c. Difference (Step 1a minus Step 1b)		0.91	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		9.49%	0.00%	0.00%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Economic Recovery Target Funding (current year increment)			N/A	N/A
d. Total (Lines 2b2 plus Line 2c)		0.00	0.00	0.00
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)		0.00%	0.00%	0.00%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)</b>				
		9.49%	0.00%	0.00%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		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 (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	100,358.00	102,365.00	104,412.00	105,601.00
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Necessary Small School Standard			
(COLA plus Economic Recovery Target Payment, Step 2e, 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 (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	194,629.00	202,880.00	207,450.00	211,412.00
District's Projected Change in LCFF Revenue:		4.24%	2.25%	1.91%
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)

Necessary small school funding per LCFF calculator.

**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

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 (2016-17)	77,280.23	285,755.42	27.0%
Second Prior Year (2017-18)	79,279.33	237,363.62	33.4%
First Prior Year (2018-19)	83,712.00	272,837.00	30.7%
	Historical Average Ratio:		30.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	5.0%	5.0%	5.0%
	25.4% to 35.4%	25.4% to 35.4%	25.4% to 35.4%

**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 (2019-20)	95,333.00	273,349.00	34.9%	Met
1st Subsequent Year (2020-21)	101,570.00	278,539.00	36.5%	Not Met
2nd Subsequent Year (2021-22)	101,983.00	280,722.00	36.3%	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)

Largest expense is contracted Superintendent/Principal services from the county office of education.



**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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	9.49%	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-51% to 19.49%	-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%):	4.49% to 14.49%	-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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2018-19)	177,993.00		
Budget Year (2019-20)	86,046.00	-51.66%	Yes
1st Subsequent Year (2020-21)	86,200.00	0.18%	No
2nd Subsequent Year (2021-22)	86,200.00	0.00%	No

**Explanation:**  
(required if Yes)

Received extremely large maintenance funding for 2018-19, we are not expecting that amount to continue and would prefer to be conservative.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2018-19)	8,400.00		
Budget Year (2019-20)	7,617.00	-9.32%	Yes
1st Subsequent Year (2020-21)	6,500.00	-14.66%	Yes
2nd Subsequent Year (2021-22)	6,500.00	0.00%	No

**Explanation:**  
(required if Yes)

No longer receiving one time mandated cost funding.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2018-19)	108,917.00		
Budget Year (2019-20)	103,765.00	-4.73%	Yes
1st Subsequent Year (2020-21)	103,500.00	-0.26%	No
2nd Subsequent Year (2021-22)	103,900.00	0.39%	No

**Explanation:**  
(required if Yes)

Are not expecting one time funding from the tribal council.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2018-19)	39,100.00		
Budget Year (2019-20)	30,594.00	-21.75%	Yes
1st Subsequent Year (2020-21)	26,000.00	-15.02%	Yes
2nd Subsequent Year (2021-22)	26,100.00	0.38%	No

**Explanation:**  
(required if Yes)

Spent a lot in 2018-19 for textbooks and online programs which should last for several years.

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

First Prior Year (2018-19)	209,965.00		
Budget Year (2019-20)	190,484.00	-9.28%	Yes
1st Subsequent Year (2020-21)	192,722.00	1.17%	No
2nd Subsequent Year (2021-22)	193,392.00	0.35%	No

**Explanation:**  
(required if Yes)

Moved some RSP services to employee expenses.

**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 (2018-19)	295,310.00		
Budget Year (2019-20)	197,428.00	-33.15%	Not Met
1st Subsequent Year (2020-21)	196,200.00	-0.62%	Met
2nd Subsequent Year (2021-22)	196,600.00	0.20%	Met

**Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)**

First Prior Year (2018-19)	249,065.00		
Budget Year (2019-20)	221,078.00	-11.24%	Not Met
1st Subsequent Year (2020-21)	218,722.00	-1.07%	Met
2nd Subsequent Year (2021-22)	219,492.00	0.35%	Met

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

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

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

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

Received extremely large maintenance funding for 2018-19, we are not expecting that amount to continue and would prefer to be conservative.

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

No longer receiving one time mandated cost funding.

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

Are not expecting one time funding from the tribal council.

- 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)

Spent a lot in 2018-19 for textbooks and online programs which should last for several years.

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

Moved some RSP services to employee expenses.

## 7. CRITERION: Facilities Maintenance

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

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

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

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

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

No

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)  
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)  
c. Net Budgeted Expenditures and Other Financing Uses

397,377.00			
0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
397,377.00	11,921.31	0.00	Not Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

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

**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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 (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
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)	0.00	67,000.00	67,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	130,189.16	60,007.58	152,615.00
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)	130,189.16	127,007.58	219,615.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	314,750.88	297,224.80	416,487.00
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)	314,750.88	297,224.80	416,487.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	41.4%	42.7%	52.7%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>13.8%</b>	<b>14.2%</b>	<b>17.6%</b>

<sup>1</sup>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.

<sup>2</sup>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 (2016-17)	(17,910.68)	285,755.42	6.3%	Met
Second Prior Year (2017-18)	15,973.42	237,363.62	N/A	Met
First Prior Year (2018-19)	92,607.00	272,837.00	N/A	Met
Budget Year (2019-20) (Information only)	2,931.00	273,349.00		

**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 <sup>1</sup>	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

<sup>1</sup> 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 <sup>2</sup> (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 (2016-17)	(118.00)	148,099.84	N/A	Met
Second Prior Year (2017-18)	117,977.00	111,034.16	5.9%	Not Met
First Prior Year (2018-19)	107,607.00	127,008.00	N/A	Met
Budget Year (2019-20) (Information only)	219,615.00			

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

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

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

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

**Explanation:**  
(required if NOT met)

Superintendent/Principal taught class so no teacher was hired for 2016-17 which drastically changed the fund balance.

**10. CRITERION: Reserves**

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

**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 \$69,000 (greater of)	0	to 300
4% or \$69,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

<sup>1</sup> 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.

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

<sup>3</sup> 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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	11	11	11
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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

**10B. Calculating the District's Reserve Standard**

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	397,377.00	402,239.00	404,422.00
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)	397,377.00	402,239.00	404,422.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	19,868.85	20,111.95	20,221.10
6. Reserve Standard - by Amount (\$69,000 for districts with 0 to 1,000 ADA, else 0)	69,000.00	69,000.00	69,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	69,000.00	69,000.00	69,000.00

### 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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	69,000.00	69,000.00	69,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	153,546.00	159,822.00	163,781.00
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)	222,546.00	228,822.00	232,781.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	56.00%	56.89%	57.56%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>69,000.00</b>	<b>69,000.00</b>	<b>69,000.00</b>
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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2018-19)	0.00			
Budget Year (2019-20)	0.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2018-19)	0.00			
Budget Year (2019-20)	0.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2018-19)	0.00			
Budget Year (2019-20)	0.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	Met

#### 1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

--

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

**Project Information:**  
(required if YES)


## S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

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

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

TOTAL:				0

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Budget Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	0	0	0	0

Has total annual payment increased over prior year (2018-19)?

No

No

No

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

---

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

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

n/a

- 2.

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

**Explanation:**  
(required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

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

No

2. For the district's OPEB:  
a. Are they lifetime benefits?

- b. Do benefits continue past age 65?

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

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

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

Self-Insurance Fund

Governmental Fund

4. OPEB Liabilities

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

0.00

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method  
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)  
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
d. Number of retirees receiving OPEB benefits

Budget Year  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

0.00		

**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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

**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) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1.4	1.4	1.4	1.4

**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.

Kashia has no union and no negotiations occur.

**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  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

**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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

**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:


Kashia has no union and does not have negotiations.

**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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

**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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

**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) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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?

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:

--

- 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  
(2019-20)1st Subsequent Year  
(2020-21)2nd Subsequent Year  
(2021-22)Is the cost of salary settlement included in the budget and multiyear  
projections (MYPs)?

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

**Negotiations Not Settled**

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

--

Budget Year  
(2019-20)1st Subsequent Year  
(2020-21)2nd Subsequent Year  
(2021-22)

7. Amount included for any tentative salary schedule increases

--	--	--

**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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

**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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

**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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

**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) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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.

Superintendent services contracted through the county office of education, business manager services are on supplemental as needed payroll.

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

**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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

**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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

**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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

**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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

**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 12, 2019

**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?   | <div style="border: 1px solid black; padding: 2px 10px;">No</div> |
| A2. Is the system of personnel position control independent from the payroll system?   | <div style="border: 1px solid black; padding: 2px 10px;">No</div> |
| 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)   | <div style="border: 1px solid black; padding: 2px 10px;">No</div> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?  | <div style="border: 1px solid black; padding: 2px 10px;">No</div> |
| 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? | <div style="border: 1px solid black; padding: 2px 10px;">No</div> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?  | <div style="border: 1px solid black; padding: 2px 10px;">No</div> |
| A7. Is the district's financial system independent of the county office system?  | <div style="border: 1px solid black; padding: 2px 10px;">No</div> |
| 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)   | <div style="border: 1px solid black; padding: 2px 10px;">No</div> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?  | <div style="border: 1px solid black; padding: 2px 10px;">No</div> |

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

SACS2019 Financial Reporting Software - 2019.1.0  
6/11/2019 11:39:23 AM

49-70888-0000000

July 1 Budget  
2019-20 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.

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

=====

LEA: 49-70888-0000000 Kashia Elementary

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

---

Export of USER General Ledger started at 6/11/2019 11:40:25 AM

OFFICIAL Header for LEA: 49-70888-0000000 Kashia Elementary  
VERSION 2019.1.0

Fiscal Year: 2018-19  
Type of Data: Estimated Actuals  
Number of records exported in group 1: 141

Fiscal Year: 2019-20  
Type of Data: Budget  
Number of records exported in group 2: 127

Export USER General Ledger completed at 6/11/2019 11:40:25 AM

---

Export of Supplementals (USER ELEMENTs) started at 6/11/2019 11:40:25 AM  
Fiscal Year: 2018-19  
Type of Data: Estimated Actuals  
Number of records exported in group 3: 250

Fiscal Year: 2019-20  
Type of Data: Budget  
Number of records exported in group 4: 2268

Export of Supplemental (USER ELEMENTs) completed at 6/11/2019 11:40:25 AM

---

Export of Explanations started at 6/11/2019 11:40:25 AM  
No records to Export for Explanations.

---

Export of TRC Log started at 6/11/2019 11:40:25 AM  
Fiscal Year: 2018-19  
Type of Data: Estimated Actuals  
Number of records exported in group 5: 55

Fiscal Year: 2019-20  
Type of Data: Budget  
Number of records exported in group 6: 55

Export of TRC Log completed at 6/11/2019 11:40:25 AM

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

Exported to file: F:\SACS2019\Official\4970888000000BS1.DAT

End of Official Export Process