

Special Agenda
Governing School Board
Wednesday, January 22, 2020
4:00 p.m.
Office, Kashia School District

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

Glenda Antone	_____	Frances Johnson	_____
Maxine Barboza	_____	Joseph Swain	_____
Charlene Pinola	_____	Patti Pomplin	_____

2. Approval of Agenda

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

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

4. Communication

5. Consent Agenda

- 5.1 Approve Minutes from December 11 and December 18, 2019
- 5.2 Approve Warrants for December 2019
- 5.3 Approve MOU for Janet VanWinkle – for academic assessments
- 5.4 Approve Williams Quarterly Report for October 2019 to December 2019
- 5.5 Approve RESIG Resolution 01222020 Amended Joint Power Agreement
- 5.6 Approve Form 700 Signatures for Board of Trustees
- 5.7 Approve Year 2 of 3 Year Auditor Contract

6. Reports and Communications

- 6.1 Governing Board Members
- 6.2 Superintendent
- 6.3 Teacher/Aide
- 6.4 Business Manager
- 6.5 PTO

7. Items Scheduled for Information and Discussion

- 7.1 Review Multi Year Projections
- 7.2 Review School Safety Plan
- 7.3 Review Teacher Salary
- 7.4 Playground Off Hours and Rules

8. Items Scheduled for Discussion and Action

- 8.1 Adopt 2018-19 Audit report
 - 8.2 Approve School Accountability Report Card (SARC)
 - 8.3 Final Reading Board Policies
 - ~~8.4 First Reading Board Policies~~
BP 3270 Sale & Disposal of Books, Equipment & Supplies
-

Special Agenda - Continued
Governing School Board
Wednesday, January 22, 2020
4:00 p.m.
Office, Kashia School District

AR 3270 Sale & Disposal of Books, Equipment & Supplies
BP 3314 Payment for Goods & Services
AR 3314 Payment for Goods & Services
BP 3320 Claims & Actions Against the District
AR 3320 Claims & Actions Against the District
E 3320 Claims & Actions Against the District
BP 3350 Travel Expenses
BP 3400 Management of District Assets/Accounts
AR 3400 Management of District Assets/Accounts
BP 3515.2 Disruptions
AR 3515.2 Disruptions

9. Items Scheduled for Future Board Meetings

- 9.1 Board Policies
- 9.2 Budget Review

10. Adjournment

Next Regular Board Meeting
Wednesday, February 12, 2020 4:00pm

Kashia School District
Minutes
Board Meeting, December 11, 2019

1. Meeting called to order at 4:16 by Board President Charlene Pinola
Roll Call: Trustee Glenda Antone, Trustee Charlene Pinola
Absent: Maxine Barboza
Staff: Frances Johnson, Patti Pomplin, Joseph Swain
Community: None
2. Approval of Agenda: Moved by Trustee Antone, seconded by Trustee Pinola to approve the agenda as presented.
3. Organizational Meeting - Information and Action
Tabled until Wednesday December 18, 2019 at 4:00 to meet updated timelines.
 - 3.1 Nomination for and Election of, School Board President
 - 3.2 Nomination for and Election of, School Board Clerk
 - 3.3 Nomination for and Election of, Voting Delegate and Alternative Voting Delegate to vote in elections of the Sonoma County Committee on School District Organization
 - 3.4 Board Member signatures for the Sonoma County Superintendent of Schools
 - 3.5 Approve Frances Johnson as Secretary of the Board
 - 3.6 Determination and approval of the 2020 regular Board meeting dates and times
4. Public Comment on Non Agenda Items: None
5. Communication – None
6. Consent Agenda
Moved by Trustee Pinola, seconded by Trustee Antone to approve the consent agenda as presented.
 - 6.1 Approved Minutes from November 13, 2019
 - 6.2 Approved Warrants from November 2019
7. Reports and Communications
 - 7.1 Governing Board – None
 - 7.2 Superintendent – Updated long term financial situation via donors; Purple Heart donated for Halloween, doing history books, pots/pans and overnight Exploratorium; to help with respectability, Sonoma State students visited for cultural studies and will be making books with children; there is a grant for a 3D printer; attendance is up this year; school is going well.
 - 7.3 Aide – Micro Bit circuit boards are being used to program language and practice computer tech along with inventor kit and online lessons; SCOE ordering a laser cutter which will be available after January 1st and he will be borrowing a 3D printer; one student has currently advanced to meet grade levels in both math and reading.

7.4 Business Manager – the audit is done and will be presented at the next board meeting; she will be working a couple of days over break to pay bills, do supplemental payroll and submit both W2's and 1099's to SCOE.

7.5 PTO – None

8. Items Scheduled for Information and Discussion

8.1 Second Reading Board Policies

BP 3270 Sale & Disposal of Books, Equipment & Supplies

AR 3270 Sale & Disposal of Books, Equipment & Supplies

BP 3314 Payment for Goods & Services

AR 3314 Payment for Goods & Services

BP 3320 Claims & Actions Against the District

AR 3320 Claims & Actions Against the District

E 3320 Claims & Actions Against the District

BP 3350 Travel Expenses

BP 3400 Management of District Assets/Accounts

AR 3400 Management of District Assets/Accounts

BP 3515.2 Disruptions

AR 3515.2 Disruptions

8.2 Review School Safety Plan

Need help from superintendent, current staff and community members to make this a usable document.

8.3 Discussion of Playground Materials

It was decided to bring in small loads of wood chips and pea gravel to rotate out with old materials.

9. Items Scheduled for Discussion and Action

9.1 Approve Budget Updates

Moved by Trustee Antone, seconded by Trustee Pinola and passed unanimously to approve the Budget Updates as presented.

9.2 Approval of 1st Interim Report

Moved by Trustee Antone, seconded by Trustee Pinola and passed unanimously by the board to approve the 1st interim report with a positive certification.

9.3 Support of California Complete Count and 2020 Census

Moved by Trustee Pinola, seconded by Trustee Antone and passed unanimously by the board to approve the letter of support Sonoma County Office of Education is putting together to support actual census numbers in rural districts.

10. Items Scheduled for Future Board Meetings.

10.1 Board Policies

10.2 Audit for 2018-19

10.3 Williams Quarterly Compliance Report

10.4 SARC – School Accountability Report Card

11. Meeting Adjourned at 5:12

Next Meeting
TBD at December 18, 2019 Meeting

Respectfully submitted: Patti Pomplin

Signed: _____
Glenda Antone, Clerk

Kashia School District
Minutes
Special Board Meeting, December 18, 2019

1. Meeting called to order at 4:05 by Board Clerk Glenda Antone
Roll Call: Trustee Glenda Antone, Trustee Maxine Barboza, Trustee Charlene Pinola (late)
Staff: Frances Johnson, Patti Pomplin
Community: None
2. Approval of Agenda: Moved by Trustee Barboza, seconded by Trustee Antone to approve the agenda as presented.
3. Organizational Meeting - Information and Action
 - 3.1 Nomination for and Election of, School Board President
Moved by Trustee Antone, seconded by Trustee Barboza and passed unanimously by the board to appoint Charlene Pinola as Board President.
 - 3.2 Nomination for and Election of, School Board Clerk
Moved by Trustee Barboza, seconded by Trustee Antone and passed unanimously by the board to appoint Glenda Antone as Board Clerk.
 - 3.3 Nomination for and Election of, Voting Delegate and Alternative Voting Delegate to vote in elections of the Sonoma County Committee on School District Organization
Moved by Trustee Antone, seconded by Trustee Barboza and passed unanimously by the board to appoint Glenda Antone as the first voting delegate in elections of the Sonoma County Committee on School District Organization and appointing Charlene Pinola as the second delegate.
 - 3.4 Board Member signatures for the Sonoma County Superintendent of Schools
This item was not done
 - 3.5 Approve Frances Johnson as Secretary of the Board
Moved by Trustee Antone, seconded by Trustee Pinola and passed unanimously by the board to appoint the school district Superintendent as Board Secretary per ed code.
 - 3.6 Determination and approval of the 2020 regular Board meeting dates and times.
Moved by Trustee Antone, seconded by Trustee Pinola and passed unanimously by the board to approve the second Wednesday of each month at 4:00 as regularly scheduled board meeting dates and times with the exception of: January 8 moved to January 22 to accommodate superintendent and business manager schedules; no July meeting; and December meeting moved to Tuesday, December 15th in order to adopt the 1st interim report and meet the organization meeting deadlines.
4. Adjournment
The meeting was adjourned at 4:25 pm,

Next Meeting
Special Board Meeting, Wednesday, January 22, 2020 4:00 p.m.

Respectfully submitted: Patti Pomplin

Signed: _____
Glenda Antone, Clerk

Checks Dated 12/01/2019 through 12/31/2019

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1756844	12/04/2019	Amerigas	01-5510	200821025 school tank	680.29	950.21
1756845	12/04/2019	Healdsburg Lumber Co	01-4380	200821025 trailer	269.92	62.27
1756846	12/04/2019	Gene Parrish	01-5200	maintenance		319.10
1756847	12/04/2019	Redwood Coast Medical Services	01-5800	week of 12/09 to 12/13		384.00
1756848	12/04/2019	Wex Bank	01-5200	Joseph Swain TB & Office for New Employee		116.46
1758619	12/11/2019	Frontier Communications	01-5911	fuel		202.65
1758620	12/11/2019	Gene Parrish	01-5200	70778596821013815		319.10
1758621	12/11/2019	Patti Pomplin	01-4390	travel week of dec 16 to dec 20		29.93
1758622	12/11/2019	Sonoma County Office Of Ed	01-4340	xmas = leslie	75.85	
1758623	12/11/2019	Stephen Roatch Accountancy	01-5838	domain renewal	30,567.81	30,643.66
1758624	12/11/2019	The Genesis Group Inc	01-5821	Project Director		2,900.00
1759663	12/13/2019	ESP & Alarms Inc	01-5807	2018-19 #4		1,605.00
1759664	12/13/2019	Gualala Supermarket	01-5832	week ending 112419		90.00
1759665	12/13/2019	Independent Coast Observer	01-4700	nov to jan 874-099		359.52
1759666	12/13/2019	Robin Iversen	01-5825	holiday		123.60
1759667	12/13/2019	Frances Johnson	01-5800	3628180		
1759668	12/13/2019	Patti Pomplin	01-5806	custodian from 12/3 to 12/16	155.25	459.00
1759669	12/13/2019	Ray Morgan Company	01-5201	classroom assistant	303.75	45.24
1759670	12/13/2019	Surf Supermarket	01-4350	trips to gualala		
1759671	12/13/2019	Wells Fargo Vendor Fin Serv	01-4390	holiday paper/gifts	158.71	
1762351	12/27/2019	Houghton Mifflin Harcourt	01-5632	student gifts	270.00	428.71
1762352	12/27/2019	Robin Iversen	01-4310	kw02		30.54
1762353	12/27/2019	Joseph Swain	01-4310	misc		71.91
1762354	12/27/2019	Alliance One, LLC Account: The Genesis Group	01-5632	3000927141		139.65
1762355	12/27/2019	Wex Bank	01-4310	journays notebooks		58.24
			01-5800	custodial	67.50	
			01-5806	parent assist	182.25	249.75
			01-4310	classroom supplies	48.07	
				parenting teens/water	36.56	84.63
			01-5807	speech week ending 122219		210.00
			01-4362	0496005512686		80.00
Total Number of Checks					25	39,963.17

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 12/01/2019 through 12/31/2019

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
Fund Summary						
Fund	Description	Check Count	Expensed Amount			
01	General Fund	25	39,963.17			
	Total Number of Checks	25	39,963.17			
	Less Unpaid Sales Tax Liability		.00			
	Net (Check Amount)		39,963.17			

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

046 - Kashia

Generated for Patti Pomplin (PPOMPLIN), Jan 13 2020 6:55AM

ESCAPE

ONLINE

Page 2 of 2

MEMORANDIUM of UNDERSTANDING
Between
Janet VanWinkle & Kashia School District
Academic Assessment for RSP Students

This Agreement is entered into December 2019 and will continue through June 30, 2020, by and between Kashia Elementary School District ("District") and Janet VanWinkle (Independent Contractor) with respect to the following recitals:

- A. Government Code section 53060 and Education Code Sections 35160/2233 authorize the employment of persons to perform special services as independent contractors; and
- B. The public interest, convenience, necessity and general welfare will be served by this appointment.

NOW THEREFORE, Independent Contractor and District agree as follows:

1. Independent Contractor Services.

Will provide Resource Specialist services and conduct academic assessments.

2. Payment

Resource Specialist services shall be reimbursed at \$47.50 per hour for services rendered including 2 hours each day travel time. If currently being paid through payroll, timesheets will need to be completed and submitted to the school district no later than the last day of the month, otherwise invoices can be submitted electronically to both the Superintendent/Principal and the CBO, Patti Pomplin at ppomplin@kashiaesd.org.

3. Independent Contractor Status.

Independent Contractor and any and all agents and employees of Independent Contractor, shall perform this Agreement in their independent capacity and not as officers, employees or agents of the District.

4. Indemnity.

Independent Contractor shall indemnify, defend and save the District, Its Board of Trustees, officers, agents and employees, harmless from any and all claims, damages, losses, causes of actions, and demands, including reasonable attorney's fees and costs, incurred in connection with or in any manner arising out of Independent Contractor's performance of the work contemplated by this Agreement.

5. Termination of Agreement.

District may terminate this Agreement at any time for any reason upon written notice to the Independent Contractor. In the event of early termination, Independent Contractor shall be

Kashia School District

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

paid for satisfactory work performed to the date of termination. The District may proceed with the work in any manner the District deems proper.

6. Assignment.

The Agreement is personal and shall not be assigned by Independent Contractor either in whole or in part. Any such purported assignment shall void this Agreement.

7. Worker's Compensation Insurance.

Independent Contractor agrees to provide all necessary Workers' Compensation insurance for Independent Contractor's employees, if any, at his/her own cost and expense.

8. Taxes.

Independent Contractor agrees that Independent Contractor has no entitlement to any future work from the District or to any employment or fringe benefits from the District.

_____, Frances Johnson, Superintendent
District Representative

_____, Janet VanWinkle
Independent Contractor

Janet VanWinkle

Address: _____

Williams Settlement Quarterly Uniform Complaint Report - October 1, 2019 - December 31, 2019

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

* Required

Name of District *

Kashia School District

Name and Title of Person Reporting *

Patti Pomplin

Phone Number *

707-321-5849

Email Address *

ppomplin@kashiaesd.org



INSTRUCTIONAL MATERIALS *

INSTRUCTIONAL MATERIALS

☒ There were 0 complaints received during this quarter.

☐ YES, there were complaints, there were complaints resolved and/or there were complaints unresolved - please give detailed information below by listing each complaint and associated solution

TEACHER VACANCY AND/OR MISASSIGNMENT *

☐ There were 0 complaints received during this quarter

☐ YES, there were complaints, there were complaints resolved and/or there were complaints unresolved - please give detailed information below by listing each complaint and associated solution

FACILITIES *

☒ There were 0 complaints received during this quarter

☐ YES, there were complaints, there were complaints resolved and/or there were complaints unresolved - please give detailed information below by listing each complaint and associated solution

CAHSEE Intensive Instruction and Services *

☒ There were 0 complaints received during this quarter

☐ YES, there were complaints, there were complaints resolved/and or there were complaints unresolved - please give detailed information below by listing each complaint and associated solution

INSTRUCTIONAL MATERIALS

Complaint Details

Your answer

**TEACHER VACANCY AND/OR MISASSIGNMENT**

LEARNER ABUSE AND/OR MISCONDUCT

Complaint Details

Your answer

FACILITIES

Complaint Details

Your answer

CAHSEE Intensive Instruction and Services

Complaint Details

Your answer

SUBMIT

Never submit passwords through Google Forms.

This form was created inside of Sonoma County Office of Education. [Report Abuse](#)

Google Forms



RESOLUTION NO. 01222020

**A RESOLUTION OF THE GOVERNING BOARD OF THE
Kashia School DISTRICT
AUTHORIZING THE EXECUTION OF THE
AMENDED JOINT POWERS AGREEMENT AND BYLAWS, AND
ADOPT SEPARATE DOCUMENTS FOR EACH PROGRAM OF THE
REDWOOD EMPIRE SCHOOLS' INSURANCE GROUP (RESIG)**

WHEREAS, the Kashia School District is a public educational agency organized and existing under laws of the State of California and is a member of the Redwood Empire Schools' Insurance Group (RESIG), a joint powers authority composed of public educational agencies organized and existing under the laws of the State of California; and

WHEREAS, on December 5, 2019 the RESIG Board of Directors voted to update and amend the RESIG Joint Powers Agreement and Bylaws, and adopt separate documents for each program which can be amended by participants in the program, and copies of said are attached to this Resolution; and

WHEREAS, the Kashia District concurs in the terms of the amended RESIG Joint Powers Agreement and Bylaws, and program documents as thus adopted;

NOW, THEREFORE, BE IT RESOLVED by the Governing Board of the Kashia School District:

Section 1. That the Kashia School District hereby concurs in the terms of the amended RESIG Joint Powers Agreement and Bylaws, and adopted program documents, by the RESIG Board of Directors on December 5, 2019;

Section 2. That the Kashia School District hereby authorizes the President of its Governing Board, or his or her designee, to execute a copy of said amended Joint Powers Agreement and Bylaws, and adopted documents for each program a participant of, on behalf of the Kashia School District, and to deliver the signed agreement to the Redwood Empire Schools' Insurance Group, 5760 Skylane Blvd., Suite 100, Windsor CA 95492; and

Section 3. That the Secretary of the Governing Board of the Kashia School District is directed to certify a copy of this Resolution and to forward the same to the Redwood Empire Schools' Insurance Group, 5760 Skylane Blvd., Suite 100, Windsor CA 95492.

Kashia School District

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

PASSED, APPROVED, AND ADOPTED this 22nd day of January 2020 by the following vote:

ROLL CALL VOTE

Board Member: Glenda Antone Vote: _____

Board Member: Maxine Barboza Vote: _____

Board Member: Charlene Pinola Vote: _____

AYES: _____ **NOES:** _____ **ABSENT:** _____

ATTEST:

Frances Johnson, Secretary

Charlene Pinola, President

Law Office of Robin Johnson

MEMORANDUM

DATE: June 4, 2019
TO: Rose Burcina
FROM: Robin Johnson
SUBJECT: Proposed Changes to RESIG Joint Powers Agreement and Bylaws

Attached are a draft of the proposed changes to the Joint Powers Agreement forming Redwood Empire Schools' Insurance Group ("RESIG") and the corresponding Bylaws. You will notice that many paragraphs have been moved without changes, for a better progression through the documents. Other paragraphs have been deleted, amended or added. I will point out the major changes with an attachment showing all changes.

SUMMARY OF SIGNIFICANT CHANGES TO THE JOINT POWERS AGREEMENT:

Although the title refers to the following list as significant changes, it should be remembered that any change may be significant in a certain context. This memorandum merely attempts to highlight the more striking changes.

- The biggest change is in the ability to amend the Agreement in the future. Currently, it states that a two-thirds vote of the Board members at a meeting can change the Agreement. The proposed change is to require two-thirds of the members to agree to a change. The rationale for the change is that the governing boards of the member agencies are likely to want to see and have a say in the changes to an Agreement to which they originally had to agree. This change will force amendments to be brought to the governing body of the members, causing such changes to be more transparent, and will require a supermajority of the members to agree to the change.
- The powers of the Board of Directors were recast to state that they have broad powers to manage RESIG. It then lists certain powers that cannot be delegated. Many of these, such as the adoption of the budget, are non-delegable by law. Others, such as the acceptance of a new member, was stated throughout the Agreement and Bylaws. This list just places those non-delegable items in one place.
- The voting on matters affecting one program requiring a vote of the majority of those in the program and voting at the meeting was moved from the Bylaws to the Agreement.
- The creation of the Executive Committee and officers is only mentioned in the powers of the Board. The Executive Committee and officers are created in the Bylaws, providing flexibility to amend and alter the Committee and officers as needed over time.

Law Office of Robin Johnson

- The provision for strict accountability of funds does require someone to be the Treasurer of RESIG, and the same or a different person to be the Auditor. This is stated in the Agreement just to assure that the duties imposed in G.C. § 6505.5 are assigned to someone.
- The provision for the dissolution of RESIG was restated to clearly state that the agency shall continue until all liabilities and obligations are discharged. The wording of "including, but not limited to, claims liabilities" was added to clarify the obligations that must be discharged are more than just claims liabilities.
- The Indemnification and Contribution section was moved to the Agreement because it seemed that the indemnification of a Board member should be decided by the membership and provide greater security to the Board members of their protection.

Other changes have been made to the Agreement, and the proposed Agreement should be read carefully to make sure it reflects the desires of the Board and the members.

SUMMARY OF CHANGES TO THE BYLAWS

This summary of changes to the Bylaws also does not state all the changes, but rather just highlights some of the more significant changes.

- The Program detail was deleted from the Bylaws with the anticipation of adoption of separate documents for each program which can be amended by the participants in the program. The Article now describes the process for the creation of a program and the documentation required. See the proposed Program Documents for details of the programs.
- A provision was added to Article I, Section B to allow special meetings of the Board of Directors.
- The Secretary and Treasurer are separate officers. However, these positions may be held by the same individual. Because the Agreement allows the Treasurer and the Auditor to be the same individual, all three positions may be held by the same individual.
- Article IX – Finance of the current Bylaws was deleted. The duty to pay contributions was addressed in the Agreement. The expenditure of funds being made by administrative staff seems better addressed in a policy where changes are more easily made and the process of check writing and signing can be addressed. The permissive use of the County Office of Education as the fiscal agent is unnecessary. The Board or Executive Committee may adopt a policy to that effect without first being given permission by the Bylaws.

The Agreement, Bylaws and Program Documents should be read carefully to make sure they reflect what RESIG desires and the procedures prescribed are workable. Please advise me of any changes desired.

Law Office of Robin Johnson

ATTACHMENT A CHANGES TO THE JOINT POWERS AGREEMENT

ARTICLES CHANGED

1. The preamble has been shortened, with less detailed to indicate a broader application, if desired.
2. The Creation of the Authority has been moved to Article II and the purpose placed as Article I.
3. The second paragraph of the current Article I was separated from the purpose and made into a separate Article III – Powers of the Group.
4. The manner in which the common powers will be exercised is recast to specifically name a member pursuant to G.C. § 6509. The draft also includes the provision for an alternate member, should the first member named terminate its participation.
5. The third paragraph of the original Article I was deleted, because the statement about ambiguities and applications of insurance law to the documents is better placed in the memoranda of coverages.
6. The original Article II – Purpose – was, as stated earlier, moved to Article I. It was also shortened and made more general, leaving the details of the types of programs, etc., to the Bylaws and program documents.
7. Article III – Membership – has been renumbered to Article IV.
8. Article IV – Withdrawal or Termination of Membership – has been moved to Article IX.
9. Article V – Dissolution of RESIG – was moved to Article X. It was also shortened to merely state that RESIG will continue until all outstanding liabilities and obligations will have been discharged. Wording was added to make it clear that all liabilities are to be discharged, not just claims liabilities.
10. Article VI – Bylaws – was moved to Article VII.
11. The part of Article VII – Board of Directors, Officers and Executive Committee – dealing with the Board was moved to Article V. The new Article V gives the Board the ability to create an Executive Committee and appoint officers. This will be done in the Bylaws. The powers retained unto the Board include the election of the Executive Committee and the election or appointment of the officers.
12. Article VII – Affirmative Action Policy – was deleted.
13. Article IX – Powers of the Board – was moved to Article V – Board of Directors, Section B. It also gives the Board broad powers to direct and oversee the operations of RESIG, which can be delegated to another. The specific list of powers found in Section B are those powers that the Board cannot delegate. Thus, the list is different than that found in the current Agreement.

Law Office of Robin Johnson

14. Article X – Finance – was moved to Article VIII – Strict Accountability of Funds. This section was also revised to delete the reference to each program being legally separate from the others. The new section impose a duty on the Board to appoint or elect a Treasurer and an Auditor, while allowing the two positions to be held by the same individual. The Treasurer is also limited in the ability to invest by procedures established by the Board.
15. Article XI – Amendment – was moved to Article XIV. It was also amended to require two-thirds of the members to agree to the change, rather than the Board of Directors at a meeting.

ARTICLES ADDED

1. Article VI – Term – was added to the Agreement.
2. Article XI – Indemnification and Contribution – was moved from the Bylaws to the Agreement.
3. Article XII – Notices – was added.
4. Article XIII – Prohibition against Assignment – was added.
5. Article XV – Severability – was added and replaces Article VIII – Invalidity – of the Bylaws.
6. Article XVI – Agreement Complete – was added.
7. Article XVII – Execution in Counterparts – was added.

Law Office of Robin Johnson

ATTACHMENT B

CHANGES TO THE BYLAWS

1. Section I.B. – Officers – has been moved to its own Article. It is now Article III. The positions of Secretary, Treasurer, and Auditor have been separated into different offices. However, it allows one person to serve in all three capacities.
2. Section F of Article I – Membership – has been placed in its own Article X.
3. Section G of Article I – Accounts and Records – is not Article VIII.
4. Part 5 of Section G of Article I – Investing of Reserves – is its own Article IX, and states that the Executive Committee shall invest funds not immediately needed. The new provision deleted the reference to the County Treasurer's Office, etc. This is better addressed in the Investment Policy.
5. Section H of Article I – Loss Records – was deleted, because this is better treated by the program documents.
6. Article II – Executive Committee – is still Article II.
7. Article II – Staff of the Board of Directors – was relabeled as just "Staff."
8. Article IV – Additional Parties – was combined with Article X – Membership – as Section B.
9. Article V – Amendments – is now Article XVII.
10. Article VI – Withdrawal and Termination – is now Article XI.
11. Article VII – Enforcement – is now Article XII.
12. Article VIII – Invalidity – was moved to the Agreement and labeled "Severability."
13. Article IX – Finance – was deleted from the Bylaws. The first part states the member agency shall pay contributions. We already have that in the Agreement under the obligations of the members. The second part states the Executive Committee adopts the budget, which the Board must do. Policies should be established separately for bank accounts and who has signature authority, and not as part of the Bylaws and easier to change as needed. The County Office of Education is permitted to act as the fiscal agent. The Bylaws just provides permission that is not needed. A policy should be adopted that is easier to change.
14. Article X – Effective Date – is now Article XIV.
15. Article XI – Property, Funds, Contributions and Income – has been broken into separate Articles. The "Disposition of Property and Funds" is now Article XV. "Funds and Accounting" is addressed in Article VIII of the Agreement. "Fiscal Year" is addressed in Article V of the Bylaws. "Contributions" was provided for in the "Powers of the Authority," Article III of the Agreement. "Assessments" are addressed in Article VII of the Bylaws. References found in the Assessments section relating to program funds being legally separate was deleted.

Law Office of Robin Johnson

16. Article XII – Bylaws Applicable to Programs – was amended to discuss the creation of programs and the development of program documents. The new Article XVI does not have the detail of the programs, anticipating that other documents will be adopted which expand more fully on the operations of each program.
17. As stated earlier, Article XIII – Indemnification and Contributions – was moved to the Agreement.
18. Article XIV – Glossary – was deleted.

COVER PAGE

A PUBLIC DOCUMENT

Please type or print in ink.

NAME OF FILER (LAST) (FIRST) (MIDDLE)
Johnson Frances

1. Office, Agency, or Court

Agency Name (Do not use acronyms)
Kashia School District Board Secretary
Division, Board, Department, District, if applicable Your Position

► If filing for multiple positions, list below or on an attachment. (Do not use acronyms)

Agency: Position:

2. Jurisdiction of Office (Check at least one box)

☒ State ☐ Judge, Retired Judge, Pro Tem Judge, or Court Commissioner (Statewide Jurisdiction)
☐ Multi-County ☐ County of
☐ City of ☐ Other

3. Type of Statement (Check at least one box)

☒ **Annual:** The period covered is January 1, 2019, through December 31, 2019.
-or- The period covered is / / , through December 31, 2019.
☐ **Assuming Office:** Date assumed / /
☐ **Candidate:** Date of Election and office sought, if different than Part 1:
☐ **Leaving Office:** Date Left / / (Check one circle.)
○ The period covered is January 1, 2019, through the date of leaving office.
-or-
○ The period covered is / / , through the date of leaving office.

4. Schedule Summary (must complete) ► Total number of pages including this cover page: _____

Schedules attached

☐ **Schedule A-1 - Investments** – schedule attached ☐ **Schedule C - Income, Loans, & Business Positions** – schedule attached
☐ **Schedule A-2 - Investments** – schedule attached ☐ **Schedule D - Income – Gifts** – schedule attached
☐ **Schedule B - Real Property** – schedule attached ☐ **Schedule E - Income – Gifts – Travel Payments** – schedule attached

-or- ☒ **None** - No reportable interests on any schedule

5. Verification

MAILING ADDRESS STREET CITY STATE ZIP CODE
(Business or Agency Address Recommended - Public Document)
PO Box 129 Stewarts Point CA 95480
DAYTIME TELEPHONE NUMBER EMAIL ADDRESS
(707) 785-9682 fjohnson@scoe.org

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed (month, day, year) Signature (File the originally signed paper statement with your filing official.)

COVER PAGE

A PUBLIC DOCUMENT

Please type or print in ink.

NAME OF FILER (LAST) (FIRST) (MIDDLE)
Antone Glenda

1. Office, Agency, or Court

Agency Name (Do not use acronyms)
Kashia School District Board Trustee
Division, Board, Department, District, if applicable Your Position

► If filing for multiple positions, list below or on an attachment. (Do not use acronyms)

Agency: Position:

2. Jurisdiction of Office (Check at least one box)

☒ State ☐ Judge, Retired Judge, Pro Tem Judge, or Court Commissioner (Statewide Jurisdiction)
☐ Multi-County ☐ County of
☐ City of ☐ Other

3. Type of Statement (Check at least one box)

☒ **Annual:** The period covered is January 1, 2019, through December 31, 2019.
-or- The period covered is through December 31, 2019.
☐ **Assuming Office:** Date assumed and office sought, if different than Part 1:
☐ **Leaving Office:** Date Left (Check one circle.)
○ The period covered is January 1, 2019, through the date of leaving office.
-or-
○ The period covered is through the date of leaving office.

4. Schedule Summary (must complete) ► Total number of pages including this cover page:

Schedules attached

☐ **Schedule A-1 - Investments** – schedule attached ☐ **Schedule C - Income, Loans, & Business Positions** – schedule attached
☐ **Schedule A-2 - Investments** – schedule attached ☐ **Schedule D - Income – Gifts** – schedule attached
☐ **Schedule B - Real Property** – schedule attached ☐ **Schedule E - Income – Gifts – Travel Payments** – schedule attached

-or- ☒ **None - No reportable interests on any schedule**

5. Verification

MAILING ADDRESS STREET CITY STATE ZIP CODE
(Business or Agency Address Recommended - Public Document)
PO Box 129 Stewarts Point CA 95480
DAYTIME TELEPHONE NUMBER EMAIL ADDRESS
(707) 785-9682

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed Signature
(month, day, year) (File the originally signed paper statement with your filing official.)

COVER PAGE

A PUBLIC DOCUMENT

Please type or print in ink.

NAME OF FILER (LAST) (FIRST) (MIDDLE)
Barboza Maxine

1. Office, Agency, or Court

Agency Name (Do not use acronyms)
Kashia School District Board Trustee
Division, Board, Department, District, if applicable Your Position

► If filing for multiple positions, list below or on an attachment. (Do not use acronyms)

Agency: Position:

2. Jurisdiction of Office (Check at least one box)

☒ State ☐ Judge, Retired Judge, Pro Tem Judge, or Court Commissioner (Statewide Jurisdiction)
☐ Multi-County ☐ County of
☐ City of ☐ Other

3. Type of Statement (Check at least one box)

☒ **Annual:** The period covered is January 1, 2019, through December 31, 2019.
-or- The period covered is through December 31, 2019.
☐ **Assuming Office:** Date assumed and office sought, if different than Part 1:
☐ **Candidate:** Date of Election and office sought, if different than Part 1:
☐ **Leaving Office:** Date Left (Check one circle.)
○ The period covered is January 1, 2019, through the date of leaving office.
-or-
○ The period covered is through the date of leaving office.

4. Schedule Summary (must complete) ► Total number of pages including this cover page:

Schedules attached

☐ **Schedule A-1 - Investments** – schedule attached ☐ **Schedule C - Income, Loans, & Business Positions** – schedule attached
☐ **Schedule A-2 - Investments** – schedule attached ☐ **Schedule D - Income – Gifts** – schedule attached
☐ **Schedule B - Real Property** – schedule attached ☐ **Schedule E - Income – Gifts – Travel Payments** – schedule attached

-or- ☒ **None** - No reportable interests on any schedule

5. Verification

MAILING ADDRESS STREET CITY STATE ZIP CODE
(Business or Agency Address Recommended - Public Document)
PO Box 129 Stewarts Point CA 95480
DAYTIME TELEPHONE NUMBER EMAIL ADDRESS
(707) 785-9682

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed Signature
(month, day, year) (File the originally signed paper statement with your filing official.)

COVER PAGE

A PUBLIC DOCUMENT

Please type or print in ink.

NAME OF FILER (LAST) (FIRST) (MIDDLE)
Pinola Charlene

1. Office, Agency, or Court

Agency Name (Do not use acronyms)

Kashia School District

Board Trustee

Division, Board, Department, District, if applicable

Your Position

► If filing for multiple positions, list below or on an attachment. (Do not use acronyms)

Agency: Position:

2. Jurisdiction of Office (Check at least one box)

☒ State

☐ Judge, Retired Judge, Pro Tem Judge, or Court Commissioner
(Statewide Jurisdiction)

☐ Multi-County

☐ County of

☐ City of

☐ Other

3. Type of Statement (Check at least one box)

☒ **Annual:** The period covered is January 1, 2019, through
December 31, 2019.

☐ **Leaving Office:** Date Left / /
(Check one circle.)

-or-

The period covered is / / , through
December 31, 2019.

☐ The period covered is January 1, 2019, through the date of
leaving office.

-or-

☐ The period covered is / / , through
the date of leaving office.

☐ **Assuming Office:** Date assumed / /

☐ **Candidate:** Date of Election and office sought, if different than Part 1:

4. Schedule Summary (must complete) ► Total number of pages including this cover page: _____

Schedules attached

☐ **Schedule A-1 - Investments** – schedule attached

☐ **Schedule C - Income, Loans, & Business Positions** – schedule attached

☐ **Schedule A-2 - Investments** – schedule attached

☐ **Schedule D - Income – Gifts** – schedule attached

☐ **Schedule B - Real Property** – schedule attached

☐ **Schedule E - Income – Gifts – Travel Payments** – schedule attached

-or- ☒ **None** - No reportable interests on any schedule

5. Verification

MAILING ADDRESS STREET CITY STATE ZIP CODE
(Business or Agency Address Recommended - Public Document)
PO Box 129 Stewarts Point CA 95480
DAYTIME TELEPHONE NUMBER EMAIL ADDRESS
(707) 785-9682

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed (month, day, year)

Signature (File the originally signed paper statement with your filing official.)

STEPHEN ROATCH ACCOUNTANCY CORPORATION

Certified Public Accountants

Stephen Roatch - President
Habbas Nassar - Vice President

January 6, 2020

Management and Governing Board of
Kashia Elementary School District
P.O. Box 129
Stewarts Point, CA 95480

Year 2 of 3-year contract

This letter confirms that Kashia Elementary School District has requested our firm to perform only the audit services described in this letter and has not requested our firm to provide any specific internal control review or fraud audit service. This letter also confirms our understanding of the terms and objectives of our audit engagement and the nature and limitations of the services we will provide.

We are pleased to confirm our understanding of the services we are to provide Kashia Elementary School District for the fiscal year ending June 30, 2020. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Kashia Elementary School District as of and for the year ended June 30, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Kashia Elementary School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Kashia Elementary School District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's discussion and analysis
2. Budgetary comparison information
3. Schedules of the proportionate share of the net pension liabilities
4. Schedules of contributions

We have also been engaged to report on supplementary information other than RSI that accompanies Kashia Elementary School District's financial statements. We will subject the supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements. The Schedule of Financial Trends and Analysis will not be subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we will not express an opinion or provide any assurance on it.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting (K-12 Audit Guide)*, prescribed in the *California Code of Regulations*, Title 5, section 19810 and following, and will include tests of the accounting records of Kashia Elementary School District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Kashia Elementary School District's financial statements. Our report will be addressed to the Governing Board of Kashia Elementary School District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Kashia Elementary School District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Audit Procedures - General (Concluded)

We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions, as applicable. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures - Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform test of Kashia Elementary School District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes, management's discussion and analysis, budgetary comparison information, schedules of the proportionate share of the net pension liabilities, schedules of contributions, and supplementary schedules and information (nonaudit services), as applicable, of the Kashia Elementary School District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. As part of our engagement, we may propose standard, adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on the financial statements.

Management Responsibilities (Concluded)

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period; and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services (management's discussion and analysis, budgetary comparison information, schedules of the proportionate share of the net pension liabilities, schedules of contributions, and supplementary schedules and information, as applicable) we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and any other nonaudit services we provided and that you have reviewed and approved the financial statements and related notes and any other nonaudit services we provided prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If for whatever reason your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

In accordance with Education Code 41020, audit reports will be filed with the County Superintendent of Schools, the California Department of Education, and the State Controller's Office by December 15th following the close of the fiscal year. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Stephen Roatch Accountancy Corporation and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State Controller's Office or its designee, Department of Education, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Stephen Roatch Accountancy Corporation personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State Controller's Office. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

Stephen Roatch, Certified Public Accountant (CPA) is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. We agree that our all-inclusive fee will be **\$14,750** for the fiscal year ending June 30, 2020. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. An additional fee will be charged for attending meetings with the District's Board, if deemed appropriate.

Engagement Administration, Fees, and Other (Concluded)

Either party may terminate this agreement at any time for any reason, providing 30 days written notice is given to the other party. It is understood that payment shall be made for services rendered to the point of termination.

It is agreed that the District will withhold ten (10) percent of the audit fee until the State Controller certifies that the report conforms to the reporting provisions of the *Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting (K-12 Audit Guide)*.

In accordance with Education Code Section 14505, it is further agreed that the District will withhold fifty (50) percent of the audit fee for any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to reporting provisions of the *Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting (K-12 Audit Guide)*.

The State Controller of California has required that all Districts and auditors contracting for multi-year engagements include a stipulation that the contract is null and void if the auditor is declared ineligible to perform LEA audits.

In the event that the GASB, FASB, AICPA, GAO, OMB, or the Education Audit Appeals Panel's Office issues additional standards or audit procedures that require additional work during the audit period, we will discuss these requirements with you before proceeding further. Before starting the additional work, we will prepare an estimate of the time necessary, as well as the fee for performing the additional work. Our fee for addressing the additional requirements will be our standard hourly rates for each person involved in the additional work.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

In the event we are required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our applicable hourly rates, for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

Management and Governing Board of
Kashia Elementary School District
January 6, 2020
Page Eight of Eight

In the event that we are or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent that such obligation is or may be a direct or indirect result of your intentional or knowing misrepresentation or provision to us of inaccurate or incomplete information in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us, defend us, and hold us harmless as against such obligations.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any subsequent peer review reports. We have attached a copy of our latest external peer review report of our firm for your consideration and files. We are very pleased to participate in this review program as continued evidence of our emphasis on providing Kashia Elementary School District, the highest quality audit.

This engagement letter is contractual in nature and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We appreciate the opportunity to be of service to Kashia Elementary School District and believe this letter accurately summarizes the significant terms of our engagement. If, after full consideration, you agree that the foregoing terms shall govern this engagement, please sign this letter in the spaces provided and return the original signed letter to our office, keeping a fully-executed copy for your records.

Sincerely,

STEPHEN ROATCH ACCOUNTANCY CORPORATION



Stephen Roatch, Certified Public Accountant
President

RESPONSE:

This letter correctly sets forth the understanding of Kashia Elementary School District.

Management - Approved by:

Governing Board - Acknowledged by:

Name: _____

Title: _____

Board President

Date: _____

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Revenue Limit = LCFF	8011 \$ 56,015	\$ 66,724	\$ 64,973	\$ 72,681	\$ 84,996	\$ 90,445	\$ 96,150
EPA	8012 \$ 28,602	\$ 22,894	\$ 21,135	\$ 15,527	\$ 10,300	\$ 6,523	\$ 4,523
Taxes	8041 \$ 95,328	\$ 98,064	\$ 94,716	\$ 98,978	\$ 98,068	\$ 100,029	\$ 102,030
Misc	80xx \$ 571	\$ -	\$ 7,422	\$ 7,422	\$ 7,661	\$ 7,671	\$ 7,672
TOTAL REVENUE LIMIT	\$ 180,516	\$ 187,682	\$ 180,824	\$ 194,608	\$ 201,025	\$ 204,668	\$ 210,375
M&O Impact Grant	8110 \$ 81,381	\$ 34,537	\$ 52,790	\$ 156,357	\$ 65,000	\$ 65,000	\$ 65,000
Misc	8181 \$ 6,764	\$ -	\$ 283	\$ -	\$ -	\$ -	\$ -
Title II	8290 \$ 700	\$ 479	\$ -	\$ 573	\$ 500	\$ 200	\$ 200
Indian Ed	8290 \$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
REAP	8290 \$ 30,715	\$ 19,416	\$ 16,788	\$ 16,546	\$ 18,625	\$ 17,000	\$ 17,000
TOTAL FEDERAL	\$ 119,560	\$ 58,432	\$ 73,861	\$ 179,420	\$ 88,125	\$ 86,200	\$ 86,200
Mandated Costs	8550 \$ 8,543	\$ 3,214	\$ 1,228	\$ 2,024	\$ 300	\$ 300	\$ 300
STRS/PERS - On- Behalf	8590 \$ 2,902	\$ 3,693	\$ 4,417	\$ 10,248	\$ 5,367	\$ 5,000	\$ 5,000
Lottery	8560 \$ 2,818	\$ 1,682	\$ 807	\$ 2,669	\$ 1,950	\$ 1,000	\$ 1,000
Misc	85xx \$ 1,470	\$ 19,162	\$ 2,071	\$ 2,071	\$ -	\$ -	\$ -
TOTAL STATE	\$ 15,733	\$ 27,751	\$ 6,452	\$ 17,012	\$ 7,617	\$ 6,300	\$ 6,300
Interest	8660 \$ 819	\$ 2,054	\$ 3,978	\$ 8,319	\$ 4,000	\$ 3,800	\$ 3,800
Misc (pre-sch, bus, grant**	8699 \$ 8,592	\$ 9,167	\$ 3,770	\$ 7,554	\$ 2,500	\$ 3,000	\$ 3,000
Van	8699 \$ 11,367	\$ 10,795	\$ 10,414	\$ -	\$ -	\$ -	\$ -
RSP Pass Through	8792 \$ 59,267	\$ 90,659	\$ 31,709	\$ (38,045)	\$ 100,295	\$ 100,000	\$ 100,000
TOTAL LOCAL	\$ 80,045	\$ 112,675	\$ 49,871	\$ (22,172)	\$ 106,795	\$ 106,800	\$ 106,800
TOTAL REVENUES	\$ 395,854	\$ 386,540	\$ 311,731	\$ 368,868	\$ 403,562	\$ 403,968	\$ 409,675

ADA

2013-14 = 6.86

2014-15 = 13.37

2015-16 = 13.23

2016-17 = 7.32

2017-18 = 9.41

2018-19 = 9.59

2019-20 = 9

2020-21 = 9

2021-22 = 9

11-Dec-19

P1 ADA = 11.14 but enrollment dropped to 11 students from 12.

- *Continue as necessary small school
- *Enrollment flucuations 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, using a retired substitute
- *Van revenue discontinued and services reverted to high school
- ** 2018-19 Revenue for SELPA pass-through, recaptured for 2015/16 - 2017/18

<u>Title</u>		<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Certificated Payroll 1xx								
RSP Sub		\$ 19,080	\$ -	\$ -	\$ 22,187	\$ 10,067	\$ 22,660	\$ 22,660
Sub/Cultural Ed		\$ -	\$ -	\$ 5,550	\$ 2,793	\$ 1,500	\$ 1,000	\$ 1,000
Teacher		\$ -	\$ 53,394	\$ 52,696	\$ 51,511	\$ 38,030	\$ 56,651	\$ 56,651
TOTAL Certificated		\$ 19,080	\$ 53,394	\$ 58,246	\$ 76,491	\$ 49,597	\$ 77,539	\$ 77,539
Classified Payroll								
Aides	21xx	\$ 53,774	\$ -	\$ -	\$ -	\$ 27,358	\$ -	\$ -
Van Driver	22xx	\$ 10,186	\$ 6,648	\$ 3,630	\$ -	\$ -	\$ -	\$ -
Maintenance	22xx	\$ 2,073	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business Manager	23xx	\$ 6,345	\$ 22,980	\$ 20,535	\$ 22,380	\$ 24,200	\$ 24,200	\$ 24,200
Cultural Ed/Intervent	29xx	\$ -	\$ -	\$ 77	\$ 5,175	\$ 4,800	\$ 5,000	\$ 5,000
Food Service	29xx	\$ -	\$ -	\$ 866	\$ -	\$ -	\$ -	\$ -
Board Stipend	295x	\$ 720	\$ 709	\$ 930	\$ 960	\$ 1,000	\$ 1,000	\$ 1,000
TOTAL Classified		\$ 73,095	\$ 30,337	\$ 26,038	\$ 28,515	\$ 57,358	\$ 30,200	\$ 30,200
STRS/PERS On Behalf								
Certificated Benefits	5.00%	\$ 2,902	\$ 3,670	\$ 4,369	\$ 10,248	\$ 5,367	\$ 5,500	\$ 5,500
STRS		\$ 2,330	\$ 4,291	\$ 2,424	\$ 9,345	\$ 7,893	\$ 14,536	\$ 14,536
Classified Benefits	10.50%	\$ -	\$ 6,522	\$ 7,604	\$ 10,002	\$ 13,259	\$ 14,035	\$ 14,035
PERS		\$ 7,938	\$ 2,984	\$ 2,321	\$ 2,637	\$ 5,165	\$ 3,171	\$ 3,171
Medical		\$ 5,590	\$ 3,192	\$ 3,189	\$ 4,043	\$ 9,994	\$ 6,886	\$ 7,520
		\$ 26,194	\$ -	\$ -	\$ -	\$ 10,500	\$ 6,000	\$ 10,000
TOTAL Benefits		\$ 44,954	\$ 20,659	\$ 19,907	\$ 29,830	\$ 41,363	\$ 40,108	\$ 44,942
Books								
Classroom	421x	\$ -	\$ -	\$ -	\$ 2,861	\$ 1,000	\$ 1,500	\$ 1,500
Misc-PE/Grad/Trip	431x	\$ 4,043	\$ 9,906	\$ 7,995	\$ 5,099	\$ 7,444	\$ 7,500	\$ 7,500
Computer Software	434x	\$ -	\$ 100	\$ -	\$ 994	\$ 1,700	\$ 1,000	\$ 1,000
Office	435x	\$ -	\$ 1,000	\$ 1,248	\$ 3,180	\$ 6,500	\$ 3,000	\$ 3,000
Janitorial	435x	\$ 1,668	\$ 225	\$ 1,425	\$ 1,077	\$ 1,300	\$ 1,500	\$ 1,500
Van	436x	\$ 400	\$ 686	\$ 187	\$ 404	\$ 1,100	\$ 1,000	\$ 1,000
Maintenance	436x	\$ 4,271	\$ 3,598	\$ 4,819	\$ 312	\$ 2,150	\$ 2,000	\$ 2,000
Food Service	438x	\$ -	\$ 5,177	\$ 1,230	\$ 2,434	\$ 3,000	\$ 3,000	\$ 3,000
MISC/PTO	439x	\$ 278	\$ 925	\$ 637	\$ 1,226	\$ 1,500	\$ 1,500	\$ 1,500
Small Equip	44xx	\$ (4,000)	\$ 543	\$ 1,447	\$ 3,975	\$ 6,050	\$ 2,500	\$ 2,500
TOTAL Supplies		\$ 7,310	\$ 22,651	\$ 18,988	\$ 21,562	\$ 31,744	\$ 24,500	\$ 24,500

<u>Title</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Travel	\$ 866	\$ 479	\$ 1,206	\$ 2,107	\$ 3,100	\$ 2,400	\$ 2,400
Dues	\$ -	\$ -	\$ -	\$ -	\$ 330	\$ -	\$ -
Insurance	\$ 848	\$ 836	\$ 1,269	\$ 1,240	\$ 1,806	\$ 1,900	\$ 2,000
Utilities	\$ 12,748	\$ 12,810	\$ 11,237	\$ 11,275	\$ 14,300	\$ 14,500	\$ 14,500
Repairs	\$ 3,385	\$ 456	\$ 1,283	\$ 313	\$ 2,000	\$ 1,500	\$ 1,500
Recess	\$ -	\$ 1,832	\$ 864	\$ 1,673	\$ -	\$ -	\$ -
Rental	\$ 1,216	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -
Copier	\$ 1,038	\$ 1,866	\$ 2,586	\$ 1,870	\$ 3,200	\$ 3,400	\$ 3,500
Custodian	\$ -	\$ 2,051	\$ 1,781	\$ 394	\$ 2,000	\$ 3,000	\$ 3,000
MiscVan	\$ 172	\$ 2,859	\$ 2,919	\$ 1,248	\$ 500	\$ 1,000	\$ 1,000
MiscFood	\$ 695	\$ 1,230	\$ 1,835	\$ 1,779	\$ 2,500	\$ 2,500	\$ 2,500
Board	\$ 350	\$ -	\$ -	\$ 352	\$ -	\$ -	\$ -
Maintenance	\$ 2,768	\$ 6,540	\$ 5,765	\$ 10,173	\$ 6,500	\$ 6,500	\$ 6,500
DP	\$ 2,558	\$ 3,188	\$ 4,406	\$ 3,690	\$ 4,500	\$ 4,500	\$ 4,500
Legal	\$ 3,313	\$ 2,401	\$ -	\$ 5,902	\$ 1,500	\$ 500	\$ 500
Advertisement	\$ 172	\$ 96	\$ 226	\$ 348	\$ 800	\$ 350	\$ 350
Audit	\$ 10,500	\$ 22,800	\$ 14,350	\$ 14,250	\$ 14,000	\$ 15,000	\$ 15,000
Fiscal Services	\$ 12,457	\$ 470	\$ -	\$ -	\$ -	\$ -	\$ -
Administrator	\$ 81,066	\$ 110,401	\$ 109,291	\$ 114,142	\$ 122,271	\$ 124,000	\$ 126,000
Tech	\$ 2,867	\$ 9,859	\$ 1,842	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
Prof Serv/Lang/Nurse	\$ 4,000	\$ 1,150	\$ -	\$ 850	\$ -	\$ 1,000	\$ 1,000
Alarm	\$ 1,669	\$ 1,350	\$ 1,312	\$ 990	\$ 1,500	\$ 1,500	\$ 1,500
RSP	\$ -	\$ 959	\$ 6,046	\$ 2,728	\$ 18,301	\$ 20,000	\$ 20,000
Class Assist	\$ -	\$ 1,369	\$ 1,092	\$ 727	\$ 4,000	\$ 3,000	\$ 3,000
Telephone	\$ -	\$ 2,588	\$ 2,626	\$ 2,182	\$ 2,500	\$ 2,500	\$ 2,500
Intervention	\$ -	\$ -	\$ -	\$ 3,350	\$ -	\$ -	\$ -
Misc/Ed Effect	\$ -	\$ -	\$ 2,110	\$ 1,113	\$ 500	\$ 500	\$ 500
Total Services	\$ 142,688	\$ 187,710	\$ 174,046	\$ 209,556	\$ 227,999	\$ 230,422	\$ 232,892
<u>Capital Outlay</u>	\$ -	\$ -	\$ -	\$ 18,363	\$ 24,412	\$ -	\$ -
<u>Other Outgo</u>	\$ 1,420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 288,547	\$ 314,751	\$ 297,225	\$ 355,950	\$ 413,082	\$ 402,769	\$ 410,073
Beginning Bal	\$ 42,260	\$ 149,567	\$ 221,357	\$ 235,863	\$ 248,781	\$ 239,261	\$ 240,460
Revenues	\$ 395,854	\$ 386,540	\$ 311,731	\$ 368,868	\$ 403,562	\$ 403,968	\$ 409,675
Expenditures	\$ 288,547	\$ 314,750	\$ 297,225	\$ 355,950	\$ 413,082	\$ 402,769	\$ 410,073
Ending Balance	\$ 149,567	\$ 221,357	\$ 235,863	\$ 248,780	\$ 239,261	\$ 240,460	\$ 240,062
	\$ 107,307	\$ 71,789	\$ 14,506	\$ 12,918	\$ (9,520)	\$ 1,199	\$ (398)

Note:

- 1xxx = Teacher salary budgeted at BA+90 all years for 1 FTE
- 1xxx = Continue one full time teacher at top of salary schedule - New Teacher in 2019-20 - Pending Credential
- 1xxx = RSP teacher hired for .2 FTE, moved to .4 FTE then resigned, have a temporary sub - pending two days per week
- 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 dashboard, no medical, cert misc payroll at 5%, class at 10.5%
- 3xxx=STRS = 19/20 = 17.1, 20/21 = 18.1, 21/22 = 18.1; PERS = 19/20 = 19.721, 20/21 = 22.8, 21/22 = 24.9
- 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.
- 6xxx= Prop 39 HVAC/Furnace in 2018/19; carpeting in classroom and teacherage 2019/20
- 7xxx = Eliminated transfer to Fund 40

12/11/2019

Kashia Elementary
School District

Comprehensive School Safety Plan
March 2017 – June, 2020

Members of the Governing Board

Charlene Pinola, President
Glenda Antone, Clerk
Maxine Barboza

Members of the Safety Committee

Joseph Swain, Aide/Teacher
Frances Johnson, Superintendent/ Principal
Coleen McCloud, Parent Teacher Organization
Sea Ranch Fire Protection Department
Sonoma County Sheriff
Kashia Tribal Council

Date Adopted by School Board: March 8, 2017 – Updated November 13, 2019

Kashia Elementary School District

	Section/Page
SECTION A: School Safety Plan	
School Vision Statement	
Data Analysis, including Assessment of Current status of school crime	
Goals for Desired Change	
Strategies and Activities	
Action Plan: Component I, People and Programs	
Action Plan: Component II, Place / Physical Environment	
Communication & Evaluation of the Plan	
SECTION B: Adopted Board Policies	
Child Abuse Reporting	
Disaster Procedures	
Discipline, Suspensions and Expulsion Policies	
Notifying Teachers of Dangerous Pupils Policy	
Discrimination and Harassment Policies	
Dress Code Policy	
Hate Crime Policy and Procedures	
Safe Ingress and Egress & Visitors Policy	
Safe & Orderly Environment Conducive to Learning	
Weapons and Drug and Alcohol Policies	
Uniform Complaint Procedures	
Non-Discrimination Policy	
Tobacco Free Campus	
Mandated Teacher Training Resources	
SECTION C: Disaster Preparedness and Emergency Procedures Plan	
Emergency Contacts	
Schedule of Emergency Drills for Current Year	
General Emergency Procedures	
Emergency Operations Organizational Chart	
Incident Command Responsibilities	
Emergency Procedures:	
Emergency Report Forms	
Emergency Supply Locations and Lists	
Emergency Recovery Plan	
Adaptations for Students with Disabilities	
The Language of Emergencies	
Emergency Glossary Terms	
SECTION D: Kashia Family Handbook	
Appendix A: Annual Report on Status of the Plan (SARC)	

Kashia Elementary School District

Kashia School is a kindergarten through eighth grade elementary school district. The rural, one school district is located in the northwest corner of Sonoma County. The district is one of the smallest, sitting in the middle of Horicon School District on Tribal land. Kashia has a population of 19 students. The original one room schoolhouse is still located on an adjacent property, and operates as a museum.

There is one part time classroom aide, with two part time assistants who perform lunch, custodial and recess duties. District personnel consists of a Principal/Superintendent/acting teacher hired from SCOE, a supplemental Business Manager, a supplemental cultural studies and intervention assistant.

District Safety Vision:

A safe school is a place where learning can occur in a welcoming environment free of intimidation, violence and fear. Kashia Elementary School district is dedicated to providing a safe environment for children so they can focus on learning and growing.

District Safety Mission

Kashia Elementary School District is committed to the safety and security of students, staff, and visitors within Kashia School facilities. Professional development and collaborative partnerships are necessary to the success of the safety plan and emergency management efforts that include prevention, preparedness, response, and recovery procedures relevant to potential natural and human caused crisis.

Safe School Planning

Safe School planning is a partnership that includes a working relationship with local emergency responders, community members, parents and students. A safe school plan is a dynamic process that is comprehensive, evaluative and constantly evolving. The Kashia Elementary School District Comprehensive School Safety Plan will be reviewed, evaluated, and amended as needed each school year by the Parent Teacher Organization and the Board of Trustees. If there are any significant changes, the revised plan will be placed on the February regular meeting of the Board of Trustees for public hearing to allow public input before it is readopted.

Our Goals

This Comprehensive School Safety plan has several overarching goals. They are as follows:

- To help our Kashia community create a school atmosphere that is safe, respectful, fair, and conducive to learning.
- To prepare ourselves to respond calmly and competently to any possible disaster, keeping foremost always the safety and well-being of students and staff.
- To comply fully with all requirements of the California Education Code.

To further these goals, this plan has been prepared in conformance with the provisions of California Education Code #32282 and all relevant Kashia Elementary School District Board and Administrative Policies.

Rights

“All students and staff of primary, elementary, junior high, and high schools have an inalienable right to attend campuses which are safe, secure, and peaceful.”

California Constitution, Article 1, and Section 28(c): Right to Safe Schools

Data Analysis

Data Source	2017-18	2018-19
California Health Kids Survey		
Suspensions	X	X
Office Discipline Records	X	X
Attendance Trends	X	X
Community data (parent survey)		

Conclusions from Data:

- Healthy Kids Survey was not administered in 2018, percentage of parent permissions was not sufficient.
- Suspensions records in 2018-19 were for 0 students.
- Baseline office referral data kept from 2018-19 had no occurrences.
- Average daily attendance in 2018-19 of the 19 students
-

Grade	1 st Trim	2nd trim			3rd trim	Average
Kinder						1.96
1 st						1.24
2 nd						1.89
3 rd						2.47
4 th						
5 th						
6 th						.74
7 th						.33
8 th						1.84

Attendance continues to be an issue for Kashia School District

Conclusions from Parent, Teacher and Student Input:

Parent surveys were not distributed in the 2018-19 school year.



Goals, Strategies and Activities for Ensuring a Safe and Orderly Environment

Component I – People and Programs - Supports and Engagement Violence, Victimization & Substance Use

Goal #1
Comprehensive implementation of Second Step Curriculum K-8.
Measurable Objective: By June, 2020, 90% of students will be able to consistently use strategies for solving conflicts, supporting appropriate behavior of peers, calming themselves, taking risks or challenges, as measured by trimester surveys to be completed by yard supervisors or teacher.
Action Steps
1.0 Classroom will conduct Safety lessons each week.
2.0 Playground support with principal observation and coaching at recess.
3.0 Parent Communication and Education of strategies and similar language to be reinforce.

Responsible leads and participants	Frances Johnson, Principal/Superintendent
Completion Date and Budget	By August 2019 Training, collaboration time, coaching (ongoing)
Resources Needed	Instructional funding for curriculum resources. Release time or scheduling for teacher to model lessons
How we will Monitor and evaluate	Monthly check-in at staff/collaboration meetings Observations of lessons Student observation Discipline records evaluated for decreases

Component II – Place

Goal #1: Playground Improvement
Objective: To post playground hours and supervision guidelines. Monitor grounds maintenance. Paint playground as needed and inspect for damage.
Action Steps
1.0 Phase 1: <ul style="list-style-type: none">a. Signs posted in a visible location.b. Custodian/maintenance contracted employees inspect playground and equipment on a weekly basis.c. Superintendent/teacher communicate with parent group about needs and concerns.

Communication and Evaluation of the Plan

Responsible leads and participants	Frances Johnson, Superintendent/Principal –
Completion Date and Budget	August 2019 \$500 maintenance
Resources Needed	Volunteers, and time
How we will Monitor and evaluate	Monthly facility meetings Monthly board and parent group reporting

Method for Communicating Plan and Notifying Public: <i>Ed Code 32288</i>	Date of Public Hearing : <u>June 6, 2019</u> Site of Public Hearing: <u>Kashia School District, Classroom</u> •	
	The School is encouraged to notify, in writing, the following persons and entities, if available, of the public meeting: <ul style="list-style-type: none"> In order to ensure compliance with this article, each School District or County Office of Education shall annually notify the State Department of Education by October 15 of any schools that have not complied with <i>Ed Code 32281</i> 	
Review of Progress for Last Year	Name: Frances Johnson	Date: November 14, 2019
Law Enforcement Review	Name:	Date: tbd
Parent Teacher Org	Name: TBD	Date: NA
School Board Approval	Name: Charlene Pinola	Date: November 14, 2019

Method of Evaluation: How was the previous plan monitored?

What progress was made on Component 1 (People and Programs)?

Resources provided for new teacher. Lessons are currently being taught weekly, as observed and reported by superintendent/principal.

Discipline School –Behavior expectations and discipline consequences reviewed in class at the beginning of the year, and mid year.

What progress was made on Component 2 (Place / Physical Environment)

For the 2016-17 school year, classroom and bathrooms were painted and reconfigured to make a more positive learning environment. 2017-18 weaving class was introduced to promote cultural pride and education. 2019-20 the classroom was repainted with new carpet installation as well as classroom re-configuration for better learning environment.

Signs have been purchased for playground hours as well as drug and alcohol usage on campus and the consequences of each.

Units	30	45	60	75	90
YEAR					
1	\$ 39,037	\$ 41,268	\$ 43,499	\$ 45,731	\$ 47,961
2	\$ 39,760	\$ 41,992	\$ 44,223	\$ 46,455	\$ 48,685
3	\$ 40,484	\$ 42,716	\$ 44,946	\$ 47,178	\$ 49,409
4	\$ 41,208	\$ 43,439	\$ 45,669	\$ 47,901	\$ 50,133
5	\$ 41,931	\$ 44,164	\$ 46,394	\$ 48,624	\$ 50,855
6	\$ 42,655	\$ 44,887	\$ 47,117	\$ 49,349	\$ 51,579
7		\$ 45,610	\$ 47,841	\$ 50,073	\$ 52,304
8			\$ 48,564	\$ 50,797	\$ 53,029
9			\$	\$ 51,519	\$ 53,750
10			\$	\$ 52,243	\$ 54,472

	PROPOSED	4% Increase	2019-20	10-Apr-19
1	\$ 40,598	\$ 42,919	\$ 45,239	\$ 47,560
2	\$ 41,350	\$ 43,672	\$ 45,992	\$ 48,313
3	\$ 42,103	\$ 44,425	\$ 46,744	\$ 49,065
4	\$ 42,856	\$ 45,177	\$ 47,496	\$ 49,817
5	\$ 43,608	\$ 45,931	\$ 48,250	\$ 50,569
6	\$ 44,361	\$ 46,682	\$ 49,002	\$ 51,323
7		\$ 47,434	\$ 49,755	\$ 52,076
8			\$ 50,507	\$ 52,829
9				\$ 53,580
10				\$ 54,333

YEAR		Aide	Custodian	Maintenance	Van Driver	Vendor
		Payroll	Payroll	Payroll	Payroll	Accts Payable
1	\$	16.80	\$ 13.00	\$ 15.00	\$ 13.00	Minimum
2	\$	17.40	\$ 13.50	\$ 15.50	\$ 13.50	Wage
3	\$	18.00	\$ 14.00	\$ 16.00	\$ 14.00	
4	\$	18.60	\$ 14.50	\$ 16.50	\$ 14.50	\$11.50
5	\$	19.20	\$ 15.00	\$ 17.00	\$ 15.00	

PROPOSED 2019-20 4/10/2019

1	\$	17.50	\$ 13.50	\$ 15.60	\$ 13.50	\$ 12.00
2	\$	18.10	\$ 14.00	\$ 16.10	\$ 14.00	
3	\$	18.70	\$ 14.50	\$ 16.60	\$ 14.50	
4	\$	19.30	\$ 15.00	\$ 17.10	\$ 15.00	
5	\$	19.90	\$ 15.50	\$ 17.60	\$ 15.50	

STEP	BA	BA+30	BA+35	BA+40	BA+45	BA+50	BA+55	BA+60	BA+65	BA+70	BA+75	BA+80	BA+85	BA+90	BA+95
1	43755	47537	47992	48448	48904										
2	45024	48249	48938	49631	50321	51205	52087	52969							
3	46333	49056	49965	50863	51780	52688	53596	54507	55416	56322	57230	58137	59045		
4		50478	51414	52348	53282	54218	55152	56088	57022	57959	58892	59825	60760	61694	62621
5		52442	52904	53865	54828	55787	56751	57712	58673	59637	60598	61561	62522	63485	64436
6		53448	54439	55429	56417	57410	58405	59396	60383	61372	62358	63348	64337	65326	66307
7		54998	56016	57035	58053	59071	60090	61109	62127	63147	64167	65184	66203	67220	68227
8		56594	57642	58691	59737	60787	61834	62883	63931	64977	66025	67074	68122	69170	70208
9		58237	59314	60393	61471	62548	63626	64704	65761	66817	67873	68973	70075	71174	72241
10		59924	61032	62143	63254	64364	65505	66581	67690	68800	69911	71019	72127	73237	74335
11			62801	63944	65087	66227	67371	68514	69655	70797	71939	73080	74223	75365	76494
12				65797	66973	68147	69325	70498	71673	72848	74025	75197	76372	77549	78712
13					68916	70124	71333	72542	73753	74961	76171	77380	78587	79795	80993
14						72158	73400	74645	75890	77133	78380	79623	80867	82111	83343
15						74250	75528	76831	78090	79370	80652	81932	83212	84492	85759
16						76403	77719	79037	80355	81671	82991	84307	85626	86944	88247
	STIPENDS:					LONGEVITY:					OTHER:				
	Masters = \$2000					YEAR 17 = +\$1000					Alternate TIC = \$75 day/ \$45 half day				
	Specialist Credential = \$1000					YEAR 20 = +\$1000					Dance = \$100 per dance up to 5				
	TIC (40 days) = \$3000					YEAR 23 = +\$1000					Clubs/Sports = Negotiable				
	AST Coordinator = \$1500					YEAR 26 = +\$1000					Extra Duty = Per Salary Calculation				
	Garden Coordinator = \$1000										Graduation Planning = \$350				

YEAR	Range A	Range B	Range C	Range D	Range E1	Range E2	Range F	Range G	Range H
1	\$ 15.23	\$ 15.37	\$ 15.51	\$ 16.75	\$ 17.39	\$ 18.54	\$ 19.53	\$ 20.31	\$ 23.64
2	\$ 16.07	\$ 16.20	\$ 16.35	\$ 17.59	\$ 18.19	\$ 19.33	\$ 20.60	\$ 21.13	\$ 24.60
3	\$ 16.87	\$ 17.00	\$ 17.15	\$ 18.43	\$ 18.77	\$ 19.92	\$ 21.47	\$ 21.96	\$ 25.56
4	\$ 17.70	\$ 17.83	\$ 17.99	\$ 19.27	\$ 19.82	\$ 20.96	\$ 22.33	\$ 22.77	\$ 26.60
5	\$ 18.53	\$ 18.67	\$ 18.81	\$ 20.13	\$ 20.62	\$ 21.78	\$ 23.15	\$ 23.61	\$ 27.65
6	\$ 19.33	\$ 19.48	\$ 19.61	\$ 20.96	\$ 21.47	\$ 22.61	\$ 24.00	\$ 24.42	\$ 28.76
7	\$ 20.17	\$ 20.32	\$ 20.45	\$ 21.81	\$ 22.27	\$ 23.43	\$ 24.86	\$ 25.27	\$ 29.90
8	\$ 20.99	\$ 21.14	\$ 21.27	\$ 22.67	\$ 23.08	\$ 24.23	\$ 25.71	\$ 26.08	\$ 31.11
9	\$ 21.52	\$ 21.66	\$ 21.81	\$ 23.51	\$ 23.88	\$ 25.03	\$ 26.54	\$ 26.92	\$ 32.36
10	\$ 22.06	\$ 22.21	\$ 22.35	\$ 24.35	\$ 24.71	\$ 25.86	\$ 27.00	\$ 27.74	\$ 33.64
13	\$ 22.61	\$ 22.76	\$ 22.91	\$ 24.96	\$ 25.33	\$ 26.51	\$ 27.67	\$ 28.44	\$ 34.49
16	\$ 23.17	\$ 23.34	\$ 23.48	\$ 25.58	\$ 25.96	\$ 27.16	\$ 28.37	\$ 29.15	\$ 35.35
19	\$ 23.76	\$ 23.92	\$ 24.08	\$ 26.23	\$ 26.61	\$ 27.85	\$ 29.08	\$ 29.86	\$ 36.24
22	\$ 24.35	\$ 24.51	\$ 24.68	\$ 26.89	\$ 27.28	\$ 28.54	\$ 29.80	\$ 30.62	\$ 37.15
25	\$ 24.96	\$ 25.13	\$ 25.30	\$ 27.55	\$ 27.97	\$ 29.25	\$ 30.56	\$ 31.38	\$ 38.07
28	\$ 25.58	\$ 25.76	\$ 25.93	\$ 28.24	\$ 28.67	\$ 29.99	\$ 31.32	\$ 32.18	\$ 39.03
31	\$ 26.23	\$ 26.41	\$ 26.58	\$ 28.95	\$ 29.38	\$ 30.74	\$ 32.09	\$ 32.97	\$ 40.00
34	\$ 26.89	\$ 27.06	\$ 27.24	\$ 29.68	\$ 30.12	\$ 31.51	\$ 32.90	\$ 33.79	\$ 41.02
	Lunch Custodian		Range A						
	Van Driver		Range A		Level II Stipend (AA) = \$1000				
	Instructional Aide		Range A		Level III Stipend (BA) = \$1500				
	Bilingual Aide		Range B		Water Certification Stipend = \$1000				
	RSP Aide		Range C						
	RSP one-to-one Aide		Range D		Overnight Field Trip = \$75 per night				
	Food Service Worker		Range D		\$250 Stipend Years: 12 -15 -18 - 21 - 24 - 27 - 30 - 33				
	Food Service Clerk		Range E1						
	Custodian Director		Range E1						
	Food Service Director		Range E2						
	Library Manager		Range E2						
	Transportation		Range F						
	Maintenance		Range H						
	PreSchool		Range H						



AUDIT CERTIFICATION

2018-19 FINANCIAL REPORT/AUDIT

District/Charter Name Kashia School District Sonoma County, California

In accordance with Education Code section 41020.3, the Governing Board must review and accept the prior year's Financial Report/Audit, at a public meeting, on or before January 31 (or for charter schools pursuant to Education Code section 47605) and

THEREBY, as written verification of said review, the Governing Board reviewed and accepted

on January 22, 2020 the Annual Financial Report as of June 30, 2019.

(Signature) District Superintendent/Charter School Official

Date

Frances Johnson
Printed name

Submit the original signature copy of the Audit Certification by **February 15, 2020** to your **SCOE Advisor** at:

Business Services
Sonoma County Office of Education
5340 Skylane Boulevard
Santa Rosa, CA 95403

**KASHIA ELEMENTARY SCHOOL DISTRICT
COUNTY OF SONOMA
STEWARTS POINT, CALIFORNIA**

AUDIT REPORT

JUNE 30, 2019

KASHIA ELEMENTARY SCHOOL DISTRICT

JUNE 30, 2019

TABLE OF CONTENTS

	<u>Page</u>
<u>FINANCIAL SECTION</u>	
Independent Auditor's Report	1
Management's Discussion and Analysis (Unaudited)	4
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	14
Statement of Activities	15
Fund Financial Statements:	
Balance Sheet - Governmental Funds	16
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	17
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	18
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	19
Notes to the Basic Financial Statements	20
<u>REQUIRED SUPPLEMENTARY INFORMATION SECTION</u>	
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund	45
Schedule of the Proportionate Share of the Net Pension Liability - CalSTRS	46
Schedule of the Proportionate Share of the Net Pension Liability - CalPERS	47
Schedule of Contributions - CalSTRS	48
Schedule of Contributions - CalPERS	49
Notes to Required Supplementary Information Section	50

KASHIA ELEMENTARY SCHOOL DISTRICT

JUNE 30, 2019

TABLE OF CONTENTS (CONCLUDED)

Page

SUPPLEMENTARY INFORMATION SECTION

Organization/Board of Education/Administration 53

Schedule of Average Daily Attendance 54

Schedule of Instructional Time 55

Reconciliation of Annual Financial and Budget Report
with Audited Financial Statements 56

Schedule of Financial Trends and Analysis 57

Notes to Supplementary Information 58

OTHER INDEPENDENT AUDITOR'S REPORTS SECTION

Independent Auditor's Report on State Compliance 59

Independent Auditor's Report on Internal Control over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards* 63

FINDINGS AND QUESTIONED COSTS SECTION

Schedule of Findings and Questioned Costs:

Section I - Summary of Auditor's Results 65

Section II - Financial Statement Findings 66

Section III - State Award Findings and Questioned Costs 67

Schedule of Prior Year Recommendations 68

FINANCIAL SECTION

STEPHEN ROATCH ACCOUNTANCY CORPORATION

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Board of Education
Kashia Elementary School District
Stewarts Point, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Kashia Elementary School District, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Kashia Elementary School District, as of June 30, 2019, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require management's discussion and analysis, the budgetary comparison information, the schedules of proportionate share of the net pension liabilities, and the schedules of contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Kashia Elementary School District's basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information listed in the table of contents is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information listed in the table of contents is fairly stated in all material respects in relation to the basic financial statements as a whole.

The Schedule of Financial Trends and Analysis has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2019 on our consideration of Kashia Elementary School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Kashia Elementary School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Kashia Elementary School District's internal control over financial reporting and compliance.

Stephen Roatch Accountancy Corporation

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

December 6, 2019

**KASHIA ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(PREPARED BY DISTRICT MANAGEMENT)**

This section of Kashia Elementary School District's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2019. Please read it in conjunction with the Independent Auditor's Report presented on pages 1 through 3, and the District's financial statements, which immediately follow this section.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and Statement of Activities, presented on pages 14 and 15, provide information about the activities of the District as a whole and present a longer-term view of the District's finances. The fund financial statements for governmental activities, presented on pages 16 through 19, provide information about how District services were financed in the short-term, and how much remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds.

FINANCIAL HIGHLIGHTS

- The District's net position increased from \$131,469 at June 30, 2018, up to \$160,592 at June 30, 2019, an increase of 22.2%.
- On the Statement of Activities, total current year revenues exceeded total current year expenses by \$29,123.
- Net capital assets increased \$11,657 due to the current year acquisition of \$18,363 of new capital assets and the current year recognition of \$6,706 depreciation expense.
- Total long-term liabilities increased \$3,133, due to the current year increase in the District's net pension liabilities related to its participation in the CalSTRS and CalPERS pension plans.
- The current year P-2 average daily attendance (ADA) increased 1 ADA from the prior fiscal year.
- The District's General Fund produced an operating surplus of \$12,918 and reported a \$121,773 increase in its available reserves.
- The District maintains sufficient reserves for a district its size. It meets the state required minimum reserve of \$67,000. During fiscal year 2018-19, total General Fund expenditures and other financing uses totaled \$355,951. At June 30, 2019, the District had available reserves of \$248,780 in the General Fund, which represents a reserve of 69.9%.

**KASHIA ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(PREPARED BY DISTRICT MANAGEMENT)**

THE FINANCIAL REPORT

The full annual financial report consists of three separate parts, including the basic financial statements, supplementary information, and Management's Discussion and Analysis. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives, government-wide and funds.

- Government-wide financial statements, which comprise the first two statements, provide both short-term and long-term information about the District's overall financial position.
- Individual parts of the District, which are reported as fund financial statements comprise the remaining statements.
 - ❖ Basic services funding is described in the governmental fund statements. These statements include short-term financing and identify the balance remaining for future spending.
 - ❖ Short and long-term financial information about the activities of the District that operate like businesses are provided in proprietary fund statements, when applicable.
 - ❖ Financial relationships, for which the District acts as an agent or trustee for the benefit of others to whom the resources belong, are presented in the fiduciary fund statements, when applicable.

Notes to the financials, which are included in the financial statements, provide more detailed data and explain some of the information in the statements. The required supplementary information provides further explanations and provides additional support for the financial statements. A comparison of the District's budget for the year is included.

Reporting the District as a Whole

The District as a whole is reported in the government-wide statements and uses accounting methods similar to those used by companies in the private sector. All of the District's assets and liabilities are included in the Statement of Net Position. The Statement of Activities reports all of the current year's revenues and expenses regardless of when cash is received or paid.

The District's financial health (net position) can be measured by the difference between the District's assets and liabilities.

- Increases or decreases in the net position of the District over time are indicators of whether its financial position is improving or deteriorating, respectively.
- Additional non-financial factors such as the condition of school buildings and other facilities, and changes in the property tax base of the District need to be considered in assessing the overall health of the District.

**KASHIA ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(PREPARED BY DISTRICT MANAGEMENT)**

THE FINANCIAL REPORT (CONCLUDED)

Reporting the District as a Whole (Concluded)

In the Statement of Net Position and the Statement of Activities, we divide the District into two kinds of activities:

Governmental Activities:

The basic services provided by the District, such as regular education and administration are included here, and are primarily financed by property taxes and state formula aid. Non-basic services are also included here but are financed by a combination of local revenues and state and federal programs.

Business-type Activities:

The District does not provide any services that should be included in this category.

Reporting the District's Most Significant Funds

The District's fund-based financial statements provide detailed information about the District's most significant funds. Some funds are required to be established by State law. However, the District establishes other funds as needed to control and manage money for specific purposes.

Governmental Funds:

The major governmental funds of the Kashia Elementary School District are the General Fund and Capital Projects - Special Reserve Fund. Governmental fund reporting focuses on how money flows into and out of the funds and the balances that remain at the end of the year. A modified accrual basis of accounting measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's operations and services. Governmental fund information helps to determine the level of financial resources available in the near future to finance the District's programs.

Proprietary Funds:

Services for which the District charges a fee are generally reported in proprietary funds on a full accrual basis. These include both Enterprise funds and Internal Service funds. Enterprise funds are considered business-type activities and are also reported under a full accrual method. This is the same basis as business-type activities; therefore, no reconciling entries are required. Internal service funds are reported with the Governmental Funds. The District currently has no funds of this type.

Fiduciary Funds:

Fiduciary activities are reported in separate fiduciary statements. We exclude these activities from the District's other financial statements because the District cannot use these assets to finance their operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes. The District currently has no funds of this type.

**KASHIA ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

(PREPARED BY DISTRICT MANAGEMENT)

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE

GOVERNMENTAL ACTIVITIES

The District's net position increased from \$131,469 at June 30, 2018, up to \$160,592 at June 30, 2019, an increase of 22.2%.

<u>Comparative Statement of Net Position</u>		
	Governmental Activities	
	2018	2019
<u>Assets</u>		
Deposits and Investments	\$ 306,656	\$ 324,092
Receivables	15,328	7,093
Capital Assets, net	34,362	46,019
Total Assets	356,346	377,204
<u>Deferred Outflows of Resources</u>		
Pension Deferrals	147,888	104,101
<u>Liabilities</u>		
Current	85,218	81,483
Long-Term	134,657	137,790
Total Liabilities	219,875	219,273
<u>Deferred Inflows of Resources</u>		
Pension Deferrals	152,890	101,440
<u>Net Position</u>		
Net Investment in Capital Assets	34,362	46,019
Restricted	108,855	0
Unrestricted (Deficit)	(11,748)	114,573
Total Net Position	\$ 131,469	\$ 160,592
<i>Table includes financial data of the combined governmental funds</i>		

There were no restricted balances at June 30, 2019 due to the return of unused special education funding during fiscal year 2019-20.

**KASHIA ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

(PREPARED BY DISTRICT MANAGEMENT)

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONTINUED)

GOVERNMENTAL ACTIVITIES (CONTINUED)

The District's total current year revenues exceeded total current year expenses by \$29,123.

<u>Comparative Statement of Changes in Net Position</u>		
	<u>Governmental Activities</u>	
	<u>2018</u>	<u>2019</u>
<u>Program Revenues</u>		
Operating Grants & Contributions	\$ 58,394	\$ (4,029)
<u>General Revenues</u>		
Taxes Levied	100,484	106,400
Federal & State Aid	135,472	250,625
Interest & Investment Earnings	3,991	8,337
Miscellaneous	13,403	7,554
Total Revenues	311,744	368,887
<u>Expenses</u>		
Instruction	119,877	162,925
Instruction-Related Services	87,107	90,699
Pupil Services	18,528	4,978
General Administration	47,497	51,946
Plant Services	24,210	29,216
Total Expenses	297,219	339,764
Changes in Net Position	14,525	29,123
Net Position, Beginning	116,944	131,469
Net Position, Ending	\$ 131,469	\$ 160,592
<i>Table includes financial data of the combined governmental funds</i>		

**KASHIA ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

(PREPARED BY DISTRICT MANAGEMENT)

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONTINUED)

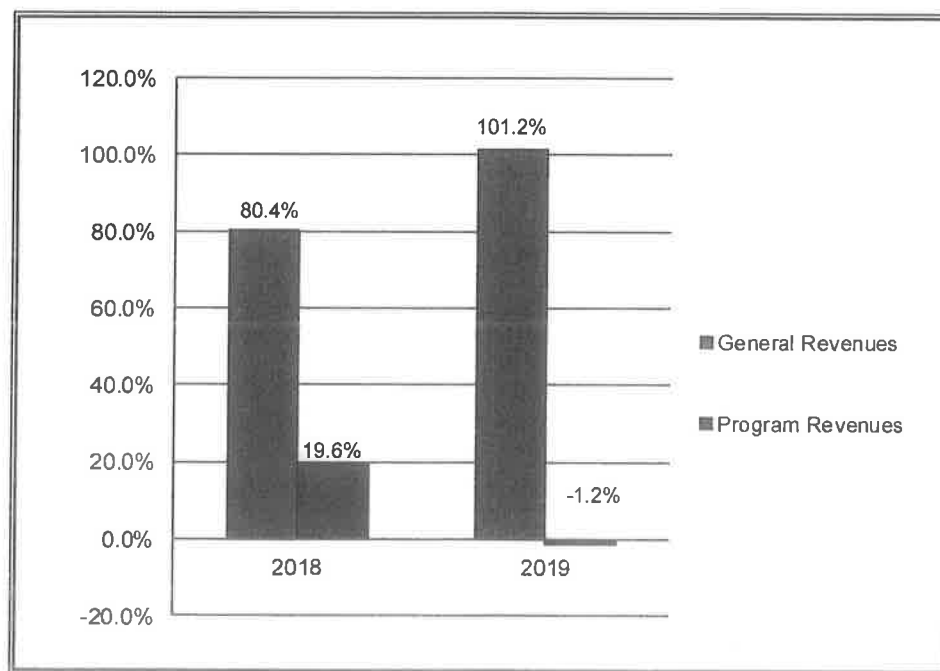
GOVERNMENTAL ACTIVITIES (CONTINUED)

Comparative Schedule of Costs of Services

	Total Cost of Services		Net Cost of Services	
	2018	2019	2018	2019
Instruction	\$ 119,877	\$ 162,925	\$ 61,589	\$ 168,400
Instruction-Related Services	87,107	90,699	87,107	89,675
Pupil Services	18,528	4,978	18,480	4,978
General Administration	47,497	51,946	47,497	51,524
Plant Services	24,210	29,216	24,152	29,216
Totals	<u>\$ 297,219</u>	<u>\$ 339,764</u>	<u>\$ 238,825</u>	<u>\$ 343,793</u>

Table includes financial data of the combined governmental funds

The table above presents the cost of major District activities. The table also shows each activity's net cost (total cost less fees generated by the activities and intergovernmental aid provided for specific programs). The \$343,793 net cost represents the financial burden that was placed on the District's general revenues for providing the services listed.



General revenues financed the entire cost of providing the services listed above.

**KASHIA ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

(PREPARED BY DISTRICT MANAGEMENT)

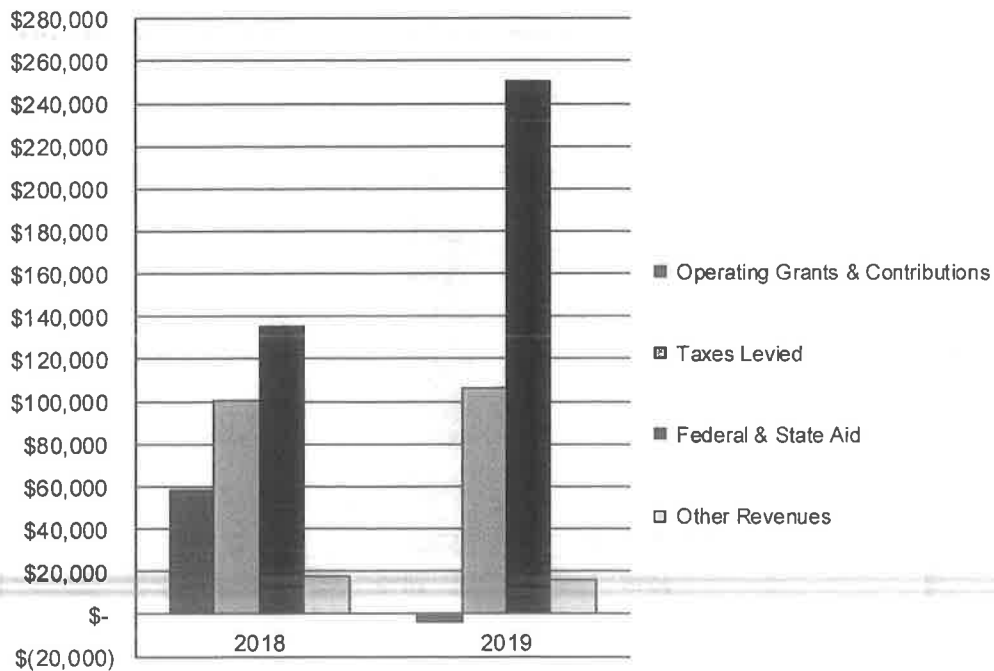
FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONTINUED)

GOVERNMENTAL ACTIVITIES (CONTINUED)

Schedule of Revenues For Governmental Functions

	<u>FYE 2018 Amount</u>	<u>Percent of Total</u>	<u>FYE 2019 Amount</u>	<u>Percent of Total</u>
<u>Program Revenues</u>				
Operating Grants & Contributions	\$ 58,394	18.73%	\$ (4,029)	-1.09%
<u>General Revenues</u>				
Taxes Levied	100,484	32.23%	106,400	28.84%
Federal & State Aid	135,472	43.46%	250,625	67.94%
Other Revenues	17,394	5.58%	15,891	4.31%
Total Revenues	\$ 311,744	100.00%	\$ 368,887	100.00%

Comparative Revenues



**KASHIA ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(PREPARED BY DISTRICT MANAGEMENT)**

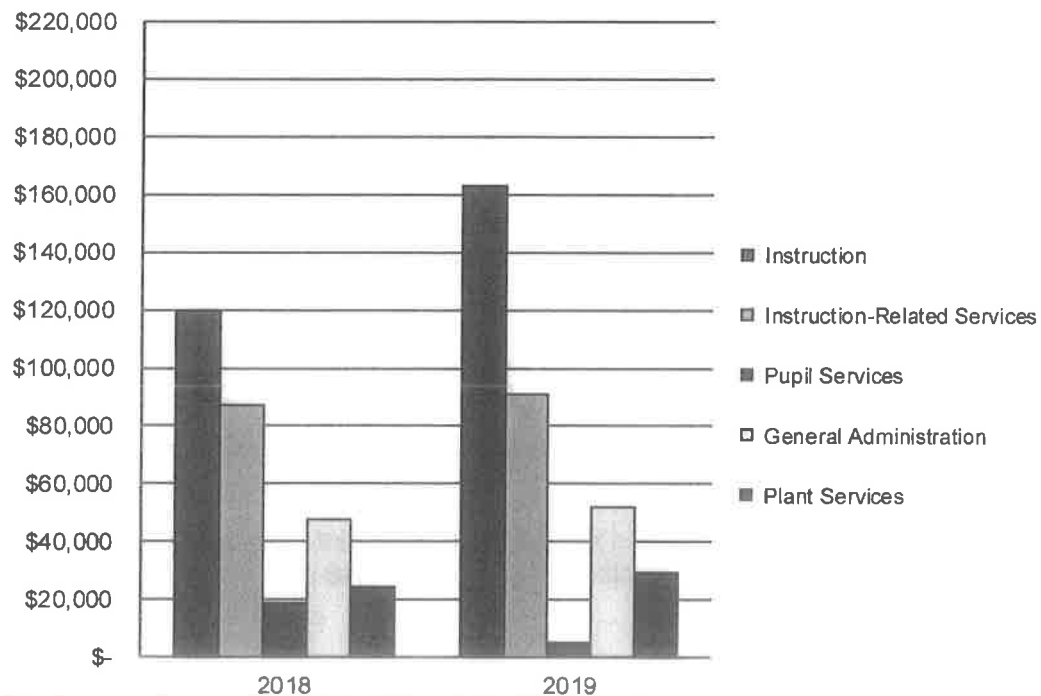
FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONTINUED)

GOVERNMENTAL ACTIVITIES (CONTINUED)

Schedule of Expenses For Governmental Functions

	FYE 2018 Amount	Percent of Total	FYE 2019 Amount	Percent of Total
<u>Expenses</u>				
Instruction	\$ 119,877	40.33%	\$ 162,925	47.95%
Instruction-Related Services	87,107	29.31%	90,699	26.69%
Pupil Services	18,528	6.23%	4,978	1.47%
General Administration	47,497	15.98%	51,946	15.29%
Plant Services	24,210	8.15%	29,216	8.60%
Total Expenses	\$ 297,219	100.00%	\$ 339,764	100.00%

Comparative Expenses



**KASHIA ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

(PREPARED BY DISTRICT MANAGEMENT)

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONCLUDED)

GOVERNMENTAL ACTIVITIES (CONCLUDED)

<u>Comparative Schedule of Capital Assets</u>			
	<u>Governmental Activities</u>		
	<u>2018</u>	<u>2019</u>	
Buildings and Improvements	\$ 70,000	\$ 70,000	
Furniture and Equipment	35,887	54,250	
Subtotals	105,887	124,250	
Less: Accumulated Depreciation	(71,525)	(78,231)	
Capital Assets, net	<u>\$ 34,362</u>	<u>\$ 46,019</u>	

Net capital assets increased \$11,657 due to the current year acquisition of \$18,363 of new capital assets and the current year recognition of \$6,706 depreciation expense.

<u>Comparative Schedule of Long-Term Liabilities</u>			
	<u>Governmental Activities</u>		
	<u>2018</u>	<u>2019</u>	
Net Pension Liability - CalSTRS	\$ 91,643	\$ 96,283	
Net Pension Liability - CalPERS	43,014	41,507	
Totals	<u>\$ 134,657</u>	<u>\$ 137,790</u>	

Total long-term liabilities increased \$3,133, due to the current year net increase in the District's net pension liabilities related to its participation in the CalSTRS and CalPERS pension plans.

**KASHIA ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(PREPARED BY DISTRICT MANAGEMENT)**

FINANCIAL ANALYSIS OF DISTRICT'S FUNDS

<u>Comparative Schedule of Fund Balances</u>			
	Fund Balances June 30, 2018	Fund Balances June 30, 2019	Increase (Decrease)
General	\$ 235,862	\$ 248,780	\$ 12,918
Capital Projects - Special Reserve	904	922	18
Totals	<u>\$ 236,766</u>	<u>\$ 249,702</u>	<u>\$ 12,936</u>

The fund balance of the General Fund increased \$12,918 and the fund balance of Capital Projects - Special Reserve Fund increased \$18.

GENERAL FUND BUDGETARY HIGHLIGHTS

The District's budget is prepared in accordance with California law and is based on the modified accrual basis of accounting. Over the course of the year, the District revises its budget based on updated financial information. The original budget, approved at the end of June for July 1, is based on May Revise figures and updated 45 days after the State approves its final budget. In addition, the District revises its budget at First and Second Interim. The original budget presented on page 45 includes only new revenues for 2018-19.

ECONOMIC FACTORS BEARING ON THE DISTRICT'S FUTURE

The employer contribution rates for CalSTRS and CalPERS will continue to increase on an annual basis for the near future. In addition, the economy has finished its tenth year of expansion, lasting five years longer than the average recovery. The Governor and Department of Finance continue to urge the Legislature and local governments, including local education agencies, to plan for the next recession.

Accordingly, the District's budget should continue to be managed with a great degree of conservatism over the next few years. The District has an excellent track record in meeting this challenge in what has proven to be a cycle of lean years and prosperous years for education finances.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions regarding this report or need additional financial information, contact the Superintendent, Kashia Elementary School District, P.O. Box 129, Stewarts Point, California 95480.

KASHIA ELEMENTARY SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2019

	Governmental Activities
<u>Assets</u>	
Deposits and Investments (Note 2)	\$ 324,092
Receivables (Note 3)	7,093
Capital Assets, Net of Accumulated Depreciation (Note 4)	46,019
Total Assets	<u>377,204</u>
<u>Deferred Outflows of Resources</u>	
Pension Deferrals (Note 5)	104,101
Total Deferred Outflows of Resources	<u>104,101</u>
<u>Liabilities</u>	
Accounts Payable and Other Current Liabilities	81,483
Long-Term Liabilities:	
<i>Portion Due or Payable After One Year:</i>	
Net Pension Liabilities (Note 5)	137,790
Total Liabilities	<u>219,273</u>
<u>Deferred Inflows of Resources</u>	
Pension Deferrals (Note 5)	101,440
Total Deferred Inflows of Resources	<u>101,440</u>
<u>Net Position</u>	
Net Investment in Capital Assets	46,019
Restricted:	
Unrestricted	114,573
Total Net Position	<u><u>\$ 160,592</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

**KASHIA ELEMENTARY SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

			Program Revenues		Net (Expense) Revenue and Changes in Net Position
Functions	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
<u>Governmental Activities</u>					
Instruction	\$ 162,925		\$ (5,475)		\$ (168,400)
Instruction-Related Services:					
School Site Administration	90,699		1,024		(89,675)
Pupil Services:					
Home-to-School Transportation	1,975				(1,975)
Food Services	3,003				(3,003)
General Administration:					
Data Processing Services	3,690				(3,690)
Other General Administration	48,256		422		(47,834)
Plant Services	29,216				(29,216)
Total Governmental Activities	<u>\$ 339,764</u>	<u>\$ 0</u>	<u>\$ (4,029)</u>	<u>\$ 0</u>	<u>(343,793)</u>
<u>General Revenues</u>					
Taxes Levied for General Purposes					106,400
Federal and State Aid - Unrestricted					250,625
Interest and Investment Earnings					8,337
Miscellaneous					7,554
Total General Revenues					<u>372,916</u>
Change in Net Position					29,123
Net Position - July 1, 2018					131,469
Net Position - June 30, 2019					<u>\$ 160,592</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

**KASHIA ELEMENTARY SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2019**

	<u>General</u>	<u>Capital Projects - Special Reserve</u>	<u>Total Governmental Funds</u>
<u>Assets</u>			
Deposits and Investments (Note 2)	\$ 323,170	\$ 922	\$ 324,092
Receivables (Note 3)	7,093		7,093
Total Assets	<u>\$ 330,263</u>	<u>\$ 922</u>	<u>\$ 331,185</u>
<u>Liabilities and Fund Balances</u>			
Liabilities:			
Accounts Payable	\$ 81,483		\$ 81,483
Total Liabilities	<u>81,483</u>		<u>81,483</u>
Fund Balances: (Note 7)			
Assigned		\$ 922	922
Unassigned	248,780		248,780
Total Fund Balances	<u>248,780</u>	<u>922</u>	<u>249,702</u>
Total Liabilities and Fund Balances	<u>\$ 330,263</u>	<u>\$ 922</u>	<u>\$ 331,185</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

**KASHIA ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
JUNE 30, 2019**

Total Fund Balances - Governmental Funds	\$	249,702
---	-----------	----------------

Amounts reported for governmental activities in the statement of net position are different from amounts reported in governmental funds due to the following:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation. Capital assets and accumulated depreciation are:

Capital Assets	\$	124,250	
Accumulated Depreciation		(78,231)	
Net			46,019

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported:

Deferred outflows of resources related to pensions		104,101	
Deferred inflows of resources related to pensions		(101,440)	

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Net Pension Liability - CalSTRS	\$	96,283	
Net Pension Liability - CalPERS		41,507	
Total			(137,790)

Total Net Position - Governmental Activities	\$	160,592
---	-----------	----------------

**KASHIA ELEMENTARY SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>General</u>	<u>Capital Projects - Special Reserve</u>	<u>Total Governmental Funds</u>
<u>Revenues</u>			
LCFF Sources:			
State Apportionment / Transfers	\$ 88,208		\$ 88,208
Local Taxes	106,400		106,400
Total LCFF Sources	194,608		194,608
Federal Revenue	179,420		179,420
State Revenue	17,012		17,012
Local Revenue	(22,171)	\$ 18	(22,153)
Total Revenues	<u>368,869</u>	<u>18</u>	<u>368,887</u>
<u>Expenditures</u>			
Current:			
Instruction	156,317		156,317
School Site Administration	93,724		93,724
Home-To-School Transportation	1,975		1,975
Food Services	3,003		3,003
Data Processing Services	3,690		3,690
Other General Administration	50,240		50,240
Plant Services	47,002		47,002
Total Expenditures	<u>355,951</u>	<u>0</u>	<u>355,951</u>
Net Change in Fund Balances	12,918	18	12,936
Fund Balances - July 1, 2018	<u>235,862</u>	<u>904</u>	<u>236,766</u>
Fund Balances - June 30, 2019	<u>\$ 248,780</u>	<u>\$ 922</u>	<u>\$ 249,702</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

KASHIA ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Net Change in Fund Balances - Governmental Funds	\$ 12,936
---	------------------

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds due to the following:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Capital Outlay Expenditures	18,363
Depreciation Expense	(6,706)

Pensions: In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual basis pension costs and actual employer contributions was:

4,530

Change in Net Position of Governmental Activities

\$ 29,123

KASHIA ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Kashia Elementary School District (the "District") is a public educational agency operating under the applicable laws and regulations of the State of California. It is governed by a three-member Board of Education elected by registered voters of the District, which comprises an area in Sonoma County. The District was established in 1877 and serves students in kindergarten through grade eight.

The District accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

The District has reviewed criteria to determine whether other entities with activities that benefit the District should be included within its financial reporting entity under Governmental Accounting Standards Board (GASB) Statement No. 61 (GASB 61), *The Financial Reporting Entity: Omnibus*. The criteria include, but are not limited to, whether the entity exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters), the scope of public service, and a special financing relationship. The District has determined that there are no organizations, with financial activities that benefit the District, which should be included within its financial reporting entity under GASB 61.

The District has also reviewed criteria to determine whether other organizations, for which the District is not financially accountable, should be reported within its financial reporting entity, based on the nature and significance of its relationship with the District, under GASB Statement No. 39 (GASB 39), *Determining Whether Certain Organizations are Component Units*. In order for an organization to be classified as a component unit, all of the GASB 39 criteria must be met, as follows:

- The economic resources received or held by the organization are entirely or almost entirely for the direct benefit of the primary government or its component units.
- The primary government, or its component units, is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the organization.
- The economic resources received or held by the organization that the primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government.

The District has determined that there are no organizations, for which the District is not financially accountable, which should be reported within its financial reporting entity under GASB 39.

KASHIA ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation

Government-wide Financial Statements:

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the District.

The government-wide financial statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund and fiduciary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements, therefore, include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

Fund Financial Statements:

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting.

KASHIA ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Concluded)

Revenues - Exchange and Non-exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. Under the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, "available" means collectible within the current period or within 45, 60, 90 days after year-end, depending on the revenue source. However, to achieve comparability of reporting among California Districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to state aid apportionments, the California Department of Education has defined available as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned Revenue:

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Funds received before eligibility requirements are met are recorded as unearned revenue. On governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have also been recorded as unearned revenue.

Expenses/Expenditures:

On an accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

KASHIA ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity or retained earnings, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District maintains the following fund types:

General Fund - The general fund is used to account for and report all financial resources not accounted for and reported in another fund.

Capital Projects Funds - Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The District's accounts are organized into the following major funds:

The *General Fund* is the general operating fund of the District.

The *Capital Projects - Special Reserve Fund* is used for the purpose of accumulating funds for major maintenance and capital outlay projects.

E. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. By state law, the District's Governing Board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's Governing Board satisfied these requirements.

These budgets are revised by the District's Governing Board and Superintendent during the year to give consideration to unanticipated income and expenditures. The original and final revised budget is presented for the General Fund as required supplementary information on page 45.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

F. Use of Estimates

The preparation of financial statements in conformity with principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

KASHIA ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

H. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Fund Equity

1. Deposits and Investments

The District is authorized to maintain cash in banks and revolving funds that are insured to \$250,000 by the Federal Depository Insurance Corporation (FDIC).

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (Education Code Section 41001). The County is authorized to deposit cash and invest excess funds by California *Government Code* Section 53648 et seq. The funds maintained by the County are either secured by the FDIC or are collateralized.

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies; certificates of participation; obligations with first priority security; and collateralized mortgage obligations.

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost.

2. Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the asset's lives are not capitalized but are expensed as incurred. Depreciation on all capital assets is computed using a straight-line basis over the following estimated useful lives:

<u>Asset Class</u>	<u>Years</u>
Buildings and Improvements	25
Furniture and Equipment	8-20

KASHIA ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Fund Equity (Continued)

3. Deferred Outflows/Inflows of Resources

In addition to assets, the District will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the District will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

4. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS), and additions to/deductions from the CalSTRS' and CalPERS' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

5. Long-term Liabilities

In the government-wide financial statements, long-term debt and other long-term obligations are reported as long-term liabilities in the Statement of Net Position. In fund financial statements, the face amount of the obligation is reported as other financing sources in the year of issuance.

6. Fund Balances

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The allowable classifications used in the governmental fund financial statements are as follows:

Nonspendable Fund Balance consists of funds that cannot be spent due to their form (e.g. inventories and prepaids) or funds that legally or contractually must be maintained intact.

KASHIA ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Fund Equity (Continued)

6. Fund Balances (Concluded)

Restricted Fund Balance consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance consists of funds that are set aside for a specific purpose by the district's highest level of decision-making authority (governing board). Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.

Assigned Fund Balance consists of funds that are set aside with the intent to be used for a specific purpose by the district's highest level of decision-making authority or a body or official that has been given the authority to assign funds. In accordance with board policy, the Business Manager has been given this authority.

Unassigned Fund Balance consists of excess funds that have not been classified in the previous four categories. All funds in this category are considered spendable resources. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls. In accordance with board policy, the District intends to maintain a Reserve for Economic Uncertainties of at least 5% of the General Fund's annual total expenditures and other financing uses or \$67,000, whichever is greater. In the event the fund balance drops below \$67,000, it shall be recovered at a rate of no less than 1% each year.

The District considers restricted fund balances to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the District considers committed amounts to be reduced first, followed by assigned amounts and then unassigned amounts.

7. Local Control Funding Formula (LCFF)/Property Tax

The LCFF creates funding targets based on student characteristics and provides greater flexibility to use these funds to improve student outcomes. For school districts, the LCFF funding targets consist of grade span-specific base grants plus supplemental and concentration grants that are calculated based on student demographic factors. District funding under the LCFF is generally provided by a mix of State aid and local property taxes.

The County of Sonoma is responsible for assessing, collecting and apportioning property taxes to the District. Taxes are levied for each fiscal year on taxable real and personal property in the county. The levy is based on the assessed values as of the preceding January 1, which is also the lien date.

KASHIA ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

H. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Fund Equity (Concluded)

7. Local Control Funding Formula (LCFF)/Property Tax (Concluded)

Property taxes on the secured roll are due on November 1 and February 1, and taxes become delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date (January 1), and become delinquent if unpaid by August 31.

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The county apportions secured property tax revenue in accordance with the alternative method of distribution prescribed by Section 4705 of the California *Revenue and Taxation Code*. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll, approximately October 1 of each year.

The County Auditor reports the amount of the District's allocated property tax revenue to the California Department of Education. Property taxes are recorded as local LCFF sources by the District. The California Department of Education reduces the District's LCFF transition entitlement by the District's local property tax revenue. Any balance remaining is paid from the State General Fund and is known as LCFF State Aid.

NOTE 2 - DEPOSITS AND INVESTMENTS

Summary of Deposits and Investments

Deposits and investments as of June 30, 2019, consist of the following:

	<u>Governmental Activities</u>
County Pool Investments	<u>\$ 324,092</u>

County Pool Investments

County pool investments consist of District cash held by the Sonoma County Treasury that is invested in the county investment pool. The fair value of the District's investment in the pool is reported in the financial statements at amounts that are based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

General Authorization

Limitation as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedule below:

KASHIA ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 2 - DEPOSITS AND INVESTMENTS

General Authorization (Concluded)

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Notes	5 years	30%	None
Mutual Funds/Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District manages its exposure to interest rate risk by investing in the Sonoma County Investment Pool.

Weighted Average Maturity

The District monitors the interest rate risk inherent in its portfolio by measuring the weighted average maturity of its portfolio. Information about the weighted average maturity of the District's portfolio is presented in the following schedule:

Investment Type	Carrying Value	Fair Value	Weighted Average Days to Maturity
County Pool Investments	\$ 324,092	\$ 324,484	552

KASHIA ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by the California Government Code, the District's investment policy, or debt agreements, and the actual rating as of the year-end for each investment type.

<u>Investment Type</u>	<u>Carrying Value</u>	<u>Fair Value</u>	<u>Rating at June 30, 2019</u>
County Pool Investments	\$ 324,092	\$ 324,484	Unrated

Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2019, the District's bank balance was not exposed to custodial credit risk.

Fair Value Measurements

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

KASHIA ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 2 - DEPOSITS AND INVESTMENTS (CONCLUDED)

Fair Value Measurements (Concluded)

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specific term, a Level 2 input is required to be observable for substantially the full term of the asset.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the Sonoma County Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The District's fair value measurements are as follows at June 30, 2019:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Uncategorized</u>
County Pool Investments	\$ 324,484	\$ 324,484

All assets have been valued using a market approach, with quoted market prices.

NOTE 3 - RECEIVABLES

Receivables in the General Fund at June 30, 2019 consist of the following:

	<u>General Fund</u>
Federal Government	\$ 6,037
State Government	1,056
Total	<u>\$ 7,093</u>

KASHIA ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 4 - CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2019, is shown below:

	Balances July 1, 2018	Additions	Deletions	Balances June 30, 2019
Capital Assets Being Depreciated:				
Buildings and Improvements	\$ 70,000			\$ 70,000
Furniture and Equipment	35,887	\$ 18,363		54,250
Total Capital Assets Being Depreciated	105,887	18,363	\$ 0	124,250
Less Accumulated Depreciation:				
Buildings and Improvements	47,600	2,800	0	50,400
Furniture and Equipment	23,925	3,906		27,831
Total Accumulated Depreciation	71,525	6,706	0	78,231
Governmental Activities Capital Assets, Net	<u>\$ 34,362</u>	<u>\$ 11,657</u>	<u>\$ 0</u>	<u>\$ 46,019</u>

Depreciation expense was charged to governmental activities as follows:

Instruction	\$ 4,339
School Site Administration	1,790
Other General Administration	<u>577</u>
Total Depreciation Expense	<u>\$ 6,706</u>

NOTE 5 - RETIREMENT PLANS

Qualified employees are covered under retirement plans maintained by agencies of the State of California. Certificated employees are eligible to participate under the multiple-employer, cost-sharing defined benefit plan administered by the California State Teachers' Retirement System (CalSTRS) and classified employees are eligible to participate under the multiple-employer, cost-sharing defined benefit plan administered by the California Public Employees' Retirement System (CalPERS).

The District reported net pension liabilities, deferred outflows of resources, deferred inflows of resources and pension expense in the accompanying government-wide financial statements, as follows:

Pension Plan	Net Pension Liabilities	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
CalSTRS	\$ 96,283	\$ 80,852	\$ 45,768	\$ 20,414
CalPERS	41,507	23,249	55,672	(1,311)
Totals	<u>\$ 137,790</u>	<u>\$ 104,101</u>	<u>\$ 101,440</u>	<u>\$ 19,103</u>

KASHIA ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 5 - RETIREMENT PLANS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS)

Plan Description

The California State Teachers Retirement System (CalSTRS) provides pension benefits, including disability and survivor benefits, to California full-time and part-time public-school teachers and certain other employees of the public-school system. The Teachers' Retirement Law (California Education Code Section 22000 et seq.), as enacted and amended by the California Legislature and Governor, established the plan and CalSTRS as the administrator. The terms of the plan may be amended through legislation. CalSTRS issues publicly available reports that include a full description of the pension plan that can be found on the CalSTRS website.

Benefits Provided

The State Teachers' Retirement Plan (STRP) is a multiple-employer, cost-sharing defined benefit plan. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs and to defray reasonable expenses for administering the STRP. Although CalSTRS is the administrator of the STRP, the State of California is the sponsor of the STRP and obligor of the trust. In addition, the State is both an employer and nonemployer contributing entity to the STRP.

The STRP Defined Benefit Program has two benefit formulas:

- CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform services that could be creditable to CalSTRS.
- CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform services that could be creditable to CalSTRS.

The Defined Benefit Program provides retirement benefits based on members' final compensation, age and years of service credit. In addition, the retirement program provides benefits to members upon disability and to their survivors or beneficiaries upon the death of eligible members. There are several differences between the two benefit formulas and some of the differences are noted below.

CalSTRS 2% at 60

CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0% of final compensation multiplied by the number of years of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to a maximum of 2.4% at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2% to the age factor, up to the 2.4% maximum.

KASHIA ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 5 - RETIREMENT PLANS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

Benefits Provided (Concluded)

CalSTRS 2% at 60 (Concluded)

CalSTRS calculates retirement benefits based on one-year final compensation for members with 25 or more years of credited service, or for classroom teachers with fewer than 25 years of credited service if the employer entered into, extended, renewed, or amended an agreement prior to January 1, 2014, to elect to pay the additional benefit cost for all of its classroom teachers. One-year final compensation means a member's highest average annual compensation earnable for 12 consecutive months based on the creditable compensation that a member could earn in a school year while employed on a full-time basis. For most members with fewer than 25 years of credited service, final compensation is the highest average annual compensation earnable for any 36 consecutive months based on the creditable compensation that a member could earn in a school year while employed on a full-time basis.

CalSTRS 2% at 62

CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0% of final compensation multiplied by the number of years of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4% at age 65 or older.

All CalSTRS 2% at 62 members have their final compensation based on their highest average annual compensation earnable for 36 consecutive months based on the creditable compensation that a member could earn in a school year while employed on a full-time basis.

Contributions

Required member, employer and state contribution rates are set by the California Legislature and Governor and are detailed in the Teachers' Retirement Law. A summary of statutory contribution rates and other sources of contributions to the Defined Benefit Program are as follows:

Members: Pursuant to AB 1469, the CalSTRS member contribution rates were as follows: Under CalSTRS 2% at 60, the member contribution rate was 10.25% of applicable member earnings for fiscal year 2018-19. Under CalSTRS 2% at 62, the member contribution rate was 10.205% of applicable member earnings for fiscal year 2018-19.

Employers: Pursuant to AB 1469, the employer contribution rate was 16.28% of applicable member earnings for fiscal year 2018-19. The District contributed \$9,343 to the plan for the fiscal year ended June 30, 2019.

KASHIA ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 5 - RETIREMENT PLANS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

Contributions (Concluded)

State: The contribution was 2.017% of the members' creditable earnings from the fiscal year ending in the prior calendar year. Also, as a result of AB 1469, the additional state appropriation required to fully fund the benefits in effect as of 1990 by 2046 is specified in Education Code Section 22955.1(b). The additional state contribution for the fiscal year ended June 30, 2019 was 5.311%. Including a 2.50% contribution for SBMA funding, the total state appropriation to the defined benefit program was 9.828% for the fiscal year ended June 30, 2019.

District's Proportionate Share of the Net Pension Liability, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At June 30, 2019, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability associated with the District was as follows:

District's proportionate share of the net pension liability	\$ 96,283
State's proportionate share of the net pension liability associated with the District	<u>55,126</u>
Total net pension liability attributed to District	<u><u>\$ 151,409</u></u>

The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating employers and the State. The District's proportionate share of the net pension liability as of June 30, 2018 and June 30, 2017 was as follows:

Proportion - June 30, 2018	0.0001%
Proportion - June 30, 2017	<u>0.0001%</u>
Change - Increase (Decrease)	<u><u>0.0000%</u></u>

For the fiscal year ended June 30, 2019, the District recognized pension expense of \$20,414, which includes \$8,802 of support provided by the State. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

KASHIA ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 5 - RETIREMENT PLANS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

District's Proportionate Share of the Net Pension Liability, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (Concluded)

	Deferred Outflows of Resources	Deferred Inflows of Resources
District contributions subsequent to the measurement date	\$ 9,343	
Differences between expected and actual experience	280	\$ 521
Changes of assumptions	14,150	
Changes in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	57,079	36,526
Net differences between projected and actual earnings on plan investments		8,721
Totals	<u>\$ 80,852</u>	<u>\$ 45,768</u>

The deferred outflows of resources related to District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30	
2020	\$ 2,541
2021	1,532
2022	1,509
2023	5,414
2024	14,170
2025	575

Differences between expected and actual experience, changes of assumptions, and changes in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions are amortized over a closed period equal to the average remaining service life of plan members, which is 7 years as of June 30, 2018. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

KASHIA ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 5 - RETIREMENT PLANS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

Actuarial Methods and Assumptions

The total pension liability for the STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2017 and rolling forward the total pension liability to June 30, 2018. In determining the total pension liability, the financial reporting actuarial valuation used the following methods and assumptions:

Valuation Date	June 30, 2017
Experience Study	July 1, 2010 through June 30, 2015
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return ¹	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-retirement Benefit Increases	2.00% simple for DB (Annually) Maintain 85% purchasing power level for DB

¹ Net of investment expenses, but gross of administrative expenses.

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases of life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table, issued by the Society of Actuaries.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance - PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in February 2017 in conjunction with the most recent experience study. For each future valuation, CalSTRS consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometrically-linked real rates of return and the assumed asset allocation for each major asset class for the year ended June 30, 2018, are summarized in the following table:

KASHIA ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 5 - RETIREMENT PLANS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

Actuarial Methods and Assumptions (Concluded)

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return*</u>
Global Equity	47%	6.30%
Fixed Income	12%	0.30%
Real Estate	13%	5.20%
Private Equity	13%	9.30%
Risk Mitigating Strategies	9%	2.90%
Inflation Sensitive	4%	3.80%
Cash / Liquidity	2%	-1.00%
Total	100%	

* 20-year average

Discount Rate

The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers are made at statutory contribution rates as previously described. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10%) and assuming that contributions, benefit payments, and administrative expenses occur midyear. Based on those assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following table presents the District's proportionate share of the net pension liability as of the measurement date, calculated using the current discount rate of 7.10%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.10%) or one percentage point higher (8.10%) than the current rate:

	<u>Discount Rate 1% Decrease 6.10%</u>	<u>Discount Rate Current Rate 7.10%</u>	<u>Discount Rate 1% Increase 8.10%</u>
District's proportionate share of the net pension liability	\$ 141,043	\$ 96,283	\$ 59,172

KASHIA ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 5 - RETIREMENT PLANS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Concluded)

Pension Plan's Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalSTRS financial report.

B. California Public Employees' Retirement System (CalPERS)

Plan Description, Benefits Provided, and Employees Covered

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by the CalPERS. All employees who work at least half time or are appointed to a job that will last at least six months and one day are eligible for CalPERS. Benefits vest after five years. Employees are eligible to retire at or after age 50 having attained five years of credited service and are entitled to an annual retirement benefit, payable monthly for life. Employees hired after January 1, 2013 with five years of credit service must be at least age 52 to retire.

The Plan provides retirement, disability, and death benefits, and annual cost-of-living adjustments to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Active plan members who entered into the plan prior to January 1, 2013 are required to contribute 7.0% of their salary, and new members entering into the plan on or after January 1, 2013 are required to contribute the higher of 50% of the total normal cost rate for their defined benefit plan or 7.0% of their salary. The District's contractually required contribution rate for the fiscal year ended June 30, 2019 was 18.062% of annual payroll. The District's contribution to CalPERS for the fiscal year ended June 30, 2019 was \$4,042.

KASHIA ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 5 - RETIREMENT PLANS (CONTINUED)

B. California Public Employees' Retirement System (CalPERS) (Continued)

District's Proportionate Share of the Net Pension Liability, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

As of June 30, 2019, the District reported a liability of \$41,507 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability as of June 30, 2018 and June 30, 2017 was as follows:

Proportion - June 30, 2018	0.0002%
Proportion - June 30, 2017	<u>0.0002%</u>
Change - Increase (Decrease)	<u><u>0.0000%</u></u>

For the fiscal year ended June 30, 2019, the District recognized negative pension expense of (\$1,311), which includes \$1,446 of support provided by the State. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
District contributions subsequent to the measurement date	\$ 4,042	
Differences between expected and actual experience	3,109	
Changes of assumptions	4,713	
Changes in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions		\$ 55,672
Net differences between projected and actual earnings on plan investments	<u>11,385</u>	
Totals	<u><u>\$ 23,249</u></u>	<u><u>\$ 55,672</u></u>

The deferred outflows of resources related to District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

KASHIA ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 5 - RETIREMENT PLANS (CONTINUED)

B. California Public Employees' Retirement System (CalPERS) (Continued)

District's Proportionate Share of the Net Pension Liability, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (Concluded)

Year Ended June 30	
2020	\$ (27,899)
2021	(6,994)
2022	(1,327)
2023	(245)

Differences between expected and actual experience, changes in assumptions, and changes in employer's proportion and differences in employer's contributions and employer's proportionate share of contributions are amortized over a closed period equal to the average remaining service life of plan members, which is 4 years as of June 30, 2018. The net difference between projected and actual earnings on pension plan investments is amortized over a 5-year period on a straight-line basis.

Actuarial Assumptions

The total pension liability in the June 30, 2017 actuarial valuations were determined using the following actuarial methods and assumptions:

Valuation Date	June 30, 2017
Measurement Date	June 30, 2018
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Wage Growth	Varies
Investment Rate of Return	7.15%
Post Retirement Benefit Increase (1)	

(1) 2.00% until Purchasing Power Protection Allowance Floor
on Purchasing Power applies, 2.50% thereafter

Mortality rate table used was developed based on CalPERS specific data. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016.

All other actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study from 1997 to 2015. Further details of the experience study can be found on the CalPERS website.

KASHIA ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 5 - RETIREMENT PLANS (CONTINUED)

B. California Public Employees' Retirement System (CalPERS) (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments were applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11 + years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects expected real rates of return by asset class. The rates of return were calculated using the capital market assumptions applied to determine the discount rate.

<u>Asset Class (1)</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1-10 (2)</u>	<u>Real Return Years 11+ (3)</u>
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
Total	100%		

(1) In the CalPERS CAFR, fixed income is included in global debt securities; liquidity is included in short-term investments; inflation assets are included in both global equity securities and global debt securities.

(2) An expected inflation of 2.00% used for this period.

(3) An expected inflation of 2.92% used for this period.

KASHIA ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 5 - RETIREMENT PLANS (CONCLUDED)

B. California Public Employees' Retirement System (CalPERS) (Concluded)

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.15%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.15%) or 1 percentage point higher (8.15%) than the current rate:

	Discount Rate 1% Decrease 6.15%	Discount Rate Current Rate 7.15%	Discount Rate 1% Increase 8.15%
District's proportionate share of the net pension liability	\$ 60,432	\$ 41,507	\$ 25,806

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report.

C. Social Security

As established by Federal law, all public-sector employees who are not members of their employer's existing retirement system (CalSTRS or CalPERS) must be covered by social security or an alternative plan. The District has elected to use Social Security as its alternative plan. Contributions made by the District and participating employees vest immediately. Both the District and participating employees were required to contribute 6.2% of an employee's gross earnings, up to the annual limit.

NOTE 6 - LONG-TERM LIABILITIES

A schedule of changes in long-term liabilities for the year ended June 30, 2019, is shown below:

	Balances July 1, 2018	Additions	Deductions	Balances June 30, 2019	Due within One Year
Net Pension Liability - CalSTRS	\$ 91,643	\$ 4,640		\$ 96,283	
Net Pension Liability - CalPERS	43,014		\$ 1,507	41,507	
Totals	\$ 134,657	\$ 4,640	\$ 1,507	\$ 137,790	\$ 0

The District's net pension liabilities related to its participation in the CalSTRS and CalPERS pension plans are obligations of the General Fund.

KASHIA ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 7 - FUND BALANCES

The District's fund balances at June 30, 2019 consisted of the following:

	General Fund	Capital Projects - Special Reserve Fund	Totals
Assigned:			
Capital Projects		\$ 922	\$ 922
Total Assigned		922	922
Unassigned:			
Reserve for Economic Uncertainties	\$ 67,000		67,000
Remaining Unassigned Balance	181,780		181,780
Total Unassigned	248,780	0	248,780
Total Fund Balances	\$ 248,780	\$ 922	\$ 249,702

NOTE 8 - ON-BEHALF PAYMENTS MADE BY THE STATE OF CALIFORNIA

The District was the recipient of on-behalf payments made by the State of California to the State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) for K-12 Education. These payments consist of state general fund contributions of \$8,802 to CalSTRS and \$1,446 to CalPERS.

NOTE 9 - RISK MANAGEMENT

The District is exposed to various risks of loss related to theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During fiscal year 2018-19, the District participated in one joint powers authority (JPA) for purposes of pooling for risk. There were no significant reductions in coverage during the year. Settlements have not exceeded coverage for each of the past three years.

NOTE 10 - JOINT VENTURE

The District participates in one joint venture under a joint powers agreement (JPA) with the Redwood Empire Schools' Insurance Group (RESIG) for property & liability, and workers' compensation insurance coverage. The relationship between the District and the JPA is such that the JPA is not a component unit of the District for financial reporting purposes.

The JPA arranges for and/or provides coverage for its members. The JPA is governed by a board consisting of a representative from each member district. The board controls the operations of their JPA, including selection of management and approval of operating budgets independent of any influence by the member districts beyond their representation on the Board. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in the JPA. The JPA is audited on an annual basis. Financial information can be obtained by contacting the JPA's management.

KASHIA ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 11 - COMMITMENTS AND CONTINGENCIES

A. State and Federal Allowances, Awards and Grants

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

B. Litigation

The District is subject to various legal proceedings and claims. In the opinion of management, the ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the District.

NOTE 12 - SUBSEQUENT EVENTS

The District's management has evaluated events or transactions that occurred for possible recognition or disclosure in the financial statements from the balance sheet date through December 6, 2019, which is the date the financial statements were available to be issued. Management has determined that there were no subsequent events or transactions that require disclosure in or adjustment to the current year financial statements.

REQUIRED SUPPLEMENTARY INFORMATION SECTION

KASHIA ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<u>Revenues</u>				
LCFF Sources:				
State Apportionment / Transfers	\$ 94,300	\$ 88,208	\$ 88,208	
Local Sources	97,291	106,400	106,400	
Total LCFF Sources	191,591	194,608	194,608	
Federal Revenue	80,733	179,420	179,420	
Other State Revenue	9,497	17,012	17,012	
Other Local Revenue	109,500	67,529	(22,171)	\$ (89,700)
Total Revenues	391,321	458,569	368,869	(89,700)
<u>Expenditures</u>				
Current:				
Certificated Salaries	79,561	76,491	76,491	
Classified Salaries	31,525	28,515	28,515	
Employee Benefits	24,789	29,831	29,830	1
Books and Supplies	26,694	26,837	21,562	5,275
Services and Other				
Operating Expenditures	222,248	181,190	181,190	
Capital Outlay		18,363	18,363	
Total Expenditures	384,817	361,227	355,951	5,276
Net Change in Fund Balances	6,504	97,342	12,918	\$ (84,424)
Fund Balances - July 1, 2018	235,862	235,862	235,862	
Fund Balances - June 30, 2019	\$ 242,366	\$ 333,204	\$ 248,780	

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

KASHIA ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALSTRS *

JUNE 30, 2019

Year Ended June 30	District's Proportion of the NPL	District's Proportionate Share of the NPL	State's Proportionate Share of the NPL Associated to District	Total NPL Attributed to District	District's Covered Payroll	District's Proportionate Share of the NPL as a % of Covered Payroll	Plan Fiduciary Net Position As a % of Total Pension Liability
2019	0.0001%	\$ 96,283	\$ 55,126	\$ 151,409	\$ 55,766	172.66%	70.99%
2018	0.0001%	91,643	54,215	145,859	52,520	174.49%	69.46%
2017	0.0000%	771	439	1,210	475	162.32%	70.04%
2016	0.0001%	51,224	27,092	78,316	36,315	141.06%	74.02%
2015	0.0001%	53,959	32,583	86,542	41,127	131.20%	76.52%

* The amounts presented for each fiscal year were determined based on a measurement date that was one year prior to the year-end date. This is a 10-year schedule, however the information in this schedule is not required to be presented retroactively. Additional years will be added to this schedule as information becomes available until 10 years are presented.

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

KASHIA ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALPERS *

JUNE 30, 2019

Year Ended June 30	District's Proportion of the NPL	District's Proportionate Share of the NPL	District's Covered Payroll	District's Proportionate Share of the NPL as a % of Covered Payroll	Plan Fiduciary Net Position As a % of Total Pension Liability
2019	0.0002%	\$ 41,507	\$ 20,533	202.15%	70.85%
2018	0.0002%	43,014	22,977	187.21%	71.87%
2017	0.0005%	91,963	55,862	164.63%	73.90%
2016	0.0012%	179,302	134,670	133.14%	79.43%
2015	0.0005%	59,177	54,719	108.15%	83.38%

* The amounts presented for each fiscal year were determined based on a measurement date that was one year prior to the year-end date. This is a 10-year schedule, however the information in this schedule is not required to be presented retroactively. Additional years will be added to this schedule as information becomes available until 10 years are presented.

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

KASHIA ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF CONTRIBUTIONS - CALSTRS *
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>Year Ended June 30</u>	<u>Actuarially Determined Contributions</u>	<u>Contributions In Relation to Contractually Required Contributions</u>	<u>Contribution Deficiency/ (Excess)</u>	<u>District's Covered Payroll</u>	<u>Contributions As a % of Covered Payroll</u>
2019	\$ 9,343	\$ 9,343	\$ -	\$ 57,389	16.28%
2018	7,688	7,688	-	53,278	14.43%
2017	6,564	6,564	-	52,178	12.58%
2016	0	0	-	0	-
2015	3,812	3,812	-	42,928	8.88%

* This is a 10-year schedule, however the information in this schedule is not required to be presented retroactively. Additional years will be added to this schedule as information becomes available until 10 years are presented.

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

KASHIA ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF CONTRIBUTIONS - CALPERS *

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Year Ended June 30	Actuarially Determined Contributions	Contributions In Relation to Contractually Required Contributions	Contribution Deficiency/ (Excess)	District's Covered Payroll	Contributions As a % of Covered Payroll
2019	\$ 4,042	\$ 4,042	\$ -	\$ 22,378	18.062%
2018	3,189	3,189	-	20,533	15.531%
2017	3,191	3,191	-	22,977	13.888%
2016	6,618	6,618	-	55,862	11.847%
2015	15,852	15,852	-	134,670	11.771%

* This is a 10-year schedule, however the information in this schedule is not required to be presented retroactively. Additional years will be added to this schedule as information becomes available until 10 years are presented.

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

KASHIA ELEMENTARY SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 1 - PURPOSE OF STATEMENTS AND SCHEDULES

A. Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 34, the District is required to present a Schedule of Revenues, Expenditures, and Changes in Fund Balance budgetary comparison for the General Fund and each Major Special Revenue Fund that has an adopted budget. This schedule presents the original adopted budget, final adopted budget, and the actual revenues and expenditures of each of these funds by object. The basis of budgeting is the same as Generally Accepted Accounting Principles (GAAP). There was no excess of expenditures over appropriations in the General Fund as of June 30, 2019.

B. Schedule of the Proportionate Share of the Net Pension Liability

In accordance with Governmental Accounting Standards Board Statement No. 68, the District is required to present separately for each cost-sharing pension plan through which pensions are provided a 10-year schedule presenting certain information. The information required to be presented includes the District's proportion and proportionate share of the collective net pension liability, the portion of the nonemployer contributing entities' total proportionate share of the collective net pension liability associated with the District, if applicable, the District's covered payroll, the District's proportionate share of the collective net pension liability as a percentage of the District's covered payroll, and the pension plan's fiduciary net position as a percentage of the total pension liability.

C. Schedule of Contributions

In accordance with Governmental Accounting Standards Board Statement No. 68, the District is required to present separately for each cost-sharing pension plan through which pensions are provided a 10-year schedule presenting certain information. The information required to be presented includes the statutorily or contracted required District contribution, the amount of contributions recognized by the pension plan in relation to the required District contribution, the difference between the required District contribution and the amount recognized by the pension plan, the District's covered payroll, and the amount of contributions recognized by the pension plan in relation of the District as a percentage of the District's covered payroll.

NOTE 2 - SUMMARY OF CHANGES FOR CALSTRS AND CALPERS

Benefit Terms

There were no changes to benefit terms since the previous valuation for either the State Teachers' Retirement Plan (CalSTRS) or the Public Employer's Retirement Fund B (CalPERS).

KASHIA ELEMENTARY SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 2 - SUMMARY OF CHANGES FOR CALSTRS AND CALPERS (CONCLUDED)

Changes in Assumptions

During fiscal year 2017-18, demographic assumptions and inflation rate were changed in accordance with the CalPERS Experience Study and Review of Actuarial Assumptions December 2017.

As a result of the study, CalPERS also changed the following assumption used in determining the NPL as follows:

<u>Assumption</u>	<u>As of June 30, 2018</u>	<u>As of June 30, 2017</u>
Inflation	2.50%	2.75%

There were no changes in assumptions since the previous valuation for CalSTRS.

SUPPLEMENTARY INFORMATION SECTION

KASHIA ELEMENTARY SCHOOL DISTRICT
ORGANIZATION/BOARD OF EDUCATION/ADMINISTRATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

ORGANIZATION

The Kashia Elementary School District was established in 1877 to provide elementary education to pupils in kindergarten through eighth grade. The District currently operates one elementary school. There were no boundary changes during the year.

BOARD OF EDUCATION

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Charlene Pinola	President	December 2020
Glenda Autone	Clerk	December 2022
Maxine Barboza	Trustee	December 2022

ADMINISTRATION

Frances Johnson
Superintendent/Principal

KASHIA ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	P-2 Report			
	TK / K - 3	4 - 6	7 - 8	Total
Regular	<u>6.20</u>	<u>0.73</u>	<u>2.66</u>	<u>9.59</u>
	Annual Report			
	TK / K - 3	4 - 6	7 - 8	Total
Regular	<u>7.56</u>	<u>0.74</u>	<u>2.17</u>	<u>10.47</u>

SEE NOTES TO SUPPLEMENTARY INFORMATION

KASHIA ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>Grade Level</u>	<u>Minutes Required</u>	<u>2018-19 Actual Minutes</u>	<u>Number of Days Traditional Calendar</u>	<u>Number of Days Multitrack Calendar</u>	<u>Status</u>
Kindergarten	36,000	37,800	180	N/A	Compliant
Grade 1	50,400	59,880	180	N/A	Compliant
Grade 2	50,400	59,880	180	N/A	Compliant
Grade 3	50,400	59,880	180	N/A	Compliant
Grade 4	54,000	59,880	180	N/A	Compliant
Grade 5	54,000	59,880	180	N/A	Compliant
Grade 6	54,000	59,880	180	N/A	Compliant
Grade 7	54,000	59,880	180	N/A	Compliant
Grade 8	54,000	59,880	180	N/A	Compliant

SEE NOTES TO SUPPLEMENTARY INFORMATION

**KASHIA ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT
WITH AUDITED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Auditor's Comments

The audited financial statements of all funds were in agreement with the Annual Financial and Budget Report for the fiscal year ended June 30, 2019.

KASHIA ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	GENERAL FUND			
	(Budget) 2019-20	2018-19	2017-18	2016-17
Revenues and Other Financial Sources	\$ 400,308	\$ 368,869	\$ 311,731	\$ 386,541
Expenditures	397,377	355,951	297,224	314,752
Other Uses and Transfers Out	0	0	0	0
Total Outgo	397,377	355,951	297,224	314,752
Change in Fund Balance	2,931	12,918	14,507	71,789
Ending Fund Balance	\$ 251,711	\$ 248,780	\$ 235,862	\$ 221,355
Available Reserves	\$ 251,711	\$ 248,780	\$ 127,007	\$ 111,033
Reserve for Economic Uncertainties *	\$ 69,000	\$ 67,000	\$ 67,000	\$ 66,000
Available Reserves as a Percentage of Total Outgo	63.3%	69.9%	42.7%	35.3%
Average Daily Attendance at P-2	11	10	9	7
Total Long-Term Liabilities	137,790	\$ 137,790	\$ 134,657	\$ 92,734

* Reported balances are a component of available reserves.

The fund balance of the General Fund increased \$27,425 (12.4%) over the past two years. The fiscal year 2019-20 budget projects an increase of \$2,931. For a district this size, the state recommends available reserves of at least \$69,000 for fiscal year 2019-20.

The District produced operating surpluses of \$71,789, \$14,507 and \$12,918 in fiscal years 2016-17, 2017-18 and 2018-19, respectively.

Average daily attendance (ADA) increased 3 ADA over the past two years. The District budget projects an increase of 1 ADA during fiscal year 2019-20.

Total long-term liabilities increased \$45,056 over the past two years.

KASHIA ELEMENTARY SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 1 - PURPOSE OF STATEMENTS AND SCHEDULES

A. Schedule of Average Daily Attendance

Average daily attendance is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

B. Schedule of Instructional Time

The District participated in the Longer Day incentive funding program for the current fiscal year and has not yet met its LCFF funding target. This schedule presents information on the instructional days provided and the amount of instructional time offered by the District and whether the District complied with Article 8 (commencing with Section 46200) of Chapter 2 of Part 26 of the Education Code.

C. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balances of all funds as reported in the Annual Financial and Budget Report to the audited financial statements.

D. Schedule of Financial Trends and Analysis

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

OTHER INDEPENDENT AUDITOR'S REPORTS SECTION

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Education
Kashia Elementary School District
Stewarts Point, California

We have audited Kashia Elementary School District's compliance with the types of compliance requirements described in the *2018-19 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting* that could have a direct and material effect on each of the District's state programs identified on the following page for the fiscal year ended June 30, 2019.

Management's Responsibility

Management is responsible for compliance with the requirements of state laws and regulations applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2018-19 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting (Audit Guide)*, prescribed in the *California Code of Regulations*, Title 5, section 19810 and following. Those standards and the Audit Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the District's state programs occurred. An audit includes examining, on a test basis, evidence about Kashia Elementary School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with state laws and regulations. Our audit does not provide a legal determination of Kashia Elementary School District's compliance with those requirements.

In connection with the audit referred to above, we selected and tested transactions and records to determine Kashia Elementary School District's compliance with state laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures Performed</u>
Local Education Agencies Other Than Charter Schools:	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	No (see below)
Continuation Education	Not Applicable
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Not Applicable
Early Retirement Incentive	Not Applicable
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools	Not Applicable
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Not Applicable
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not Applicable
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Charter Schools:	
Attendance	Not Applicable
Mode of Instruction	Not Applicable
Nonclassroom-Based Instruction/Independent Study	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Annual Instructional Minutes - Classroom Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

We did not perform procedures for the independent study program because the average daily attendance claimed by the District does not exceed the threshold that requires testing.

Opinion on State Compliance

In our opinion, Kashia Elementary School District complied, in all material respects, with the types of compliance requirements referred to above for the year ended June 30, 2019.

Purpose of this Report

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing based on the requirements of the *2018-19 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Stephen Roatch Accountancy Corporation

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

December 6, 2019

STEPHEN ROATCH ACCOUNTANCY CORPORATION

Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Board of Education
Kashia Elementary School District
Stewarts Point, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Kashia Elementary School District, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 6, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Stephen Roatch Accountancy Corporation

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

December 6, 2019

FINDINGS AND QUESTIONED COSTS SECTION

KASHIA ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weaknesses identified?

 Yes X No

Significant deficiencies identified not considered
to be material weaknesses?

 Yes X None reported

Noncompliance material to financial statements noted?

 Yes X No

State Awards

Any audit findings required to be reported in accordance
with the *2018-19 Guide for Annual Audits of K-12 Local
Educational Agencies and State Compliance Reporting?*

 Yes X None reported

Type of auditor's report issued on compliance for
state programs:

Unmodified

**KASHIA ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

SECTION II - FINANCIAL STATEMENT FINDINGS

There are no matters to report for the fiscal year ended June 30, 2019.

**KASHIA ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

SECTION III - STATE AWARD FINDINGS AND QUESTIONED COSTS

There are no matters to report for the fiscal year ended June 30, 2019.

**KASHIA ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF PRIOR YEAR RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

There were no matters reported in the prior fiscal year.

School Accountability Report Card Reported Using Data from the 2018—19 School Year California Department of Education

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fq/aa/k/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

Frances Johnson, Superintendent/Principal

 Principal, Kashia Elementary

About Our School

Principal's Comment

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

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

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

There are six fundamental goals that help

Contact

Kashia Elementary
31510 Skaggs Springs Rd.
Stewarts Point, CA 95480-0129

Phone: 707-785-9682
Email: fjohnson@scde.org

About This School

Contact Information (School Year 2019—20)

District Contact Information (School Year 2019—20)	
District Name	Kashia Elementary
Phone Number	(707) 785-9682
Superintendent	Frances Johnson
Email Address	fjohnson@scoe.org
Website	

School Contact Information (School Year 2019—20)	
School Name	Kashia Elementary
Street	31510 Skaggs Springs Rd.
City, State, Zip	Stewarts Point, Ca, 95480-0129
Phone Number	707-785-9682
Principal	Frances Johnson, Superintendent/Principal
Email Address	fjohnson@scoe.org
County-District-School (CDS) Code	49708886052013

Last updated: 1/13/2020

School Description and Mission Statement (School Year 2019—20)

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

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

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

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

- Emphasizing excellence
- Teaching students the academic skills necessary to function in society
- Promoting an atmosphere that encourages compassion, acceptance, cooperation, and respect for self and others
- Preparing students to develop their full potential and unique qualities
- Providing a learning environment that integrates Kashia culture and language with academic skills.
- Developing and implementing effective and successful after-school learning programs to assist our students in their ability to apply their education, skills and confidence to successfully participate in Sonoma County-wide school events.

The school focuses on project-based learning and ways to embed the Pomo culture into curriculum.

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

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

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

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

- Emphasizing excellence
- Teaching students the academic skills necessary to function in society
- Promoting an atmosphere that encourages compassion, acceptance, cooperation, and respect for self and others
- Preparing students to develop their full potential and unique qualities
- Providing a learning environment that integrates Kashia culture and language with academic skills.
- Developing and implementing effective and successful after-school learning programs to assist our students in their ability to apply their education, skills and confidence to successfully participate in Sonoma County-wide school events.

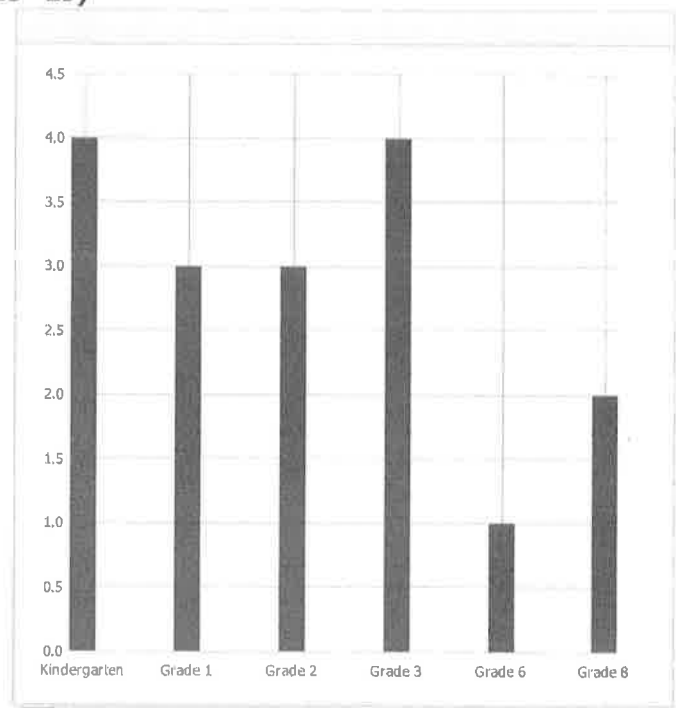
The school focuses on project-based learning and ways to embed the Pomo culture into curriculum.

Parents and community members make up the bulk of employees serving as classroom assistants, recess coverage and food preparation. Nature trails are used for PE as well as counting and letters for the younger students.

Last updated: 1/13/2020

Student Enrollment by Grade Level (School Year 2018—19)

Grade Level	Number of Students
Kindergarten	4
Grade 1	3
Grade 2	3
Grade 3	4
Grade 6	1
Grade 8	2
Total Enrollment	17



Last updated: 1/13/2020

Student Enrollment by Student Group (School Year 2018—19)

Student Group	Percent of Total Enrollment
Black or African American	%
American Indian or Alaska Native	86.70 %
Asian	%
Filipino	%
Hispanic or Latino	%
Native Hawaiian or Pacific Islander	6.70 %
White	%
Two or More Races	6.70 %
Student Group (Other)	Percent of Total Enrollment
Socioeconomically Disadvantaged	93.30 %
English Learners	6.70 %
Students with Disabilities	13.30 %
Foster Youth	%
Homeless	53.30 %

A. Conditions of Learning

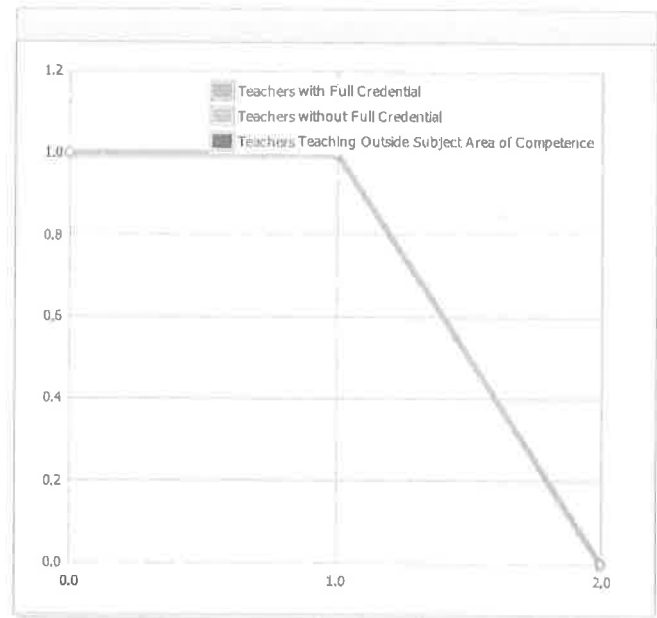
State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

Teacher Credentials

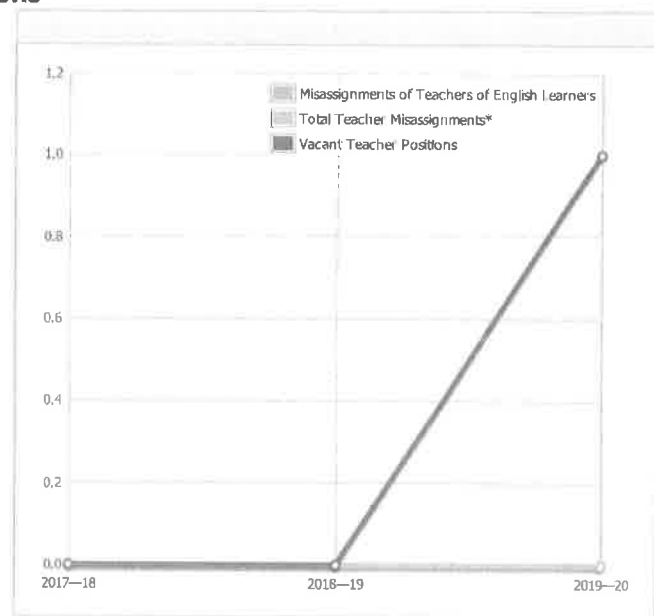
Teachers	School 2017 —18	School 2018 —19	School 2019 —20	District 2019— 20
With Full Credential	1	1	0	0
Without Full Credential				
Teachers Teaching Outside Subject Area of Competence (with full credential)				



Last updated: 1/13/2020

Teacher Misassignments and Vacant Teacher Positions

Indicator	2017— 18	2018— 19	2019— 20
Misassignments of Teachers of English Learners	0	0	0
Total Teacher Misassignments*	0	0	0
Vacant Teacher Positions	0	0	1



Note: "Misassignments" refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.

* Total Teacher Misassignments includes the number of Misassignments of Teachers of English Learners.

Last updated: 1/13/2020

Quality, Currency, Availability of Textbooks and Other Instructional Materials (School Year 2019—20)

Textbooks for all grade levels were purchased from Houghton Mifflin Harcourt in September 2018. Online reading intervention program was also purchased from GreatLeaps for the entire 2018-19 school year

Year and month in which the data were collected: September 2020

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Houghton Mifflin	Yes	0.00 %
Mathematics	Greenfield - electronic textbooks	Yes	0.00 %
Science	Foss and classroom teacher	Yes	0.00 %
History-Social Science			0.00 %
Foreign Language	NA		0.00 %
Health	NA		0.00 %
Visual and Performing Arts	NA		0.0 %
Science Lab Eqpm (Grades 9-12)	N/A	N/A	0.0 %

Note: Cells with N/A values do not require data.

Last updated: 1/13/2020

School Facility Good Repair Status

Year and month of the most recent FIT report: November 2019

System Inspected	Rating	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	Good	NA
Interior: Interior Surfaces	Good	NA
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	Good	NA
Electrical: Electrical	Good	NA
Restrooms/Fountains: Restrooms, Sinks/Fountains	Good	
Safety: Fire Safety, Hazardous Materials	Good	
Structural: Structural Damage, Roofs	Good	
External: Playground/School Grounds, Windows/Doors/Gates/Fences	Poor	New playground materials needed to cushion under swings and slide.

Overall Facility Rate

Year and month of the most recent FIT report: November 2019

Overall Rating	Good
----------------	------

Last updated: 1/13/2020

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System, which includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities); and
- The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

**CAASPP Test Results in ELA and Mathematics for All Students
Grades Three through Eight and Grade Eleven
Percentage of Students Meeting or Exceeding the State Standard**

Subject	School 2017–18	School 2018–19	District 2017–18	District 2018–19	State 2017–18	State 2018–19
English Language Arts / Literacy (grades 3-8 and 11)					50.0%	50.0%
Mathematics (grades 3-8 and 11)					38.0%	39.0%

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: ELA and Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Last updated: 1/13/2020

CAASPP Test Results in ELA by Student Group
Grades Three through Eight and Grade Eleven (School Year 2018—19)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	--	--	--	--	--
Male	--	--	--	--	--
Female	--	--	--	--	--
Black or African American	--	--	--	--	--
American Indian or Alaska Native	--	--	--	--	--
Asian	--	--	--	--	--
Filipino	--	--	--	--	--
Hispanic or Latino	--	--	--	--	--
Native Hawaiian or Pacific Islander	--	--	--	--	--
White	--	--	--	--	--
Two or More Races	--	--	--	--	--
Socioeconomically Disadvantaged	--	--	--	--	--
English Learners	--	--	--	--	--
Students with Disabilities	--	--	--	--	--
Students Receiving Migrant Education Services	--	--	--	--	--
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--

Note: ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3—Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Last updated: 1/13/2020

CAASPP Test Results in Mathematics by Student Group
Grades Three through Eight and Grade Eleven (School Year 2018—19)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	--	--	--	--	--
Male	--	--	--	--	--
Female	--	--	--	--	--
Black or African American	--	--	--	--	--
American Indian or Alaska Native	--	--	--	--	--
Asian	--	--	--	--	--
Filipino	--	--	--	--	--
Hispanic or Latino	--	--	--	--	--
Native Hawaiian or Pacific Islander	--	--	--	--	--
White	--	--	--	--	--
Two or More Races	--	--	--	--	--
Socioeconomically Disadvantaged	--	--	--	--	--
English Learners	--	--	--	--	--
Students with Disabilities	--	--	--	--	--
Students Receiving Migrant Education Services	--	--	--	--	--
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--

Note: Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3—Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Last updated: 1/13/2020

CAASPP Test Results in Science for All Students
Grades Five, Eight and High School
Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2017—18	School 2018—19	District 2017—18	District 2018—19	State 2017—18	State 2018—19
Science (grades 5, 8, and high school)	N/A	N/A	N/A	N/A	N/A	N/A

Note: Cells with N/A values do not require data.

Note: This is a placeholder for the California Science Test (CAST) which was administered operationally during the 2018–19 school year. However, these data are not available for inclusion in the 2018–19 SARC posting due February 1, 2020. These data will be included in the 2019–20 SARC posting due February 1, 2021.

Last updated: 1/13/2020

Career Technical Education (CTE) Participation (School Year 2018—19)

Measure	CTE Program Participation
Number of Pupils Participating in CTE	
Percent of Pupils that Complete a CTE Program and Earn a High School Diploma	--
Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education	--

Last updated: 1/13/2020

Courses for University of California (UC) and/or California State University (CSU) Admission

UC/CSU Course Measure	Percent
2018—19 Pupils Enrolled In Courses Required for UC/CSU Admission	0.00%
2017—18 Graduates Who Completed All Courses Required for UC/CSU Admission	--

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject area of physical education

California Physical Fitness Test Results (School Year 2018—19)

Grade Level	Percentage of Students Meeting Four of Six Fitness Standards	Percentage of Students Meeting Five of Six Fitness Standards	Percentage of Students Meeting Six of Six Fitness Standards
-------------	--	--	---

Note: Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Last updated: 1/13/2020

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions for the school district and each school site

State Priority: Pupil Engagement

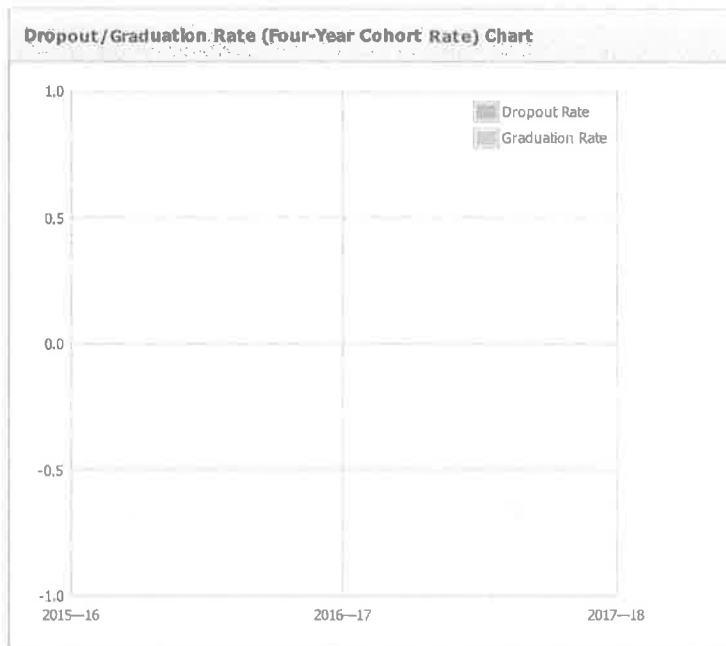
The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school dropout rates; and
- High school graduation rates

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School 2015—16	District 2015—16	State 2015—16
Dropout Rate	--	--	9.70%
Graduation Rate	--	--	83.80%

Indicator	School 2016—17	School 2017—18	District 2016—17	District 2017—18	State 2016—17	State 2017—18
Dropout Rate	--	--	--	--	9.10%	9.60%
Graduation Rate	--	--	--	--	82.70%	83.00%



For the formula to calculate the 2016-17 and 2017-18 adjusted cohort graduation rate, see the 2018-19 Data Element Definitions document located on the SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.

Last updated: 1/13/2020

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

Rate	School 2016—17	School 2017—18	School 2018—19	District 2016—17	District 2017—18	District 2018—19	State 2016—17	State 2017—18	State 2018—19
Suspensions	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.60%	3.50%	3.50%
Expulsions	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%	0.10%	0.10%

Last updated: 1/13/2020

D. Other SARC Information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

Average Class Size and Class Size Distribution (Elementary) School Year (2016—17)

Grade Level	Average Class Size	Number of Classes * 1-20	Number of Classes * 21-32	Number of Classes * 33+
K	13.00	1		
1				
2				
3				
4				
5				
6				
Other**				

* Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Average Class Size and Class Size Distribution (Elementary) School Year (2017—18)

Grade Level	Average Class Size	Number of Classes * 1-20	Number of Classes * 21-32	Number of Classes * 33+
K	14.00	1		
1				
2				
3				
4				
5				
6				
Other**				

* Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Average Class Size and Class Size Distribution (Elementary) School Year (2018—19)

Grade Level	Average Class Size	Number of Classes * 1-20	Number of Classes * 21-32	Number of Classes * 33+
K	15.00	1		
1				
2				
3				
4				
5				
6				
Other**				

* Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Last updated: 1/13/2020

Average Class Size and Class Size Distribution (Secondary) (School Year 2016—17)

Subject	Average Class Size	Number of Classes * 1-22	Number of Classes * 23-32	Number of Classes * 33+
English				
Mathematics				
Science				
Social Science				

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Average Class Size and Class Size Distribution (Secondary) (School Year 2017—18)

Subject	Average Class Size	Number of Classes * 1-22	Number of Classes * 23-32	Number of Classes * 33+
English				
Mathematics				
Science				
Social Science				

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Average Class Size and Class Size Distribution (Secondary) (School Year 2018—19)

Subject	Average Class Size	Number of Classes * 1-22	Number of Classes * 23-32	Number of Classes * 33+
English				
Mathematics				
Science				
Social Science				

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Last updated: 1/13/2020

Ratio of Academic Counselors to Pupils (School Year 2018—19)

Title	Ratio**
Counselors*	0.00

*One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

**Average Number of Pupils per Counselor

Last updated: 1/13/2020

Student Support Services Staff (School Year 2018—19)

Title	Number of FTE* Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	
Other	

*One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Last updated: 1/13/2020

Expenditures Per Pupil and School Site Teacher Salaries (Fiscal Year 2017—18)

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$19815.00	\$6988.00	\$12827.00	\$54472.00
District	N/A	N/A	\$19815.00	\$54472.00
Percent Difference – School Site and District	N/A	N/A	0.00%	0.00%
State	N/A	N/A	\$7506.64	\$64941.00
Percent Difference – School Site and State	N/A	N/A	12308.00%	-10469.00%

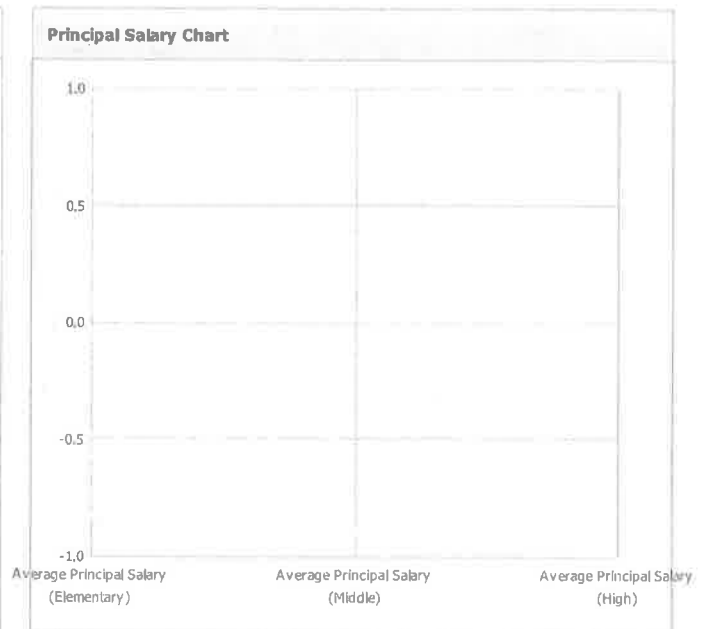
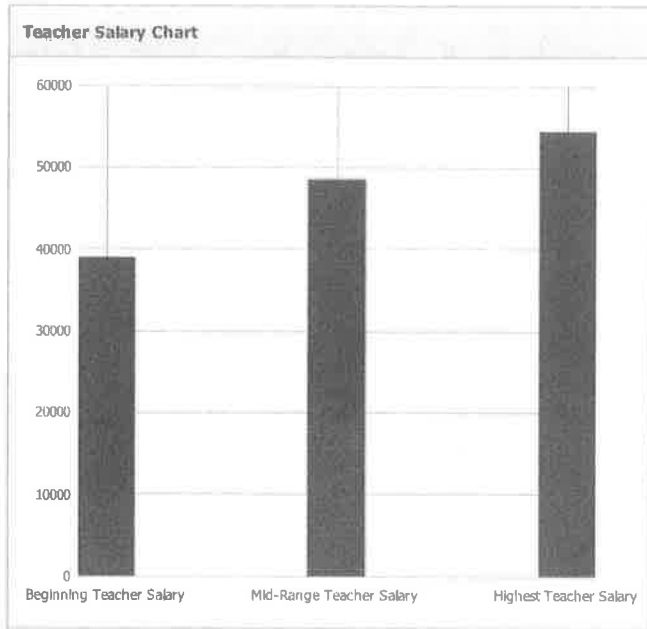
Note: Cells with N/A values do not require data.

Last updated: 1/13/2020

Teacher and Administrative Salaries (Fiscal Year 2017–18)

Category	District Amount	State Average For Districts In Same Category
Beginning Teacher Salary	\$39,037	\$45,252
Mid-Range Teacher Salary	\$48,564	\$65,210
Highest Teacher Salary	\$54,472	\$84,472
Average Principal Salary (Elementary)	\$	\$107,614
Average Principal Salary (Middle)	\$	\$112,242
Average Principal Salary (High)	\$	—
Superintendent Salary	\$	\$124,686
Percent of Budget for Teacher Salaries	20.00%	31.00%
Percent of Budget for Administrative Salaries	7.00%	7.00%

For detailed information on salaries, see the CDE Certificated Salaries & Benefits web page at <https://www.cde.ca.gov/ds/fd/cs/>.



Last updated: 1/13/2020

Advanced Placement (AP) Courses (School Year 2018—19)

Subject	Number of AP Courses Offered*	Percent of Students In AP Courses
Computer Science	0	N/A
English	0	N/A
Fine and Performing Arts	0	N/A
Foreign Language	0	N/A
Mathematics	0	N/A
Science	0	N/A
Social Science	0	N/A
All Courses	0	0.00%

Note: Cells with N/A values do not require data.

*Where there are student course enrollments of at least one student.

Last updated: 1/13/2020

Kashia ESD

Board Policy

Sale And Disposal Of Books, Equipment And Supplies

BP 3270

Business and Noninstructional Operations

When district-owned books, equipment and supplies become unusable, obsolete, or no longer needed, the Superintendent/Principal or designee shall identify these items to the Board of Trustees, together with their estimated value and a recommendation that they be sold or disposed of by one of the methods prescribed in law and administrative regulations. With Board approval, the Superintendent/Principal or designee shall arrange for the sale or disposal of these items.

Instructional materials may be considered obsolete or unusable when they:

1. Contain information rendered inaccurate or incomplete by new discoveries or technologies
2. Have been replaced by more recent versions or editions of the same material and are of no foreseeable value in other instructional areas
3. Contain demeaning, stereotyping or patronizing references to either sex, members of racial, ethnic, religious, vocational or cultural groups, or persons with physical or mental disabilities
4. Have been inspected and discovered to be damaged beyond use or repair

The Superintendent/Principal or designee shall establish procedures to be used when selling equipment for which the federal government has a right to receive all or part of the proceeds. These procedures shall ensure a reasonable amount of competition so as to result in the highest possible revenue.

(cf. 3440 - Inventories)

Legal Reference:

EDUCATION CODE

17540-17542 Sale or lease of personal property by one district to another

17545-17555 Sale of personal property

42291.5 Temporary school bus designation

42303 School bus sale to another district

60500 Determination of obsolescence

60510-60511 Donation or sale

60520-60521 Disposition of sale proceeds
60530 Methods of destruction
GOVERNMENT CODE
25505 District property; disposition; proceeds
UNITED STATES CODE, TITLE 40
484 Surplus property
CODE OF FEDERAL REGULATIONS, TITLE 34
80.32 Equipment acquired under a grant or subgrant

Policy KASHIA ELEMENTARY SCHOOL DISTRICT
adopted: January 15, 2020 Stewarts Point, California

Kashia ESD

Administrative Regulation

Sale And Disposal Of Books, Equipment And Supplies

AR 3270

Business and Noninstructional Operations

The Board of Trustees may dispose of personal property belonging to the district by any of the following methods:

1. If the Board members attending a meeting unanimously agree that the property is worth no more than \$2,500, the Board may designate any district employee to sell the property without advertising. (Education Code 17546)
2. The Board may advertise for bids and either sell the property to the highest responsible bidder or reject all bids. (Education Code 17545)

Notice for bids shall be posted in at least three public places in the district for at least two weeks or published at least once a week for at least two weeks in a newspaper having a general circulation in the district and, if possible, published within the district. (Education Code 17545)

Property for which no qualified bid has been received may be sold, without further advertising, by the Superintendent/Principal or designee. (Education Code 17546)

3. The Board may authorize the sale of the property by means of a public auction conducted by district employees, employees of other public agencies, or by contract with a private auction firm. Notice related to the auction shall be posted or published as described in item #2 above. (Education Code 17545)
4. Without advertising for bids, the Board may sell the property to agencies of federal, state or local government, to any other school district, or to any agency eligible under the federal surplus property law (40 USC 484(j)(3)). In such cases, the sale price shall equal the cost of the property plus estimated cost of purchasing, storing and handling. (Education Code 17540)
5. Without advertising for bids, the Board may sell or lease the property to agencies of federal, state or local government or to any other school district. In such cases, the price and terms of the sale or lease shall be fixed by the Board and approved by the County Superintendent of Schools. (Education Code 17542)
6. If the Board members attending a meeting unanimously find that the value of the property is insufficient to defray the costs of arranging a sale, the property may be donated to a charitable organization deemed appropriate by the Board or may be disposed of by dumping. (Education Code 17546)

Money received from the sale of surplus property shall be either deposited in the district reserve or general fund or credited to the fund from which the original purchase was made. (Education Code 17547)

Instructional Materials

Surplus or undistributed obsolete instructional materials that are usable for educational purposes may be donated to any Board of Trustees, county free library or other state institution; any United States public agency or institution; any nonprofit charitable organization; or children or adults in California or foreign countries for the purpose of increasing literacy. They also may be sold to any organization that agrees to use the materials for educational purposes. (Education Code 60510)

Any organization, agency or institution receiving obsolete instructional materials from the district shall certify to the Board that it agrees to use the materials for educational purposes and make no charge to any persons to whom the materials are given or lent. (Education Code 60511)

Surplus or undistributed obsolete instructional materials which are unusable or which cannot be distributed as specified above may be disposed of by either of the following: (Education Code 60530)

1. By being mutilated so as not to be salable and sold for scrap at the highest obtainable price
2. By being destroyed by any economical means at least 30 days after the Board has given notice to all persons who have requested such notice

(cf. 9323.2 - Actions by the Board)

School Buses

Upon receiving a state apportionment for the replacement of a school bus, the Board may sell the bus that is being replaced to another California school district if the following conditions are met: (Education Code 42303)

1. The other district is replacing a bus that is in service and has not been designated a temporary school bus pursuant to Education Code 42291.5.
2. The bus being replaced by the other district is older than the bus that is being sold by this district.
3. The bus being replaced by the other district is not sold to a third school district.
4. The other district, by Board resolution, holds the state and this district harmless for any liability that may result from the bus that this district is selling.
5. The proceeds from the sale of the bus shall be used by this district for home-to-school transportation purposes.
6. Before the sale is finalized, the bus being sold is in compliance with all relevant provisions of the Vehicle Code and 13 CCR.

Kashia ESD

Board Policy

Payment For Goods And Services

BP 3314

Business and Noninstructional Operations

The Board of Trustees recognizes the importance of developing a system of internal control procedures in order to help fulfill its obligation to monitor and safeguard district resources. To facilitate warrant processing, the Superintendent/Principal or designee shall ensure that purchasing, receiving, and payment functions are kept separate. He/she shall also ensure that invoices are paid expeditiously so that the district may, to the extent possible, take advantage of available discounts and avoid finance charges.

(cf. 3300 - Expenditures and Purchases)

(cf. 3312 - Contracts)

(cf. 3314.2 - Revolving Funds)

(cf. 3400 - Management of District Assets/Accounts)

(cf. 9320 - Meetings and Notices)

The Superintendent/Principal or designee shall sign all warrants and shall ensure that warrants have appropriate documentary support verifying that all goods and services to be paid for have been delivered or rendered in accordance with the purchase agreement.

The Board shall approve all warrants at a regularly scheduled Board meeting.

(cf. 9320 - Meetings and Notices)

The district shall not be responsible for unauthorized purchases.

Legal Reference:

EDUCATION CODE

17605 Delegation of authority for purchases

42630-42651 Orders, requisitions and warrants

42800-42806 Revolving cash fund

42810 Alternative revolving fund

42820 Prepayment funds

CODE OF CIVIL PROCEDURE

685.010 Rate of interest

GOVERNMENT CODE

16.5 Digital signatures

5500-5506 Uniform Facsimile Signatures of Public Officials Act

8111.2 Definition of public entity
PUBLIC CONTRACT CODE
7107 Retention proceeds; withholding; disbursement
9203 Payment for projects costing over \$5000
20104.50 Timely progress payments
CODE OF REGULATIONS, TITLE 2
22000-22005 Digital signatures

Management Resources:

CSBA PUBLICATIONS

Maximizing School Board Governance: Understanding California's Public School Finance System, 2006

Maximizing School Board Governance: Budget Planning and Adoption, 2006

Maximizing School Board Governance: Understanding District Budgets, 2006

Maximizing School Board Governance: Fiscal Accountability, 2006

School Finance CD-ROM, 2005

WEB SITES

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

California Secretary of State, digital signatures: <http://www.sos.ca.gov/digsig/digsig.htm>

Fiscal Crisis Management & Assistance Team: <http://www.fcmat.org>

Policy KASHIA ELEMENTARY SCHOOL DISTRICT
adopted: January 15, 2020 Stewarts Point, California

Kashia ESD

Administrative Regulation

Payment For Goods And Services

AR 3314

Business and Noninstructional Operations

Payments to Contractors

The district shall make payment on any contract for the creation, construction, alteration, repair, or improvement of any public structure, building, or other improvement of any kind which costs over \$5,000 based on estimates of actual work completed that have been approved by the Board of Trustees. The district shall not make progress payments in excess of 95 percent of the actual work completed and may include 95 percent of the value of material delivered or stored but as yet unused. The district shall withhold at least five percent of the contract price until the final completion and acceptance of the project. However, any time after 50 percent of the work has been completed, the Board may make any of the remaining progress payments in full for actual work completed if the Board finds that satisfactory progress is being made. (Public Contract Code 9203)

The Superintendent/Principal or designee shall ensure that requests for progress payments related to contracts for public works are processed and paid within 30 days. Any improper request shall be returned to the contractor within seven days, together with a written statement of why the request is not proper. (Public Contract Code 20104.50)

(cf. 3312 - Contracts)

Retention proceeds withheld by the district from payments to contractors for public works contracts shall be released within 60 days after the construction or improvement is completed. In the event of a dispute between the district and the contractor, the district may withhold from the final payment an amount not to exceed 150 percent of the disputed amount. (Public Contract Code 7107)

Regulation KASHIA ELEMENTARY SCHOOL DISTRICT
approved: January 15, 2020 Stewarts Point, California

Kashia ESD

Board Policy

Claims And Actions Against The District

BP 3320

Business and Noninstructional Operations

The Board of Trustees intends that the district's operations minimize risk, protect district resources, and promote the safety of students, staff, and the public. Any and all claims for money or damages against the district shall be presented to and acted upon in accordance with Board policy and administrative regulation.

(cf. 3530 - Risk Management/Insurance)

(cf. 5143 - Insurance)

Claims for money or damages not governed by the Government Claims Act (Government Code 810-996.6) or excepted by Government Code 905 shall be presented consistent with the manner and time limitations in the Government Claims Act, unless a procedure for processing such claims is otherwise provided by state or federal law. Such compliance is a prerequisite to any court action consistent with the provisions of Government Code 945.4.

The Board delegates to the Superintendent the authority to allow, compromise, or settle claims of \$50,000 or less. (Government Code 935.4)

This policy is intended to apply retroactively to any existing causes of action and/or claims for money and/or damages.

Roster of Public Agencies

The Superintendent/Principal or designee shall file the information required for the Roster of Public Agencies with the Secretary of State and the County Clerk. Any changes to such information shall be filed within 10 days after the change has occurred. (Government Code 53051)

This information shall include the name of the school district, the mailing address of the Board, and the names and addresses of the Board presiding officer, the Board clerk or secretary, and other members of the Board. (Government Code 53051)

Legal Reference:

EDUCATION CODE

35200 Liability for debts and contracts

35202 Claims against districts; applicability of Government Code

CODE OF CIVIL PROCEDURE

340.1 Damages suffered as result of childhood sexual abuse

GOVERNMENT CODE

800 Cost in civil actions

810-996.6 Claims and actions against public entities

53051 Information filed with secretary of state and county clerk

PENAL CODE

72 Fraudulent claims

COURT DECISIONS

City of Stockton v. Superior Court, (2007) 42 Cal. 4th 730

Connelly v. County of Fresno, (2006) 146 Cal.App. 4th 29

CSEA v. South Orange Community College District, (2004) 123 Cal.App.4th 574

CSEA v. Azusa Unified School District, (1984) 152 Cal.App.3d 580

Management Resources:

WEB SITES

California Secretary of State's Office: <http://www.sos.ca.gov>

Policy KASHIA ELEMENTARY SCHOOL DISTRICT

adopted: January 15, 2020 Stewarts Point, California

Kashia ESD

Administrative Regulation

Claims And Actions Against The District

AR 3320

Business and Noninstructional Operations

Time Limitations

The following time limitations apply to claims against the district:

1. Claims for money or damages relating to a cause of action for death or for injury to person, personal property, or growing crops shall be presented to the Board of Trustees not later than six months after the accrual of the cause of action. (Government Code 905, 911.2)
2. Claims for money or damages as authorized in Government Code 905 and not included in item #1 above, including claims for damages to real property, shall be filed not later than one year after the accrual of the cause of action. (Government Code 905, 911.2)

Late Claims

Any person presenting a claim under item #1 above later than six months after the accrual of the cause of action shall present, along with the claim, an application to file a late claim. Such claim and application to file a late claim shall be filed not later than one year after the accrual of the cause of action. (Government Code 911.4)

If a claim under item #1 is filed late and is not accompanied by an application to file a late claim, the Board or Superintendent shall, within 45 days, give written notice that the claim was not filed timely and that it is being returned without further action.

The Board or Superintendent shall grant or deny the application to file a late claim within 45 days after it is presented. This 45-day period may be extended by written agreement of the claimant and the Board or Superintendent provided that such agreement is made before the expiration of the 45-day period. (Government Code 911.6)

The Board or Superintendent shall grant the application to file a late claim under any one of the following circumstances: (Government Code 911.6)

1. The failure to present the claim was through mistake, inadvertence, surprise, or excusable neglect and the district was not prejudiced in its defense of the claim by the failure to present the claim within the time limit.
2. The person who sustained the alleged injury, damage, or loss was a minor during all of the time specified for presentation of the claim.

3. The person who sustained the alleged injury, damage, or loss was physically or mentally incapacitated during all of the time specified for presentation of the claim and the disability was the reason he/she failed to present the claim.

4. The person who sustained the alleged injury, damage, or loss died before the expiration of the time specified for the presentation of the claim.

If the application to present a late claim is denied, the claimant shall be given notice in the form set forth in Government Code 911.8. (Government Code 911.8)

If the Board or Superintendent does not take action on the application to file a late claim within 45 days, the application shall be deemed to have been denied on the 45th day unless the time period has been extended, in which case it shall be denied on the last day of the period specified in the extension agreement. (Government Code 911.6)

Delivery of Claims

A claim, any amendment thereto, or an application to present a late claim shall be deemed presented and received when delivered to the office of the Superintendent or deposited in a post office, subpost office, substation, or mail chute or other like facility maintained by the U.S. Government, in a sealed envelope properly addressed to the district office with postage paid or when otherwise actually received in the district office or by the Board secretary or clerk. (Government Code 915, 915.2)

Claim Form

Claims shall be submitted on the district claim form. The Board or Superintendent may return a claim not using the district's claim form and the claim may be resubmitted using the district's form. (Government Code 910.4)

Notice of Claim Insufficiency

The Superintendent shall review all claims for sufficiency of information.

If the claim is found insufficient or found not to satisfy the form requirements under Government Code 910.4, the Board or Superintendent may, within 20 days of receipt of the claim, either personally deliver or mail to the claimant, at the address stated in the claim or application, a notice stating with particularity the defects or omission in the claim. (Government Code 910.8, 915.4)

The Superintendent or Board shall not act upon the claim until at least 15 days after such notice is given. (Government Code 910.8)

Amendment to Claims

Claims may be amended within the time limits provided under the section entitled "Time Limitations" above or prior to final action by the Board, whichever is later, if the claim, as amended, relates to the same transaction or occurrence which gave rise to the original claim. (Government Code 910.6)

Action on Claims

Within 45 days after the presentation or amendment of a claim, the Board shall take action on the claim. This time limit may be extended by written agreement before the expiration of the 45-day period. If the 45-day period has expired, the time limit may be extended if legal action has not been commenced or barred by legal limitations. (Government Code 912.4)

The Board may act on the claim in one of the following ways: (Government Code 912.6)

1. If the Board finds that the claim is not a proper charge against the district, the claim shall be rejected.
2. If the Board finds that the claim is a proper charge against the district and is for an amount justly due, the claim shall be allowed.
3. If the Board finds that the claim is a proper charge against the district but is for an amount greater than is justly due, the Board shall either reject the claim or allow it in the amount justly due and reject it as to the balance.
4. If legal liability of the district or the amount justly due is disputed, the Board may reject or compromise the claim.

If the Board allows the claim in whole, or in part, or compromises the claim and the claimant accepts the amount allowed or offered to settle the claim, the Board may require the claimant to accept it in settlement of the entire claim. (Government Code 912.6)

The Superintendent/Principal or designee shall transmit to the claimant written notice of action taken or of inaction which is deemed rejection. The notice shall be in the form set forth in Government Code 913 and shall either be personally delivered or mailed to the address stated in the claim or application. (Government Code 913, 915.4)

Regulation KASHIA ELEMENTARY SCHOOL DISTRICT
approved: January 15, 2020 Stewarts Point, California

Kashia ESD

Exhibit

Claims And Actions Against The District

E 3320

Business and Noninstructional Operations

CLAIM FORM AGAINST KASHIA ELEMENTARY SCHOOL DISTRICT

Government Code Sections 910 and 910.2

Name of Claimant: _____

Address: _____

Phone Number: _____ (day) _____ (evening) _____

Date the injury/damage occurred: _____

Place the injury/damage occurred: _____

Describe how and under what circumstances the injury/damage occurred: _____

What particular action by the district and/or its employees caused the alleged damage or injury:
(List employee name(s), if known): _____

State the amount of the claim if it is less than \$10,000: \$ _____

Include the estimated amount of any prospective injury, damage or loss insofar as it may be known at the time this claim is presented and list the basis for the computation of the amount claimed:

If the dollar amount is more than \$10,000, no dollar amount shall be stated but please indicate whether the claim is a limited civil claim (total dollar amount less than \$25,000):

Limited Civil Case: Yes _____ No _____

Names, addresses and phone numbers of any witnesses, doctors, and hospitals: _____

Warning: It is unlawful to knowingly present or cause to be presented any false or fraudulent claim for payment of a loss or injury. Penal Code 72 provides that a person who files such a claim may be guilty of a felony punishable by imprisonment and by a fine not exceeding \$10,000.

Signature: _____ Date: _____

Exhibit KASHIA ELEMENTARY SCHOOL DISTRICT
version: January 15, 2020 Stewarts Point, California

Exhibit 2

3320

CLAIMS AND ACTIONS AGAINST THE DISTRICT

NOTICE OF FAILURE TO USE DISTRICT'S CLAIM FORM Government Code Section 910.4

TO: [Claimant]
[Address]

RE: Claim Filed [date]

The claim you presented to the Superintendent/Principal or designee on [date] is being returned because it was not presented on the district's claim form as required by Government Code Section 910.4 and in accordance with Board policy and administrative regulation. Because the claim was not presented on the district's form, no action was taken on the claim.

You may resubmit your claim using the district's claim form, which may be obtained at the district office. Note that your claim must still comply with the time limits in the Government Code specified for filing of such claims. For further information, call 707-886-5322.

Exhibit KASHIA ELEMENTARY SCHOOL DISTRICT
version: January 15, 2020 Stewarts Point, California

Exhibit 3

3320

CLAIMS AND ACTIONS AGAINST THE DISTRICT

NOTICE OF INSUFFICIENCY
Government Code Section 910.8

TO: [Claimant]
[Address]

RE: Claim Filed [date]

The claim presented by you on [date] fails to comply substantially with the requirements of Government Code Sections 910 and 910.2 or with the requirements of the district's claim form provided under Government Code Section 910.4. Specifically, your claim is insufficient because of the following defects or omissions:

Therefore, the claim is being returned to you without further action or consideration. If you wish to pursue this further, you should consult the Government Code or legal counsel.

The Board of Trustees will not take any action on the claim for a period of fifteen (15) days from the date of this notice.

Dated:

Signature

Typed Title of Officer

Exhibit KASHIA ELEMENTARY SCHOOL DISTRICT
version: January 15, 2020 Stewarts Point, California

Exhibit 4

3320

CLAIMS AND ACTIONS AGAINST THE DISTRICT

NOTICE OF FAILURE TO FILE IN A TIMELY MANNER
Government Code Section 911.3

TO: [Claimant]
[Address]

RE: Claim Filed [date]

The claim you presented to the Superintendent/Principal or designee on [date] is being returned because it was not presented within six months after the event or occurrence as required by law. See Sections 901 and 911.2 of the Government Code. Because the claim was not presented within the time allowed by law, no action was taken on the claim.

Your only recourse at this time is to apply without delay to Kashia Elementary School District for leave to present a late claim. See Sections 911.4 to 912.2, inclusive, and Section 946.6 of the Government Code. Under some circumstances, leave to present a late claim will be granted. See Section 911.6 of the Government Code.

You may seek the advice of an attorney of your choice in connection with this matter. If you desire to consult an attorney, you should do so immediately.

Exhibit KASHIA ELEMENTARY SCHOOL DISTRICT
version: January 15, 2020 Stewarts Point, California

Exhibit 5

3320

CLAIMS AND ACTIONS AGAINST THE DISTRICT

DENIAL OF APPLICATION TO FILE A LATE CLAIM
Government Code Section 911.8

TO: [Claimant]
[Address]

RE: Claim Filed [date]

Your application to file a late claim presented on [date] has been denied. The Board of Trustees has determined that your claim does not satisfy one of the four conditions listed in Government Code Section 911.6.

WARNING

If you wish to file a court action on this matter, you must first petition the appropriate court for an order relieving you from the provisions of Government Code Section 945.4 (claims presentation requirement). See Government Code Section 946.6. Such petition must be filed with the court within six (6) months from the date your application for leave to present a late claim was denied.

You may seek the advice of an attorney of your choice in connection with this matter. If you desire to consult an attorney, you should do so immediately.

Exhibit KASHIA ELEMENTARY SCHOOL DISTRICT
version: January 15, 2020 Stewarts Point, California

Exhibit 6

3320

CLAIMS AND ACTIONS AGAINST THE DISTRICT

NOTICE OF ACTION TAKEN ON CLAIM
Government Code Section 913

Dear :

Notice is hereby given that the claim you presented to the Kashia Elementary School District on [date] was [rejected, allowed, allowed in the amount of \$ and rejected to the balance, rejected by operation of law or other appropriate language, whichever is applicable] on [date of action or rejection by operation of law].

WARNING

Subject to certain exceptions, you have only six (6) months from the date this letter was personally delivered or deposited in the mail to file a court action on this claim. See Government Code Section 945.6.

You may seek the advice of an attorney of your choice in connection with this matter. If you desire to consult an attorney, you should do so immediately.

Dated:

Signature

Printed Name and Title of Officer

Exhibit KASHIA ELEMENTARY SCHOOL DISTRICT
version: January 15, 2020 Stewarts Point, California

Kashia ESD

Board Policy

Travel Expenses

BP 3350

Business and Noninstructional Operations

The Board of Trustees recognizes that district employees may incur expenses in the course of performing their assigned duties and responsibilities. To ensure the prudent use of public funds, the Superintendent/Principal or designee shall establish rules to keep such expenses to a minimum while affording employees a reasonable level of safety and convenience.

(cf. 9250 - Remuneration, Reimbursement and Other Benefits)

The Board shall authorize payment for actual and necessary travel expenses incurred by any employee performing authorized services for the district, whether within or outside district boundaries. (Education Code 44032)

The Superintendent/Principal or designee shall establish procedures for the approval of travel requests and the submission and verification of expense claims. He/she also shall establish reimbursement rates in accordance with law and Board policy.

An employee shall obtain approval from the Superintendent/Principal or designee prior to traveling. The Superintendent/Principal or designee may approve travel requests in accordance with the adopted budget and upon determining that the travel is authorized or assigned by the employee's supervisor, is necessary to attend a conference or other staff development opportunity that will enhance employee performance, and/or is otherwise necessary to the performance of the employee's duties. Travel expenses not previously budgeted may be approved on a case-by-case basis by the Superintendent/Principal or designee if he/she determines that the travel is essential and that resources may be obtained or redirected for this purpose.

(cf. 3100 - Budget)

(cf. 3110 - Transfer of Funds)

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

All out-of-state travel for which reimbursement will be claimed shall be approved in advance by the Board.

Reimbursable travel expenses may include, but are not limited to, costs of transportation, parking fees, bridge or road tolls, lodging when district business reasonably requires an overnight stay, registration fees for seminars and conferences, telephone and other communication expenses incurred on district business, and other necessary incidental expenses.

The district shall not reimburse personal travel expenses including, but not limited to, tips or gratuities, alcohol, entertainment, laundry, expenses of any family member who is accompanying the employee on district-related business, personal use of an automobile, and personal losses or traffic violation fees incurred while on district business.

Except as otherwise provided, reimbursement of travel expenses shall be based on actual expenses as documented by receipts.

Authorized employees shall be reimbursed for the use of their own private vehicles in the performance of assigned duties, on either a mileage or monthly basis as determined by the Superintendent/Principal or designee. (Education Code 44033)

The mileage allowance provided by the district for employees' use of their private vehicles shall be equal to the rate established by the Internal Revenue Service.

Vehicles should be shared whenever possible to minimize travel costs. No employee shall be entitled to reimbursement for automobile travel when he/she is transported free of charge or by another employee who is entitled to the expense reimbursement.

The Superintendent/Principal or designee shall establish a per diem allowance for meal costs incurred while traveling on district business based on the location and hours of travel. The per diem allowance shall not exceed the standard meal allowance for business-related travel prescribed for federal income tax purposes.

Any expense that exceeds the maximum rate of reimbursement established by the district shall be reimbursed only with the approval of the Superintendent/Principal or designee.

All expense reimbursement claims shall be submitted on a district form, within 10 working days following return from travel when possible. The form shall be accompanied by receipts and any explanation necessary to document that the expenses meet district criteria for reimbursement.

The Superintendent/Principal or designee shall approve expense claims only upon verifying that all necessary documentation is provided and that all expenses are appropriate and related to district business. If an expense claim is disallowed due to lack of documentation or inappropriate expenses, the employee may be personally responsible for any improper costs incurred.

When approved by the Superintendent/Principal or designee, an employee may be issued a district credit card for use while on authorized district business. Receipts documenting the expenses incurred on a district credit card shall be submitted promptly following return from travel. Under no circumstances shall personal expenses be charged on a district credit card, even if the employee intends to subsequently reimburse the district for the personal charges.

When necessary, the Superintendent/Principal or designee may approve a cash advance, not to exceed the estimated out-of-pocket reimbursable expenses, to an employee authorized to travel on district business. Within 10 working days following return from travel, the employee shall

submit a final accounting with all necessary supporting documentation. He/she shall refund to the district any amount of cash advance exceeding the actual approved reimbursable expenses.

Legal Reference:

EDUCATION CODE

42634 Itemization of expenses

44016 Travel expense to employment interview

44032 Travel expenses

44033 Automobile allowance

44802 Student teacher's travel expense

Management Resources:

INTERNAL REVENUE SERVICE PUBLICATIONS

Per Diem Rates (For Travel Within the Continental United States), Publication 1542

WEB SITES

Internal Revenue Service: <http://www.irs.gov>

U.S. General Services Administration, Per Diem Rates: <http://www.gsa.gov/perdiem>

Policy KASHIA ELEMENTARY SCHOOL DISTRICT
adopted: January 15, 2020 Stewarts Point, California

Kashia ESD

Board Policy

Management Of District Assets/Accounts

BP 3400

Business and Noninstructional Operations

The Board of Trustees recognizes its fiduciary responsibility to effectively manage and safeguard the district's assets and resources in order to help achieve the district's goals for student learning. The Superintendent/Principal or designee shall establish and maintain an accurate, efficient financial management system that enhances the district's ability to meet its fiscal obligations, produces reliable financial reports, and complies with laws, regulations, policies, and procedures. He/she shall ensure that the district's accounting system provides ongoing internal controls and meets generally accepted accounting standards.

(cf. 3000 - Concepts and Roles)

(cf. 3100 - Budget)

(cf. 3300 - Expenditures and Purchases)

(cf. 3312 - Contracts)

(cf. 3314 - Payment for Goods and Services)

(cf. 3460 - Financial Reports and Accountability)

Capital Assets

The Superintendent/Principal or designee shall develop a system to accurately identify and value district assets in order to help ensure financial accountability and to minimize the risk of loss or misuse. District assets with a useful life of more than one year and an initial acquisition cost of \$5,000 or more shall be considered capital assets. The Superintendent/Principal or designee shall determine the estimated useful life of each capital asset and shall calculate and report the estimated loss of value or depreciation during each accounting period for all capital assets.

(cf. 3440 - Inventories)

Internal Controls/Fraud Prevention

The Board expects Board members, employees, consultants, vendors, contractors, and other parties maintaining a business relationship with the district to act with integrity and due diligence in dealings involving the district's assets and fiscal resources.

The Superintendent/Principal or designee shall develop internal controls which aid in the prevention and detection of fraud, financial impropriety, or irregularity within the district. These internal controls may include, but are not limited to, segregating employee duties relating to authorization, custody of assets, and recording or reporting of transactions; providing detailed, written job descriptions explaining the segregation of functions; adopting an integrated financial system; conducting background checks on business office employees; and requiring continuous in-service training for business office staff on the importance of fraud prevention.

All employees shall be alert for any indication of fraud, financial impropriety, or irregularity within their area of responsibility. Any employee who suspects fraud, impropriety, or irregularity shall immediately report those suspicions to his/her immediate supervisor and/or the

Superintendent/Principal or designee. In addition, the Superintendent/Principal or designee shall establish a method for employees and outside persons to anonymously report any suspected instances of fraud, impropriety, or irregularity.

(cf. 4119.1/4219.1/4319.1 - Civil and Legal Rights)

The Superintendent/Principal or designee shall have primary responsibility for any necessary investigations of suspected fraud, impropriety, or irregularity, in coordination with legal counsel, the district's auditors, law enforcement agencies, or other governmental entities, as appropriate.

The Superintendent/Principal or designee shall provide regular reports to the Board on the status of the district's internal control procedures and recommend any necessary revisions to related Board policies or administrative regulations.

Legal Reference:

EDUCATION CODE

14500-14508 Financial and compliance audits

35035 Powers and duties of superintendent

35250 Duty to keep certain records and reports

41010-41023 Accounting regulations, budget controls and audits

42600-42604 Control of expenditures

42647 Drawing of warrants by district on county treasurer; form; reports, statements and other data

GOVERNMENT CODE

53995-53997 Obligation of contract

Management Resources:

CSBA PUBLICATIONS

Maximizing School Board Governance: Budget Planning and Adoption, 2006

Maximizing School Board Governance: Fiscal Accountability, 2006

School Finance CD-ROM, 2005

GOVERNMENTAL ACCOUNTING STANDARDS BOARD

Statement 34, Basic Financial Statements - and Management's Discussion and Analysis - For State and Local Governments, June 1999

WEB SITES

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

California Association of School Business Officials: <http://www.casbo.org>

California Department of Education, School Finance: <http://www.cde.ca.gov/fg>

California State Controller's Office: <http://www.sco.ca.gov>

Fiscal Crisis & Management Assistance Team: <http://www.fcmat.org>

Governmental Accounting Standards Board: <http://www.gasb.org>

School Services of California: <http://www.sscal.com>

Policy KASHIA ELEMENTARY SCHOOL DISTRICT

adopted: January 15, 2020 Stewarts Point, California

Kashia ESD

Administrative Regulation

Management Of District Assets/Accounts

AR 3400

Business and Noninstructional Operations

Accounts

The district's accounting system shall fully comply with the definitions, instructions and procedures set forth in the California Department of Education School Accounting Manual. (Education Code 41010)

The Superintendent/Principal or designee shall ensure that funds are encumbered in the district accounting records immediately after an expenditure is committed for subsequent payment.

(cf. 3110 - Transfer of Funds)

Fraud Prevention and Investigation

Fraud, financial improprieties or irregularities include but are not limited to:

1. Forgery or unauthorized alteration of any document or account belonging to the district
2. Forgery or unauthorized alteration of a check, bank draft or any other financial document
3. Misappropriation of funds, securities, supplies or other assets
4. Impropriety in the handling of money or reporting of financial transactions
5. Profiteering as a result of insider knowledge of district information or activities
6. Disclosing confidential and/or proprietary information to outside parties

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

7. Disclosing investment activities engaged in or contemplated by the district

(cf. 3430 - Investing)

8. Accepting or seeking anything of material value from contractors, vendors or persons providing services or materials to the district
9. Destroying, removing or inappropriately using of records, furniture, fixtures or

equipment

10. Failing to provide financial records to authorized state or local entities

11. Any other dishonest or fraudulent act

The Superintendent/Principal or designee shall investigate reports of fraudulent activity in a manner that protects the confidentiality of the parties and the facts. All employees involved in the investigation shall be advised to keep information about the investigation confidential.

If an investigation substantiates the occurrence of a fraudulent activity, the Superintendent/Principal or designee shall issue a report to appropriate personnel and to the Board of Trustees. The final disposition of the matter and any decision to file a criminal complaint or refer the matter to the appropriate law enforcement and/or regulatory agency for independent investigation shall be made in consultation with legal counsel. The result of the investigation shall not be disclosed to or discussed with anyone other than those individuals with a legitimate need to know.

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

(cf. 4119.1/4219.1/4319.1 - Civil and Legal Rights)

Regulation KASHIA ELEMENTARY SCHOOL DISTRICT
approved: January 15, 2020 Stewarts Point, California

Kashia ESD

Board Policy

Disruptions

BP 3515.2

Business and Noninstructional Operations

In order to help maintain an educational environment that provides for student safety, the Board of Trustees is committed to keeping the school free from disruptions and to keeping unauthorized persons from entering school grounds. The Superintendent/Principal or designee shall provide for the prompt removal of any individual from school grounds who disrupts or threatens to disrupt normal school operations, threatens the health and safety of students or staff, or threatens to cause property damage in accordance with law, Board policy, or administrative regulation.

(cf. 1250 - Visitors/Outsiders)

(cf. 3515 - Campus Security)

(cf. 4118 - Suspension/Disciplinary Action)

(cf. 4158/4258/4358 - Employee Security)

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

(cf. 5131.4 - Student Disturbances)

The Superintendent/Principal or designee shall establish a plan describing actions to be taken, including staff responsibilities, when an individual is causing a disruption. In developing such a plan, the Superintendent/Principal or designee shall consult with law enforcement to create guidelines for law enforcement support and intervention in the event of a disruption.

(cf. 0450 - Comprehensive Safety Plan)

(cf. 3515.3 - District Police/Security Department)

(cf. 3516 - Emergencies and Disaster Preparedness Plan)

School staff shall be trained to recognize when an individual has committed acts that constitute a disruption in violation of Board policy or administrative regulation. Staff who believe that a disruption may occur shall immediately contact the Superintendent/Principal or designee.

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

Gun Free School Zone

Possession of unauthorized firearms, weapons, or other dangerous instruments is prohibited within 1,000 feet of school grounds without the written permission of school authorities. (Penal Code 626.9, 626.10)

(cf. 5131.7 - Weapons and Dangerous Instruments)

(cf. 5144.1 - Suspension and Expulsion/Due Process)
(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

Legal Reference:

EDUCATION CODE

32210 Willful disturbance of public school or meeting, misdemeanor
32211 Threatened disruption or interference with classes; misdemeanor
35160 Authority of governing boards
44810 Willful interference with classroom conduct
44811 Disruption of classwork or extracurricular activities
51512 Prohibited use of electronic listening or recording device

PENAL CODE

243.5 Assault or battery on school property
415.5 Disturbance of peace of school
626-626.11 Schools, crimes, especially:
626.7 Failure to leave campus or facility; wrongful return; penalties; notice; exceptions
626.8 Disruptive presence at schools
626.81 Misdemeanor for registered sex offender to come onto school grounds
626.9 Gun Free School Zone Act
627-627.10 Access to school premises
653b Loitering about schools or public places

COURT DECISIONS

Reeves v. Rocklin Unified School District, (2003) 109 Cal.App.4th 652
In Re Joseph F., (2000) 85 Cal.App.4th 975
In Re Jimi A., (1989) 209 Cal. App.3d 482
In Re Oscar R., (1984) 161 Cal. App 3d 770

ATTORNEY GENERAL OPINIONS

79 Ops.Cal.Atty.Gen. 58 (1996)

Management Resources:

CSBA PUBLICATIONS

911! A Manual for Schools and the Media During a Campus Crisis, 2001

U.S. DEPARTMENT OF EDUCATION PUBLICATIONS

Practical Information on Crisis Planning: A Guide for Schools and Communities, May 2003

WEB SITES

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

California Department of Education, Safe Schools Office: <http://www.cde.ca.gov/lss/>

U.S. Department of Education, Emergency Planning:

<http://www.ed.gov/admins/lead/safety/emergencyplan>

Policy KASHIA ELEMENTARY SCHOOL DISTRICT
adopted: January 15, 2020 Stewarts Point, California

Kashia ESD

Administrative Regulation

Disruptions

AR 3515.2

Business and Noninstructional Operations

The Superintendent/Principal or designee may direct a person to leave school grounds when there is a reasonable basis for concluding that the person is committing, or has entered campus with the purpose of committing, an act that is likely to interfere with the peaceful conduct, discipline, good order, or administration of school activities or with the intent to inflict damage on any person or property. He/she may also ask a person to leave who uses loud and/or offensive language which could provoke a violent reaction or a person who has otherwise established a continued pattern of unauthorized entry on school grounds. This shall not apply if that person is a student, school employee, or other person required by his employment to be on school grounds. (Education Code 44810, 44811; Penal Code 415.5, 626.7, 626.8)

The Superintendent/Principal or designee may also direct a specified drug offender to leave school grounds, unless that person is a student at the school, a parent/guardian of a child attending the school, or he/she has prior written permission for entry from the Superintendent/Principal or designee. (Penal Code 626.85)

When directing any person to leave school premises, the Superintendent/Principal or designee shall inform the person that he/she will be guilty of a crime if he/she:

1. Remains after being directed to leave (Education Code 44811; Penal Code 626.8)
2. Returns to the campus without following the school's posted registration requirements (Penal Code 626.7)
3. Returns within seven days after being directed to leave (Penal Code 626.8, 626.85)

(cf. 0450 - Comprehensive Safety Plan)
(cf. 1250 - Visitors/Outsiders)
(cf. 3515.3 - District Police/Security Department)
(cf. 4158/4258/4358 - Employee Security)
(cf. 5131.4 - Student Disturbances)

The Superintendent/Principal or designee may direct a person who is required to register as a sex offender to immediately leave school grounds, unless he/she is on school grounds for lawful business or with the Superintendent's permission. If such a person does not leave school grounds, the Superintendent/Principal or designee shall inform the person that he/she may be guilty of a crime.

(cf. 3515.5 - Sex Offender Notification)

The Superintendent/Principal or designee shall notify law enforcement as appropriate.

Appeal Procedure

Any person who is asked to leave a school building or grounds may appeal to the Superintendent/Principal or designee. This appeal shall be made no later than the second school day after the person has departed from the school building or grounds. After reviewing the matter with the person making the appeal, the Superintendent/Principal or designee shall render his/her decision within 24 hours after the appeal is made, and this decision shall be binding. (Education Code 32211)

The decision of the Superintendent/Principal or designee may be appealed to the Board of Trustees. Such an appeal shall be made no later than the second school day after the Superintendent/Principal or designee has rendered his/her decision. The Board shall consider and decide the appeal at its next scheduled regular or adjourned regular public meeting. The Board's decision shall be final. (Education Code 32211)

Regulation KASHIA ELEMENTARY SCHOOL DISTRICT
approved: January 15, 2020 Stewarts Point, California