

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

Minutes

Governing School Board
Wednesday, January 8, 2025
4:00 p.m.
Kashia School District

Start 4:16 p.m. End: 6:03 p.m.

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

Glenda Antone X Frances Johnson X
Coleen McCloud X
Charlene Pinola X

2. Approval of Agenda:

Motion by: Trustee McCloud Second by: Trustee Antone. Approved
unanimously.

3. Public Comment on Closed Session Items

No public comment on Closed Session.

4. Closed Session

4.1 Personnel (Government Code 54957(b): Public Employee Appointment
/Employment – Discussion

The Board adjourned to Closed Session at 4:17 p.m.

5. Reconvene to Open Session:

The Board reconvened to Open Session at 5:22. p.m.

5.1 Report of Actions Taken in Closed Session (if any)

No action was taken during the Closed Session.

6. Public Comment on Open Session Items (Limit 5 minutes)

No Public Comment on Open Session items.

7. Consent Agenda

- 7.1 Approval of the Minutes from the November 13, 2024 Special Board Meeting (Closed Session) – this meeting was cancelled; minutes reflect cancellation.
- 7.2 Approval of the Minutes from the December 4, 2024 Regular Board meeting
- 7.3 Approval of the Minutes from the December 4, 2024 Annual Organizational Meeting
- 7.4 Approval of Routine Budget Updates for the period of November 16, 2024 through December 31, 2024
- 7.5 Ratification of Accounts Payable Warrant Registers for the period of November 16, 2024 – December 31, 2024
- 7.6 Approval of the Williams Quarterly Report for the period of October 1, 2024 – December 31, 2024

The Consent Agenda was approved in one motion. Motion made by: Trustee Antone. Second by: Trustee Pinole. Approved unanimously.

8. Reports and Communications

- 8.1 **Governing Board Members:** Trustee Pinola: Said that Adriana Ruiz told the students they can't play at the basketball court and that she would call law enforcement on them. Ms. Johnson explained that there is a facility use form for an adult (Carmen) to sign who will supervise them. Ms. Johnson will meet with Carmen and explain the plan to Ms. Ruiz. Trustee Antone reported that security cameras have been ordered and will be installed outside. They also need to be purchased and installed for inside the classroom.
- 8.2 **Superintendent:** Shared a catalogue with spinner options which the board was able to look at. Also remarked about the security cameras that will arrive hopefully tomorrow and be installed on Saturday. Remarked that the board will be considering the hiring of a part-time Principal-Lead Teacher.
- 8.3 **PTO:** No report.
- 8.4 **Staff:** No report.

9. Items Scheduled for Information and Discussion

9.1 Review of Information Related to Governance and the Brown Act

The article on the Brown Act was reviewed with the Board. No action; information only.

10. Items Scheduled for Discussion and Action

10.1 Review and Consideration of Approval, K-8 Principal/Lead Teacher - Temporary, Part-Time Position and Job Description

The job description will be used for a temporary, part-time position for the remainder of the 2024-25 school year. A motion to approve was made by Trustee Antone with a second by Trustee Pinola. Approved unanimously.

10.2 Review/Consideration of Approval, 2024-25 Retired Employee Services Agreement, Part-Time Temporary K-8 Principal/Lead Teacher

The agreement for services is on a temporary, part-time, at-will basis with Scott Carson with termination at any time. A motion to approve was made by Trustee Antone, with a second by Trustee Pinola. Approved unanimously.

10.4 Approval of the 2023-24 Audit Report

Ms. Stubbs reviewed the findings with the Board. The corrective action plan will come back to the board for review and approval during the February 12, 2025 regular Board meeting. Motion to approve made by Trustee Antone, seconded by Trustee Pinola. Approved unanimously.

10.5 Review/Consideration of Approval, 2024-25 Consolidated Application, Winter Data Collection

The winter data collection forms of the 2024-25 Consolidated Application were reviewed. Motion to approve made by Trustee Pinola, seconded by Trustee Antone. Approved unanimously.

10.6 Review and Consideration of Approval, Board Policy 3515 – Campus Security

The draft Board Policy 3515 – Campus Security was reviewed. It contains language on surveillance systems. Cameras will be installed outside and

inside the building to promote security and safety of students and staff. Motion to approve made by Trustee Antone, seconded by Trustee Pinola. Approved unanimously.

- 10.7 Review and Consideration of Approval, Amendment to the Services Agreement between the District and Janet Van Winkle for Special Education (Resource Specialist) Services

An amendment to increase the hours authorized for 2024-25 for special education services with Janet Van Winkle was reviewed. Motion to approve made by Trustee Antone, seconded by Trustee Pinola. Approved unanimously.

Fiscal Impact:

- 10.8 Review and Consideration of Approval, 2023-24 School Accountability Report Card (SARC)

The updated SARC was reviewed and will be posted on the district website. Motion to approve made by Trustee Pinole, seconded by Trustee Antone. Approved unanimously.

- 10.9 Review and Consider Approval of a Three-Year Engagement to Perform Audit Services Between the District and Stephen Roatch Accountancy Corporation

A renewal of the agreement for auditing services was reviewed. Motion to approve made by Trustee Antone, seconded by Trustee Pinola. Approved unanimously.

11. Items Scheduled for Future Board Meetings

- 11.1 Local Control and Accountability Plan (LCAP) – Mid-Year Report
- 11.2 Second Interim Report
- 11.3 2025-26 Original Budget – Public Hearing

12. Adjournment

Next Board Meeting: Wednesday, February 12, 2025, 4:00 p.m.

Account	Description	From	To
JE # BR25-00037	JE Trans Date 01/21/2025 JE Posted 01/21/2025 Comment 2nd Interim update		
01-6211-0-1110-1000-5860-600-6211	Other Employment, Instruction, Regular Educati, Literacy	CR	921.00
	Net increase to Appropriations	.00	921.00
JE # BR25-00038	JE Trans Date 01/22/2025 JE Posted 01/22/2025 Comment 2nd Interim Updates		
01-1100-0-0000-0000-8560-000-1100	State Lottery R, State Lottery	CR	60.00
01-1100-0-1110-1000-4310-600-1100	Instructional M, Instruction, Regular Educati, Lottery	DR	60.00
	Net decrease to Appropriations	120.00	.00
JE # BR25-00039	JE Trans Date 01/22/2025 JE Posted 01/22/2025 Comment 2nd Interim updates		
01-3310-0-5730-1120-5807-600-3310	Speech, Spec Ed-resourc, Spec Ed - Presc, Special Ed	CR	5,731.00
01-3310-0-5760-1120-1100-600-3310	Teachers' Salar, Spec Ed-resourc, Spec Ed, 5-22, Special Ed	DR	5,731.00
	Net increase to Appropriations	5,731.00	5,731.00
JE # BR25-00040	JE Trans Date 01/22/2025 JE Posted 01/22/2025 Comment 2nd Int. updates		
01-6266-0-1110-1000-5800-600-6266	Other Svcs & Op, Instruction, Regular Educati, Ed Effect	CR	790.00
	Net increase to Appropriations	.00	790.00
JE # BR25-00041	JE Trans Date 01/23/2025 JE Posted 01/23/2025 Comment 2nd Interim updates		
01-6300-0-0000-0000-8560-000-1100	State Lottery R, Lottery-Instruc	DR	37.00
01-6300-0-1110-1000-4110-600-0000	Textbooks, Instruction, Regular Educati, Undefined	CR	626.00
01-6300-0-1110-1000-4310-600-1100	Instructional M, Instruction, Regular Educati, Lottery	DR	589.00
	Net increase to Appropriations	589.00	663.00
JE # BR25-00042	JE Trans Date 01/23/2025 JE Posted 01/23/2025 Comment 2nd Interim		
01-6546-0-5001-3110-5800-600-0000	Other Svcs & Op, Guidance & Coun, Special Educati, Undefined	DR	179.00
01-6546-0-5001-9200-7222-000-0000	Trnsfrs Apporti, Transfers Betwe, Special Educati, Undefined	CR	179.00
	Net increase to Appropriations	179.00	179.00
JE # BR25-00043	JE Trans Date 01/23/2025 JE Posted 01/23/2025 Comment 2nd Interim Updates		
01-6546-0-5001-9200-7222-000-0000	Trnsfrs Apporti, Transfers Betwe, Special Educati, Undefined	DR	358.00
	Net decrease to Appropriations	358.00	.00

Selection Grouped by Org, Fiscal Year, JE# - Sorted by JE Item #, (Org = 46, JE Type = R, Starting Post Date = 1/1/2025, Ending Post Date = 1/25/2025, Unposted JEs? = N, End Bud Bal? = O, JE# Page Break? = N, Description? = A, Recap? = N)



Account	Description	From	To
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JE #	BR25-00044	JE Trans Date	01/23/2025	JE Posted	01/23/2025	Comment	2nd Interim Updates
01 - 6546 - 0 - 5001 - 9200 - 7222 - 000 - 0000						Trnsfrs Apporti, Transfers Betwe, Special Educati, Undefined	CR

Net increase to Appropriations .00 358.00

JE #	BR25-00045	JE Trans Date	01/23/2025	JE Posted	01/23/2025	Comment	2nd Interim
01 - 6546 - 0 - 5001 - 3110 - 5800 - 600 - 0000						Other Svcs & Op, Guidance & Coun, Special Educati, Undefined	CR
01 - 6546 - 0 - 5001 - 9200 - 7222 - 000 - 0000						Trnsfrs Apporti, Transfers Betwe, Special Educati, Undefined	DR

179.00 179.00

Total for Org 046 7,156.00 8,821.00

Net increase to Appropriations

Org 046 Net <Decrease> in Estimated Fund Balance 1,711.00-



Checks Dated 01/01/2025 through 01/25/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
2071955	01/03/2025	Janet VanWinkle	01-5800		2,380.00
2071956	01/03/2025	Whitney Badgett	01-4310	144.77	
			01-5201	40.20	184.97
2074124	01/15/2025	Andrea Stubbs	01-4390		454.00
2074125	01/15/2025	Document Tracking Service	01-5800		425.00
2074126	01/15/2025	Employment Development Dept.	01-9555		36.09
2074127	01/15/2025	Frontier Communications	01-5911		333.25
2074128	01/15/2025	Gualala Supermarket	01-4700		32.05
2074129	01/15/2025	Pacific Gas & Electric	01-5520		186.21
2074130	01/15/2025	Gene Parrish	01-5200		639.80
2074131	01/15/2025	Gene Parrish	01-5201		287.70
2074132	01/15/2025	Presence Learning, Inc.	01-5807		1,229.58
2074133	01/15/2025	Recology Sonoma Marin	01-5560		231.38
2074134	01/15/2025	Ryland Strategic Business Consulting	01-5831		4,500.00
2074135	01/15/2025	Terminix	01-5800		142.00
2074136	01/15/2025	Deidra V. Wilder	01-5800		100.00
2075355	01/22/2025	Frances Johnson	01-4380	52.25	
			01-4400	555.89	
			01-4700	42.44	650.58
2075356	01/22/2025	Kashia Band of Pomo Indians	01-5530		249.93
2075357	01/22/2025	Gene Parrish	01-5201		274.40
2075358	01/22/2025	Gene Parrish	01-5200		639.80
2076002	01/24/2025	Coleen McCloud	01-4310		647.20
Total Number of Checks			20		13,623.94

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	20	13,623.94
	Total Number of Checks	20	13,623.94
	Less Unpaid Tax Liability		.00
	Net (Check Amount)		13,623.94

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.

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Sonoma County

Office of Education

5340 Skylane Boulevard
Santa Rosa, CA 95403-8246
(707) 524-2600 | scoe.org

January 13, 2025

Glenda Antone, Board President
Frances Johnson, Superintendent
Kashia School District
31510 Skaggs Springs Road
Stewarts Point, CA 95480

Dear Ms. Antone and Ms. Johnson,

In accordance with Education Code Section 42131, a review of Kashia School District's (District) First Interim Report for Fiscal Year 2024-25 has been completed by the Sonoma County Office of Education (County). The District self-certified its 2024-25 First Interim Report as Positive. After a review of the financial data provided by the District, it appears that the District will meet its financial obligations for the current and two subsequent years. Therefore, the County concurs with the District's positive certification.

State Budget

On January 6, 2025, the Governor provided a preview of the proposed 2025-26 State Budget, with the full release anticipated on January 10th. The preview highlighted a fully balanced budget with no deficits and reinforced the Governor's commitment to key education initiatives, including the Expanded Learning Opportunities Program and Universal Transitional Kindergarten. It also proposed a \$3.6 billion increase to Proposition 98 funding compared to the current year's minimum guarantee.

The budget preview projects a 2.43% cost-of-living adjustment (COLA) for 2025-26, a decrease from the 2.93% forecasted in the June 2024 Enacted Budget. Additionally, the Governor emphasized the need for fiscal prudence, noting the state's heavy reliance on capital gains from high-income earners. This emphasis serves as a reminder to prioritize long-term planning in decision-making.

First Interim and Multi-Year Projection (MYP)

The District's First Interim Report MYP projects unrestricted deficit spending of -\$20,882, -\$48,278, and -\$67,411 in 2024-25, 2025-26, and 2026-27, with the State minimum reserve for economic uncertainty of \$87,000 met in all years. Deficit spending is of concern to the County and the elimination of structural deficit spending is critical in order to maintain required reserve levels. Therefore, we urge the District to review and monitor revenues and expenditures, embrace best practices, and budget to live within your means.

During fiscal year 2021-22, the District experienced a decline in enrollment compared to the prior year, resulting in a total enrollment of 9 students on CBEDS day. This decline in enrollment corresponded to a decrease in Average Daily Attendance (ADA) reported for the fiscal year. Since

Amie R. Carter, Ed.D. | Sonoma County Superintendent of Schools

Board of Education | Gina Cuclis, Herman G. Hernandez, Steven Herrington Ph.D., Peter Kostas, Andrew Leonard

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then, enrollment has remained relatively stable at 9 students, with ADA averaging approximately 7 students.

According to the 2024-25 First Interim Report, enrollment has decreased by 1 student, bringing the current enrollment to 8 students. Projections indicate a further decline to 6 students in fiscal years 2025-26 and 2026-27. At P-1 attendance reporting (attendance through December 31), ADA for the current year is 6.90, reflecting an attendance rate of approximately 86%.

Under Education Code 35780, a school district must maintain at least 6 ADA in grades 1 through 8 to avoid automatic lapsation. Based on the First Interim projections, the District is at risk of lapsation beginning in fiscal year 2025-26, with projected enrollment of 6 students and ADA of 5.34.

Please continue to monitor enrollment and ADA closely to address and mitigate the risk of lapsation.

Summary

Our Office appreciates the preparation and timely submittal of your First Interim report. A technical review will be communicated to the business office. The Second Interim Report is due to our office no later than March 15, 2025. **Please see the attached for standard reminders.** If you have any questions, please feel free to call me at (707) 524-2635.

Sincerely,



Sarah Lampenfeld
Director, External Fiscal Services

Cc:

Andi Stubbs, Ryland Consultants
Amie Carter, Ed.D., County Superintendent of Schools
Greg Medici, SCOE Deputy Superintendent, Business Services
Cindy Gordon, SCOE District Fiscal Management Advisor

Blogs

Brown Act – Confidentiality of Closed Session Information

EdLawConnect Blog

By Steven Andelson and Mark Bresee and Todd Goluba on 05.18.2020 | Posted in School District

In the interest of protecting the integrity of confidential information discussed during closed session, the Legislature enacted Government Code section 54963 as part of the Brown Act. This section prohibits board members from disclosing confidential information that has been acquired by being present in closed session to a person not entitled to receive it, unless the board authorizes disclosure.

Confidential information is defined as a communication made in a closed session that is specifically related to the basis for the legislative body of a local agency to meet lawfully in closed session. Closed session topics include student discipline; personnel performance discipline or dismissal; real property negotiations; labor negotiations; and existing, pending, or anticipated litigation.

A leak of confidential closed session information is considered a breach of legal and ethical responsibilities in that the disclosure of the information undermines the position of the public agency. Unless a legislative body has collectively authorized the disclosure of confidential information, it is strictly prohibited. The importance of maintaining the confidentiality of closed session information is underscored by the weight of the penalties assigned for violation of the statutory prohibition against such disclosure. Such penalties may include, but not be limited to, the following:

- Court injunction to prevent the disclosure of confidential information, a violation of which would be punishable by contempt of court. (Government Code section 54963(c)(1); California Code of Civil Procedure sections 1209(a)(5) and 1218 (The disobedience of a lawful judgment or order of a court constitutes a contempt punishable by a fine of up to \$1,000, imprisonment not exceeding five days, or both.));
- Referral of a member of a legislative body who has willfully disclosed confidential information to the Grand Jury. (Government Code section 54963(c)(3); Government Code section 3060; *People v. Tice*, 146 Cal.App.2d 750 (1956); *Steiner v. Superior Court*, 50 Cal.App.4th 1771 (1996)).

If you have any follow-up questions, please feel free to contact Atkinson, Andelson, Loya, Ruud & Romo.

AUDIT CERTIFICATION

2023-24 FINANCIAL REPORT/AUDIT

District/Charter Name Kashia Elementary School 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 31st (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 8, 2025 the Annual Financial Report as of June 30, 2024.

(Signature) District Superintendent/Charter School Official

02/12/2025

Date

Andrea Stubbs

Printed name

Submit the original signature copy of the Audit Certification by **February 15, 2025** to your **SCOE Advisor** at:

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

SCOE Use only: reviewed by: _____ date reviewed: _____

CERTIFICATION OF CORRECTIVE ACTION

2023-24 AUDIT FINDINGS AND RECOMMENDATIONS

LEA Name Kashia Elementary School District
Sonoma County, California

- 2023-24 Certification of Corrective Action is hereby filed by the Governing Board of the school district.

Charlene Pinola
Clerk/Secretary of the Governing Board

02/12/2025
Date of Meeting

- 2023-24 Certification of Corrective Action

The Superintendent certifies that all corrective action(s) specified in the attached page(s) have been reviewed by the district's Governing Board and assures that corrective procedures have been implemented and will be used in the ensuing years.

Frances Johnson
District Superintendent

02/12/2025
Date

For additional information

Contact: Andi Stubbs

Phone: 707-204-9794

Submit original of the Certification of Corrective Action together with each Audit Finding Corrective Action form and corresponding documentation by **March 15, 2025** to your **SCOE Advisor** at:

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

SCOE Use only: reviewed by: _____ date reviewed: _____

2023-24 AUDIT FINDING CORRECTIVE ACTION
due to SCOE by March 15, 2025 or immediately following board approval

LEA: Kashia Elementary School

Finding Category: Internal Control (see list at bottom of page)

Finding Number: 001-30000 Page **Number:** 66

A. Describe below specific corrective action(s) used in resolving the audit finding.
 B. Specifically address each individual item within the finding. Be certain that your responses are clear and concise. You will need to provide all documentation which supports the specific action taken toward resolving the finding; i.e., copies of amended reports, corrective action plans, etc.

The district contracted with an outside firm to provide business management services in the 2024-25 school year. The contracted business manager is adhering to standard cash disbursement practices, including the following: a) review and accurate calculation of mileage forms using the IRS annual mileage rate; b) timely and accurate payment on invoices (within 30 days of receipt), ensuring that the amount paid agrees to the invoice or receipt amount; and c) payment is only processed when supporting invoices and/or receipts have been obtained.

C. Did this finding require a corrective report? →

Yes
 No

If yes, attach a copy of an acceptable plan of correction.

AB 3627 Finding Category Types

10000	Attendance
20000	Fixed Assets
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

SCOE Use only: reviewed by: _____ date reviewed: _____

2023-24 AUDIT FINDING CORRECTIVE ACTION
due to SCOE by March 15, 2025 or immediately following board approval

LEA: Kashia Elementary School

Finding Category: Internal Control (see list at bottom of page)

Finding Number: 002-30000 Page **Number:** 68

A. Describe below specific corrective action(s) used in resolving the audit finding.
 B. Specifically address each individual item within the finding. Be certain that your responses are clear and concise. You will need to provide all documentation which supports the specific action taken toward resolving the finding; i.e., copies of amended reports, corrective action plans, etc.

All payroll contracts for 2024-25 have been reviewed and approved by the district's Governing Board prior to payment; including the Superintendent.

C. Did this finding require a corrective report? →

	<input type="checkbox"/>	Yes
	<input checked="" type="checkbox"/>	No

If yes, attach a copy of an acceptable plan of correction.

AB 3627 Finding Category Types

10000	Attendance
20000	Fixed Assets
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

SCOE Use only: reviewed by: _____ date reviewed: _____

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2023-24 AUDIT FINDING CORRECTIVE ACTION
due to SCOE by March 15, 2025 or immediately following board approval

LEA: Kashia Elementary School

Finding Category: Internal Control (see list at bottom of page)

Finding Number: 003-30000 Page **Number:** 69

A. Describe below specific corrective action(s) used in resolving the audit finding.
 B. Specifically address each individual item within the finding. Be certain that your responses are clear and concise. You will need to provide all documentation which supports the specific action taken toward resolving the finding; i.e., copies of amended reports, corrective action plans, etc.

The Business Manager is acting as secretary during Board meetings and ensuring that minutes are prepared for every meeting, and that they are presented for review/approval at the subsequent meeting. Signed minutes are kept in a binder in chronological order.

C. Did this finding require a corrective report? →

<input type="checkbox"/>	Yes
<input checked="" type="checkbox"/>	No

If yes, attach a copy of an acceptable plan of correction.

AB 3627 Finding Category Types

10000	Attendance
20000	Fixed Assets
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

SCOE Use only: reviewed by: _____ date reviewed: _____

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2023-24 AUDIT FINDING CORRECTIVE ACTION
due to SCOE by March 15, 2025 or immediately following board approval

LEA: Kashia Elementary School

Finding Category: State Compliance (see list at bottom of page)

Finding Number: 004-40000 Page **Number:** 71

A. Describe below specific corrective action(s) used in resolving the audit finding.
 B. Specifically address each individual item within the finding. Be certain that your responses are clear and concise. You will need to provide all documentation which supports the specific action taken toward resolving the finding; i.e., copies of amended reports, corrective action plans, etc.

The district contacted the CDE who responded that funds would be recaptured by the CDE through a subsequent principal apportionment. The district also contacted the CDE to learn if there is an opt-out mechanism for hte current and subsequent years, and was informed that no opt-out is available for this funding - however the representative did state that funding is based on expenses coded to Function 3600; consequently expenses for field trips, etc. will be recoded.

C. Did this finding require a corrective report? →

	<input type="checkbox"/>	Yes
	<input checked="" type="checkbox"/>	No

If yes, attach a copy of an acceptable plan of correction.

AB 3627 Finding Category Types

10000	Attendance
20000	Fixed Assets
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

SCOE Use only: reviewed by: _____ date reviewed: _____

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RE: [EXTERNAL] Opt-Out For Transportation Funding

From HTSRP <HTSRP@cde.ca.gov>

Date Mon 2024-12-02 3:26 PM

To Andi Stubbs <andi@rylandsbc.com>; HTSRP <HTSRP@cde.ca.gov>

 1 attachment (621 KB)

csame2019 Exerpt Function 3600.pdf;

Thank you for looking into this and making those corrections.

As noted in the CSAM (excerpt attached), there are defined activities under Function 3600, field trips are not included.

Respectfully,



Office of School Transportation

825 Riverside Parkway, Suite 110

West Sacramento, CA 95605

(916) 375-7100

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From: Andi Stubbs <andi@rylandsbc.com>

Sent: Monday, December 2, 2024 2:11 PM

To: HTSRP <HTSRP@cde.ca.gov>; PASE <PASE@cde.ca.gov>

Subject: Re: [EXTERNAL] Opt-Out For Transportation Funding

Thank you for your response - the district only has 8 students and a district van is used to transport them to field trips only; I will work with our auditors to use the correct account codes moving forward.

Andi

Andi Stubbs

Ryland | Strategic Business Consulting

8334 Parus Way, Granite Bay, CA 95746

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(707) 204-9794 mobile (707)938-7098 fax
www.rylandsbc.com

From: HTSRP <HTSRP@cde.ca.gov>
Sent: Monday, December 2, 2024 7:55 AM
To: Andi Stubbs <andi@rylandsbc.com>; PASE <PASE@cde.ca.gov>
Cc: HTSRP <HTSRP@cde.ca.gov>
Subject: RE: [EXTERNAL] Opt-Out For Transportation Funding

Good Morning,

As far as we know, no opt-out is available for this funding.

To your statement, “*we do not intend to provide a transportation program...*” Your agency has expended funds coded to providing “home-to-school transportation” services as the Home-To-School Transportation Reimbursement Program apportionments were calculated on 60% of those funds/expenditures as reported. Therefore expenditures were reported and coded by your agency in California School Accounting Manual (CSAM) Function 3600, so there must be some transportation services being provided or paid for.

However, as this is a funding/accounting question, we are forwarding this inquiry to CDE Principal Apportionment Section at PASE@cde.ca.gov for further clarification.

Respectfully,



Office of School Transportation
825 Riverside Parkway, Suite 110
West Sacramento, CA 95605
(916) 375-7100

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From: Andi Stubbs <andi@rylandsbc.com>
Sent: Wednesday, November 27, 2024 4:29 PM
To: HTSRP <HTSRP@cde.ca.gov>
Subject: [EXTERNAL] Opt-Out For Transportation Funding

CAUTION! This email originated from outside the California Department of Education. Be careful of links and attachments.

Good Afternoon,

Is there a way to opt out of receiving the Home-to-School Transportation Reimbursement funding? Kashia Elementary School District is very small with only 8 students, and we do not

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intend to provide a transportation program or write a plan for it. The 2023-24 funds were not used and referenced in our audit, so we know that those will be recaptured in a subsequent Principal Apportionment; as will the 2024-25 disbursement eventually unless we can opt out for this year and subsequent years.

Thanks,

Andi Stubbs

Ryland | Strategic Business Consulting
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2023-24 AUDIT FINDING CORRECTIVE ACTION
due to SCOE by March 15, 2025 or immediately following board approval

LEA: Kashia Elementary School

Finding Category: State Compliance (see list at bottom of page)

Finding Number: 005-40000 Page **Number:** 72

A. Describe below specific corrective action(s) used in resolving the audit finding.
 B. Specifically address each individual item within the finding. Be certain that your responses are clear and concise. You will need to provide all documentation which supports the specific action taken toward resolving the finding; i.e., copies of amended reports, corrective action plans, etc.

The district has contracted with an outside vendor to assist with the Comprehensive Safety Plan. It was reviewed by the Board of Trustees during the November 13, 2024 board meeting, and approved during the December 4, 2024 board meeting.

C. Did this finding require a corrective report? →

	<input type="checkbox"/>	Yes
	<input checked="" type="checkbox"/>	No

If yes, attach a copy of an acceptable plan of correction.

AB 3627 Finding Category Types

10000	Attendance
20000	Fixed Assets
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

SCOE Use only: reviewed by: _____ date reviewed: _____

2023-24 AUDIT FINDING CORRECTIVE ACTION
due to SCOE by March 15, 2025 or immediately following board approval

LEA: Kashia Elementary School

Finding Category: State Compliance (see list at bottom of page)

Finding Number: 006-4000 Page **Number:** 73

A. Describe below specific corrective action(s) used in resolving the audit finding.
 B. Specifically address each individual item within the finding. Be certain that your responses are clear and concise. You will need to provide all documentation which supports the specific action taken toward resolving the finding; i.e., copies of amended reports, corrective action plans, etc.

The California Department of Education (CDE) states that the district cannot opt out of ELO Program funding until the 2025-26 school year. The district is exploring ways to establish and ELO program and may opt out of funding beginning in 2025-26.

C. Did this finding require a corrective report? →

Yes
 No

If yes, attach a copy of an acceptable plan of correction.

AB 3627 Finding Category Types

10000	Attendance
20000	Fixed Assets
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

SCOE Use only: reviewed by: _____ date reviewed: _____

2023-24 AUDIT FINDING CORRECTIVE ACTION
due to SCOE by March 15, 2025 or immediately following board approval

LEA: Kashia Elementary School

Finding Category: Attendance (see list at bottom of page)

Finding Number: 007-10000 Page **Number:** 74

A. Describe below specific corrective action(s) used in resolving the audit finding.
 B. Specifically address each individual item within the finding. Be certain that your responses are clear and concise. You will need to provide all documentation which supports the specific action taken toward resolving the finding; i.e., copies of amended reports, corrective action plans, etc.

The district will establish and communicate procedures to staff to ensure that a signed, state compliant Kindergarten continuance form is used to support all future retentions, and the district will work with the Sonoma County Office of Education to revise the P-2 attendance report to show the ADA on page 51 of the audit report.

C. Did this finding require a corrective report? →

Yes
 No

If yes, attach a copy of an acceptable plan of correction.

AB 3627 Finding Category Types

10000	Attendance
20000	Fixed Assets
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

SCOE Use only: reviewed by: _____ date reviewed: _____

California Department of Education

Kindergarten Continuance Form Parental Agreement for Pupil to Continue in Kindergarten

Reflects amendments to California *Education Code* sections 46300 and 48011, effective Jan. 1, 1992

Name of Pupil _____

Kindergarten Attendance Anniversary Date _____

Name of School Official Approving for District _____

Information for parent or guardian

California law provides that after a child has been lawfully admitted to a kindergarten and has attended for a year, the child shall be promoted to the first grade unless the school district and the child's parent/guardian agree to having the child continue to attend kindergarten for not longer than one additional year. This rule applies whether a child begins kindergarten at the beginning of a school year or at some later date, so that a child who begins kindergarten in January, for example, shall be promoted the following January unless there is formal agreement to have him or her continue in kindergarten. Because kindergarten-age children often do not develop at steady or predictable rates, the California Department of Education recommends that approval for a child to continue not be given until **near the anniversary** of a child's admittance to kindergarten.

I agree to having my child (named above) continue in kindergarten until _____
(date)

(may not be more than one year beyond anniversary)

Signature of Parent/Guardian _____ Date: _____

Printed/typed name of Parent/ Guardian _____

Address: _____

Telephone Number _____

California Department of Education

May 2009

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2023-24 AUDIT FINDING CORRECTIVE ACTION
due to SCOE by March 15, 2025 or immediately following board approval

LEA: Kashia Elementary School

Finding Category: Instructional Materials (see list at bottom of page)

Finding Number: 008-70000 Page **Number:** 75

A. Describe below specific corrective action(s) used in resolving the audit finding.
 B. Specifically address each individual item within the finding. Be certain that your responses are clear and concise. You will need to provide all documentation which supports the specific action taken toward resolving the finding; i.e., copies of amended reports, corrective action plans, etc.

The district business manager is adhering to standard compliance procedures, including the requirements related to Education Code 60119. A public hearing was held and a resolution approved by the Board relative to sufficiency of textbooks and instructional materials during a regular board meeting; however, the regular meeting was scheduled for October 9, 2024 (within the first eight weeks of school) but was cancelled due to a community emergency. The meeting was conducted on October 16, 2024 instead, which falls within the first nine weeks of school. The hearing will be scheduled for the September Board meeting in subsequent years to avoid any potential issues with timeliness.

C. Did this finding require a corrective report? →

	<input type="checkbox"/>	Yes
	<input checked="" type="checkbox"/>	No

If yes, attach a copy of an acceptable plan of correction.

AB 3627 Finding Category Types	
10000	Attendance
20000	Fixed Assets
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

SCOE Use only: reviewed by: _____ date reviewed: _____

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2023-24 AUDIT FINDING CORRECTIVE ACTION
due to SCOE by March 15, 2025 or immediately following board approval

LEA: Kashia Elementary School

Finding Category: SARC (see list at bottom of page)

Finding Number: 009-72000 Page **Number:** 76

A. Describe below specific corrective action(s) used in resolving the audit finding.
 B. Specifically address each individual item within the finding. Be certain that your responses are clear and concise. You will need to provide all documentation which supports the specific action taken toward resolving the finding; i.e., copies of amended reports, corrective action plans, etc.

The district business manager is adhering to standard compliance procedures, including the requirements related to Education Code Section 35186 related to the filing of complaints. The Williams Quarterly Report forms have been presented and to the Board and approved during regular board meetings during the 2024-25 school year, and then submitted to the Sonoma County Office of Education (SCOE).

C. Did this finding require a corrective report? →

Yes
 No

If yes, attach a copy of an acceptable plan of correction.

AB 3627 Finding Category Types

10000	Attendance
20000	Fixed Assets
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

SCOE Use only: reviewed by: _____ date reviewed: _____

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SCOE BIZ

Business Services Bulletin No. 25-08



5340 Skylane Boulevard
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November 21, 2024

To: District and Charter Business Officials
From: Sarah Lampenfeld, Director, External Fiscal Services
Subject: 2023-24 Audit Report and Audit Findings

Audit findings and resolution of such findings are the responsibility of the school districts and charters. The County Office of Education is responsible for reviewing school district audit findings related to the following areas:

- 10000** Attendance
- 20000** Inventory of Equipment
- 30000** Internal Control
- 60000** Miscellaneous
- 61000** Classroom Teacher Salaries
- 62000** Local Control and Accountability Plan
- 70000** Instructional Materials
- 71000** Teacher Misassignments
- 72000** School Accountability Report Card (SARC)

The County Office must determine whether the exceptions have been corrected or have an acceptable plan of correction. If the district's response to an audit finding listed in the audit report was sufficient, no further action is necessary. However, SCOE District Fiscal Management Advisors may request additional information for certain findings.

Please note that monetary findings listed in the audit report AND findings that are continually repeated year after year are of concern to us. Corrective action plans should be in place to ensure that an event is not repeated.

PLEASE:

1. Complete the following forms:

- a. **Audit Certification ~ attached**
- b. **Certification of Corrective Action (if audit findings) ~ attached**
- c. **Supporting documentation for Certification of Correction Action (if requested by SCOE District Fiscal Management Advisor)**

2. Return above to your SCOE District Fiscal Management Advisor by the indicated due dates.

Deadlines for responding to the audit are as follows:

December 1 **A written request for an audit report filing extension is due to SCOE before November 30, 2024.**

Districts: Please include the reason for the extension request and the expected date of audit submission on District letterhead and send via email or AV mail. Subsequently, SCOE will submit the extension request to the State Controller's Office (SCO) by December 15, 2024. The SCO and CDE will review the request *and accompanying justification* and provide notification as to whether the extension will be granted. SCOE will notify you when approved. The guidelines state that extensions will be granted only under extraordinary circumstances.

Independent Charters: There is no provision in the law for an extension of a charter school audit (E.C. 47605(m)). For extraordinary circumstances, please notify your Sponsoring District and SCOE of a potential delay. Please include the reason for the extension request and the expected date of audit submission on Charter School letterhead and send to Sponsoring District and SCOE via email or AV mail.

December 15 2023-24 audit reports must be filed with the SCO, CDE, and SCOE. A copy of the management letter, if issued, must be submitted along with the LEA's annual report.

January 31 Review the annual audit, audit exceptions, going concerns, findings, board recommendations and corrective action plans contained in the independent audit report at a public meeting, as a regular board agenda item [E.C. 41020.3(a)].

February 15 Submit to the County Office an **Audit Certification** verifying the Board has approved the Audit.

March 15 Submit to the County Office a **Certification of Corrective Action** adopted by the Board [E.C. 41020(j)(2)].

April 1 Submit to the County Office verification that the governing board has approved a contract for audit services for the current fiscal year.

April 30 County may schedule and meet with the respective audit firms for an entrance interview for districts with financial concerns. Discussion will be focused on the manner in which findings are written; review of the changes that have occurred in the State Controller's audit guide; specific concerns about individual districts with qualified or negative interim reports or with other going concern issues. Also, prior-year Certification of Corrective Actions will be reviewed with the auditors.

May 15 **County shall certify to the Superintendent of Public Instruction that all LEA audits have been reviewed, that all exceptions required to be reviewed have been reviewed, and note any exceptions which have not been corrected or where a correction plan is not in place [E.C. 41020(k)].**

In summary, each district should follow these steps:

Step 1:

- a) Request that your Board accept the 2023-24 Audit by **January 31st**.
- b) After the Board approves the Audit, complete the attached Audit Certification form and submit to SCOE Advisor by **February 15th**.

Step 2:

- a) Discuss with your Board any audit findings and corrective actions necessary (at a meeting on or before **January 31**).
- b) Complete the Certification of Corrective Action and the Audit Finding Corrective Action sheets, after resolution of all findings, and send to your SCOE Advisor by **March 15th**.
- c) If you prefer to complete steps 1 and 2 at the same time, submit both the Certification of Corrective Action and the Audit Finding Corrective Action sheets to SCOE on or before **March 15th**.
- d) Complete any and all Audit Adjustments by Second Interim Report, **at the latest, or immediately following board approval.**

Review the California State Accounting Manual (CSAM), Procedure 215, for more information on Audit Adjustments.

If you have questions, please call your SCOE Advisor or call the Director, External Fiscal Services at 524-2635. We appreciate your attention to this matter.

To assist with your understanding of the annual audit process, last year's Audit Review Process Manual has been attached.