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**Nicasio School  
Board of Trustees**

**Agenda Packet**

**Regular Meeting**

**5:00pm**

**Thursday, February 1, 2024**

*Packet for:*

Elaine Doss, Board President

Mark Burton, Trustee

Daniel Ager, Trustee

Margie Bonardi, Chief Business Official

Barbara Snekkevik, Superintendent/Principal

Beth Wolf, District Secretary

Public

# Nicasio School District

Since 1862

Board of Trustees

Elaine Doss, *Board President* ~ Daniel Ager, *Trustee* ~ Mark Burton, *Trustee*

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Agenda Item # 2

## **AGENDA**

Regular Meeting of the Nicasio School District Board of Trustees

**Thursday, February 1, 2024 - 5pm**

*5555 Nicasio Valley Road, California*

**1. Opening Business**

- a. Call to Order (*Elaine Doss – Board President*)
- b. Roll Call
- c. Patriotic Moment

**2. Approval and Adoption of Open Session Agenda (*Board President Doss*)**

**3. Reports**

- a. Presentation by Representative from Two Valleys Housing (*Hal Russell*)
- b. Trustee/Superintendent/Principal Announcements (*Superintendent Snekkevik*)
- c. LCAP Mid-Year Update (*Superintendent Snekkevik*)

**4. Public Comment**

*Public Comment is only for items not on the agenda. No formal action will be taken. Board members or district staff may, but are not obligated to, briefly respond to statements made or question posed by the public about items not appearing on the agenda. Designated amount of time to address the Board is limited to three minutes per individual. Concerns about individual employees shall not be discussed in public at school board meetings. Please contact the superintendent with specific concerns.*

**5. Consent Agenda**

- a. Approval of Minutes: December 14, 2023 Annual Organizational Meeting of the Board of Trustees (*Supt. Snekkevik*)
- b. Ratify Warrants Paid: December 2023 - January, 2024 (*CBO Bonardi*)
- c. Quarterly Report on Williams Uniform Complaints: Oct.-Dec. 2023 (*Supt. Snekkevik*)
- d. 2022-23 SARC (*Supt. Snekkevik*)
- e. 2023-24 Comprehensive School Safety Plan (*Supt. Snekkevik*)
- f. Year 3 of 3-Year Audit Contract with Stephen Roatch Accountancy Corp. (*CBO Bonardi*)

**6. PUBLIC HEARING on the Nicasio School District 2023-24 Resolution to Order a Parcel Tax Election**

- a. The Board will hold a public hearing for the purpose of calling an election to levy a parcel tax in the District pursuant to Government Code Section 50079 et seq. Any interested person owning lands in the District may appear and be heard at the public meeting.

**7. Action**

- a. Consideration of Resolution 2023-24 # 5 Ordering an Election to be Held on Tuesday, May 7, 2024 for the Purpose of Submitting to the Qualified Electors of the District the Question of Levying a Qualified Special Tax Upon Each Parcel in the District for Educational Purposes and Establishing the Specifications of the Election Order *(Action)*
- b. Consider Acceptance of 2022-23 Audit *(CBO Bonardi) Discussion/Action*
- c. Consider Approval of 2024-25 Annual Calendar *(Supt. Snekkevik) Discussion/Action*

**8. Correspondence**

- a. 2024-25 First Interim Review, John Carroll, Marin County Superintendent of Schools, January 16, 2024

**9. Conclusion**

- a. Agenda items for upcoming Board Agenda
- b. Adjournment

*If you need assistance to access the Board meeting room or to otherwise participate at the meeting, please submit a written request to Nicasio School District Superintendent at P.O. Box 711, Nicasio, CA 94946 or [office@nicasioschool.org](mailto:office@nicasioschool.org). Notification at least 48 hours prior to the meeting will better enable the District to make reasonable accommodations in accordance with the Americans with Disabilities Act.*

# Nicasio School District

Since 1862

Agenda Item # 3c

## Board of Trustees

Elaine Doss, *Board President* ~ Daniel Ager, *Trustee* ~ Mark Burton, *Trustee*

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To: Nicasio School District Board of Trustees  
From: Barbara Snekkevik, Superintendent/Principal  
Date: February 1, 2024  
Re: Report: Mid Year Update to 2023-24 Local Control and Accountability Plan

### **Objective:**

To receive an update on all available midyear outcome data related to metrics identified in current LCAP as well as all available midyear expenditures and implementation data on all actions identified in current LCAP.

### **Background:**

Senate Bill 114 added a requirement for districts to present a report on the midyear metrics, expenditures and implementation data identified in the current Local Control and Accountability Plan and Budget Overview for Parents on or before February 28, 2024 at a regularly scheduled meeting of the governing board.

### **Funding Source/Cost:**

NA

### **Recommendation:**

Click here to enter text.



# 2023-24 LCFF Budget Overview for Parents with Mid-Year Updates

Local Educational Agency (LEA) Name:

Nicasio School District

CDS Code:

21654096024483

Name: Barbara Snekkevik

LEA Contact Information:

Position: Superintendent/Principal

Email: [bsnekkevik@nicasioschool.org](mailto:bsnekkevik@nicasioschool.org)

Phone: 415.662.2184

Current School Year:

2023-24

## Projected General Fund Revenue for the 2023-24 School Year

Amount

Revised Budget (First Interim)

Total LCFF Funds

\$803,506

\$821,655

LCFF Supplemental & Concentration Grants

\$36,777

\$67,395

All Other State Funds

\$47,483

\$156,679

All Local Funds

\$299,193

\$351,727

All Federal Funds

\$37,603

\$37,597

Total Projected Revenue

\$1,187,785

\$1,367,658

## Total Budgeted Expenditures for 2023-24 School Year

Amount

Revised Budget (First Interim)

Total Budgeted General Fund Expenditures

\$1,275,591

\$1,482,013

Total Budgeted Expenditures in LCAP

\$1,273,047

\$1,329,469

Total Budgeted Expenditures for High Needs Students in LCAP

\$36,777

\$67,359

Expenditures not in LCAP

\$2,544

\$152,544

# Monitoring Goals, Actions, and Resources for the 2023-24 Local Control and Accountability Plan (LCAP)

This template is intended for internal monitoring purposes only. The 2023-24 LCAP template and instructions should be consulted when completing required documents.

(6) (A) The superintendent of the school district shall present a report on the annual update to the local control and accountability plan and the local control funding formula budget overview for parents on or before February 28 of each year at a regularly scheduled meeting of the governing board of the school district. (B) The report shall include both of the following: (i) All available midyear outcome data related to metrics identified in the current year's local control and accountability plan. (ii) All available midyear expenditure and implementation data on all actions identified in the current year's local control and accountability plan.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Nicasio School District	Barbara Snekkevik Superintendent/Principal	bsnekkevik@nicasioschool.org 415.662.2184

## Goal 1

Goal Description
<b>Student Achievement- Increase the academic achievement in English Language Arts and Mathematics for all students with a focus on narrowing the achievement gap for English Learners, low-income students and students with disabilities.</b>
<b>In 2023-24 this goal will continue unchanged.</b>

## Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
School Accountability Report Card (adopted curricula)	In 2020-21, implementation of previously adopted state-standards aligned curriculum for English Language Arts (McGraw Hill's Reading Wonders Program for grades TK-5),	In 2021-22, implementation of previously adopted state-standards aligned curriculum for English Language Arts (McGraw Hill's Reading Wonders Program for grades TK-5),	In 2022-23, implementation of previously adopted state-standards aligned curriculum for English Language Arts (McGraw Hill's Reading Wonders Program for grades TK-5),	In 2023-24, implementation of previously adopted state-standards aligned curriculum for English Language Arts (McGraw Hill's Reading Wonders Program for grades TK-5),	By 2023-24 subject-area curricula will be updated and board adopted in accordance with the district's adoption cycle in English-Language Arts, Mathematics, Science and Social Studies.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
	<p>Math (My Math in grades TK-5 and Glencoe Math in grades 6-8), Science (FOSS in grades TK-5, CPO in grades 6-8) and Social Studies (Scott Foresman in grades TK-5, History Alive! TCI in grades 6-8) was maintained.</p> <p>During the 2019-20 school year, the district adopted McGraw Hill's Study Sync English Language Arts program for grades 6-8 (board adoption November 2019)</p> <p>A pilot of new Science curriculum aligned to CA Next Generation Science Standards began during the 2019-20 school year. This pilot was interrupted by the school closure due to the COVID-19 pandemic. This pilot continued during the 2020-21 school year with an anticipated adoption for the 2021-22 school year.</p>	<p>Math (My Math in grades TK-5 and Glencoe Math in grades 6-8) and Social Studies (Scott Foresman in grades TK-5, History Alive! TCI in grades 6-8) was maintained.</p> <p>New science curriculum aligned to CA Next Generation Science Standards (Savaas Elevate Science grades TK-5, FOSS grades 6-8) was adopted June 2021 and successfully implemented during the 2021-22 school year.</p>	<p>Math (My Math in grades TK-5 and Glencoe Math in grades 6-8) and Social Studies (Scott Foresman in grades TK-5, History Alive! TCI in grades 6-8) and Science (Savvas Elevate Science grades TK-5, FOSS grades 6-8) was maintained.</p> <p>Updated Social Studies materials were utilized, including newer copyright editions of History Alive! TCI in grades 6-8 and Studies Weekly in grades K-5.</p> <p>Mathematics adoption will be considered during 2023-24 in accordance with the release of updated state recommendations and an updated list of programs adopted by the State Board of Education.</p>	<p>Math (My Math in grades TK-5 and Glencoe Math in grades 6-8) and Social Studies (Scott Foresman in grades TK-5, History Alive! TCI in grades 6-8) and Science (Savvas Elevate Science grades TK-5, FOSS grades 6-8) is maintained.</p> <p>Updated Social Studies materials are utilized, including newer copyright editions of History Alive! TCI in grades 6-8 and Studies Weekly in grades K-5.</p> <p>Mathematics adoption has not yet been considered during 2023-24. The State Board of Education is considering the release of curriculum by 2025.</p>	<p>Anticipated adoption dates are as follows:</p> <p>English-Language Arts (No new adoption. Continuation of current adoption cycle. Original adoption K-5 in 2017-18; grades 6-8 in 2019-20)</p> <p>Mathematics- review and adoption in 2022-23</p> <p>Science- adoption in 2021-22</p> <p>Social Studies- adoption in 2022-23</p>
Quarterly Report on Williams Uniform Complaints	In 2020-21 zero complaints were recorded.	In 2021-22 zero complaints were recorded.	In 2022-23 zero complaints were recorded.	In 2023-24 zero complaints have been recorded.	Zero complaints will be recorded in Year 1, Year 2 or Year 3.
Master Schedule (access to broad course of study)	In 2020-21 All students (100%) in grades K-8 were enrolled in broad courses of study as evidenced by the Master schedule and had access to standards-aligned textbooks, materials, and assessments.	In 2021-22 All students (100%) in grades K-8 were enrolled in broad courses of study as evidenced by the Master schedule and had access to standards-aligned textbooks, materials, and assessments.	In 2022-23 All students (100%) in grades TK-8 were enrolled in broad courses of study as evidenced by the Master schedule and had access to standards-aligned textbooks, materials, and assessments.	In 2023-24 all students (100%) in grades TK-8 are enrolled in broad courses of study as evidenced by the Master schedule and have access to standards-aligned textbooks, materials, and assessments.	The Master Schedule will demonstrate all students had access to a broad course of student in Year 1, Year 2, and Year 3.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
Statewide Assessments (CAASPP)	<p>The California Assessment of Student Performance and Progress (CAASPP) was not administered in Spring 2020 due to the COVID-19 school closure. The following results indicate proficiency rates on statewide assessments (CAASPP) given May 2019:</p> <p>70% of all students tested (grades 3-8) met or exceeded standard on English Language Arts assessment. 22% of all students tested nearly met standard.</p> <p>57% of all students tested (grades 3-8) met or exceeded standard on Mathematics assessment. 26% of all students tested nearly met standard.</p> <p>0% of 3 students designated as English Language Learners (grades 3-8) met or exceeded standards on English Language Arts assessment.</p> <p>0% of 3 students designated as English Language Learners (grades 3-8) met or exceeded standards on Mathematics assessment.</p>	<p>The California Assessment of Student Performance and Progress (CAASPP) was not administered in Spring 2020 due to the COVID-19 school closure. The following results indicate proficiency rates on statewide assessments (CAASPP) given May 2021:</p> <p>42% of all students tested (grades 3-8) met or exceeded standard on English Language Arts assessment. 25% of all students tested nearly met standard.</p> <p>21% of all students tested (grades 3-8) met or exceeded standard on Mathematics assessment. 50% of all students tested nearly met standard.</p> <p>20% of 10 students designated as English Language Learners (grades 3-8) met or exceeded standards on English Language Arts assessment.</p> <p>10% of 10 students designated as English Language Learners (grades 3-8) met or exceeded standards on Mathematics assessment.</p>	<p>The following results indicate proficiency rates on statewide assessments (CAASPP) given May 2022:</p> <p>52% of all students tested (grades 3-8) met or exceeded standard on English Language Arts assessment. 24% of all students tested nearly met standard.</p> <p>38% of all students tested (grades 3-8) met or exceeded standard on Mathematics assessment. 24% of all students tested nearly met standard.</p> <p>Zero students designated as English Language Learners (grades 3-8) met or exceeded standards on English Language Arts assessment.</p> <p>Zero students designated as English Language Learners (grades 3-8) met or exceeded standards on Mathematics assessment.</p>	<p>The following results indicate proficiency rates on statewide assessments (CAASPP) given May 2023:</p> <p>29% of all students tested (grades 3-8) met or exceeded standard on English Language Arts assessment. 18% of all students tested nearly met standard.</p> <p>6% of all students tested (grades 3-8) met or exceeded standard on Mathematics assessment. 41% of all students tested nearly met standard.</p> <p>Zero students designated as English Language Learners (grades 3-8) met or exceeded standards on English Language Arts assessment.</p> <p>Zero students designated as English Language Learners (grades 3-8) met or exceeded standards on Mathematics assessment.</p>	<p>By 2023-24:</p> <p>80% of all students tested (grades 3-8) will meet or exceeded standard on English Language Arts assessment.</p> <p>70% of all students tested (grades 3-8) will meet or exceeded standard on Mathematics assessment.</p> <p>50% of students designated as English Language Learners (grades 3-8) will meet or exceeded standards on English Language Arts assessment.</p> <p>50% of students designated as English Language Learners (grades 3-8) will meet or exceeded standards on Mathematics assessment.</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
English Language Proficiency rates (ELPAC)	<p>The Summative ELPAC was not administered to all students designated as English Learners during Spring 2020 due to the COVID-19 school closure. Only students who had completed all portions of the test prior to the campus closure received scores. Therefore data is not currently available to measure an increase in student performance on the ELPAC assessment. During the 2019-20 school year, a total of 13 students (31%) were identified as English Learners in grades TK-6.</p> <p>The most recent English Language Proficiency Assessment (ELPAC) results from Spring 2020 include results from the 5 students who completed all domains prior to the school closure. Of these students, 2 have somewhat developed English language skills (level 2), 2 have moderately developed English language skills (level 3) and 1 has well developed English language skills. Based on these results, 1 student was reclassified as Fluent English Proficient in September 2020.</p>	<p>The Summative ELPAC was not administered to all students designated as English Learners during Spring 2020 due to the COVID-19 school closure. During the 2021-22 school year, a total of 11 students (30%) were identified as English Learners in grades 1-7. The following results indicate proficiency rates on the English Language Proficiency Assessment (ELPAC) given Spring 2021:</p> <ul style="list-style-type: none"> <li>36% have somewhat developed English language skills (level 2)</li> <li>45% have moderately developed English language skills (level 3)</li> <li>9% have well developed English language skills (level 4).</li> </ul> <p>Based on these results, one student was reclassified as Fluent English Proficient in September 2021. Two additional students with disabilities were reclassified during the 2021-22 school year after analysis and discussion by</p>	<p>The following results indicate proficiency rates on the English Language Proficiency Assessment (ELPAC) given Spring 2022:</p> <ul style="list-style-type: none"> <li>20% have somewhat developed English language skills (level 2)</li> <li>70% have moderately developed English language skills (level 3)</li> <li>10% have well developed English language skills (level 4).</li> </ul> <p>Based on these results, one student was reclassified as Fluent English Proficient in September 2022.</p> <p>The initial ELPAC was administered to 2 Transitional Kindergarten students identified as English Learners (September 2022). Both were classified as Novice English Learners (level 1).</p> <p>During the 2022-23 school year, a total of 11 students (31%) were identified as English Learners in grades</p>	<p>The following results indicate proficiency rates on the English Language Proficiency Assessment (ELPAC) given Spring 2023:</p> <ul style="list-style-type: none"> <li>9% are beginning to develop English language skills (level 1).</li> <li>46% have somewhat developed English language skills (level 2)</li> <li>36% have moderately developed English language skills (level 3)</li> <li>9% have well developed English language skills (level 4).</li> </ul> <p>Based on these results, one student was reclassified as Fluent English Proficient in September 2023.</p> <p>During the 2023-24 school year, a total of 8 students (24%) are identified as English Learners in grades K-7.</p>	<p>All students designated as English Learners will be administered the ELPAC assessment in Year 1, Year 2 and Year 3.</p> <p>85% of EL students will demonstrate appropriate annual growth, including an increase in overall proficiency level and reclassification as appropriate.</p>

<b>Metric</b>	<b>Baseline</b>	<b>Year 1 Outcome</b>	<b>Year 2 Outcome</b>	<b>Mid-Year Outcome Data</b>	<b>Desired Outcome for 2023-24</b>
		their Individualized Education Plan team during their annual/triennial IEP meetings.	TK-6.		
English Learner reclassification rate	In 2020-21, 1 student (8%) was reclassified as Fluent English Proficient	In 2021-22, 3 students (27%), including all English Learners in grades 6-8, were reclassified as Fluent English Proficient.	In 2022-23, 1 student (10%) was reclassified as Fluent English Proficient.	In 2023-24, 1 student (10%) has been reclassified as Fluent English Proficient.	By 2023-24, 90% of English Learners in grades 6-8 will be reclassified as Fluent English Proficient before the completion of 6th grade.
Progress Reports for students with disabilities	In 2020-21 students with disabilities receiving special education services made adequate yearly progress on goals as reported on Individualized Education Plan progress reports. Goals were monitored and updated as appropriate by special education staff through the IEP process.	In 2021-22 students with disabilities receiving special education services made adequate yearly progress on goals as reported on Individualized Education Plan progress reports. Goals were monitored and updated as appropriate by special education staff through the IEP process.	In 2022-23 students with disabilities receiving special education services made adequate yearly progress on goals as reported on Individualized Education Plan progress reports. Goals were monitored and updated as appropriate by special education staff through the IEP process.	In 2023-24 students with disabilities continue to receive special education services and make adequate progress on goals as reported on Individualized Education Plan progress reports. Goals are monitored and updated as appropriate by special education staff through the IEP process.	By 2023-24, 100% of students with disabilities receiving special education services will make adequate yearly progress on goals as reported on Individualized Education Plan progress reports.
School Accountability Report Card (Teacher Credentials; Teacher Misassignments; Highly Qualified Teachers)	In 2020-21 all students received instruction from highly qualified teachers, 100% of whom will be appropriately assigned and credentialed.	In 2021-22 all students received instruction from highly qualified teachers, 100% of whom will be appropriately assigned and credentialed.	In 2022-23 all students received instruction from highly qualified teachers, 100% of whom were appropriately assigned and credentialed.	In 2023-24 all students receive instruction from highly qualified teachers, 100% of whom are appropriately assigned and credentialed.	By 2023-24, 100% of classroom teachers will be appropriately assigned and credentialed.
Credential Monitoring Report	In 2020-21 all teachers were appropriately assigned and fully credentialed in the subject areas and for the pupils they were teaching.	In 2021-22 all teachers were appropriately assigned and fully credentialed in the subject areas and for the pupils they were teaching.	In 2022-23 all teachers were appropriately assigned and fully credentialed in the subject areas and for the pupils they were teaching.	In 2023-24 all teachers are appropriately assigned and fully credentialed in the subject areas and for the pupils they are teaching.	By 2023-24, all teachers will be appropriately assigned and fully credentialed in the subject areas and for the pupils they are teaching.

**Actions & Measuring and Reporting Results**

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.1	<b>Textbooks and Materials</b> All students will have access to current state-adopted textbooks and materials.	No	Fully Implemented	All students will have access to current state-adopted textbooks and materials.		\$23,207.00	\$18,816
1.2	<b>Student assessments</b> Utilize benchmark assessments in all grades (STAR reading and STAR math in grades 2-8; Fountas and Pinnell in grades K-1) to evaluate level of proficiency in reading and math and determine individual learning needs for targeted intervention. Implement a Student Study Team to discuss and monitor progress of at-risk students and provide intervention, which will enable English Learners to access grade-level content standards and English language development standards for the purposes of gaining academic content knowledge and English language proficiency.		Fully Implemented	<p>Based on Fall Benchmark Assessments (Oct. 2023), 52% of students in grades 3-8 were at/above grade level and 19% of students were near grade level in reading. These scores improved on Winter Benchmark Assessments (Jan. 2024), with 57% of students in grades 3-8 are at/above grade level and 19% of students are near grade level in reading.</p> <p>Based on Fall Benchmark Assessments (Oct. 2023), 38% of students in grades 3-8 were at/above grade level and 19% of students were near grade level in math. These scores improved on Winter Benchmark Assessments (Jan. 2024), with 57% of students in grades 3-8 are at/above grade level and 24% of students are near grade level in math.</p>		\$13,347.00	\$3,320

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
				Weekly intervention services are provided to 6 identified students.			
1.3	<b>Placement for students with disabilities</b> Place students with disabilities in appropriate instructional programs reflecting the least restrictive environment and provide specialized services in accordance with Individualized Education Plan (IEP). Monitor special education placement and services through IEP progress reports and annual IEP review to ensure students are making adequate yearly progress toward IEP goals.	No	Fully Implemented	Students with disabilities continue to receive special education services and make adequate progress on goals as reported on Individualized Education Plan progress reports. Goals are monitored and updated as appropriate by special education staff through the IEP process.		\$174,202.00	\$24,518
1.4	<b>Designated language instruction</b> Maintain designated language instruction time in the Master Schedule that provides additional instructional support for English Learners by qualified staff, including a highly-qualified Instructional Assistant to provide targeted academic and language support to English Learners in grades TK-2. Provide emphasis on building academic vocabulary and skills in mathematics. Provide access to high-quality, systematic phonics curriculum for students in grades TK-2 and the Lexia Reading Core 5 Program. Monitor progress of at-risk students and provide intervention, which will enable	Yes	Fully Implemented	Designated language instruction time is included in the Master Schedule. Access to high-quality systematic phonics curriculum for students in TK-2 is being implemented. Access to an intervention specialist for at-risk students has been implemented.		\$30,299.00	\$14,756



Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	English Learners to access grade-level content standards and English language development standards for the purposes of gaining academic content knowledge and English language proficiency.						
1.5	<p><b>Attract and retain highly-qualified staff</b> Review Credential Monitoring Report provided by Marin County Office of Education. Communicate with teachers as needed to ensure that all credentials are current. Ensure all teachers have appropriate credential to instruct English Learners.</p> <p>Maintain current configuration for school administration: .80 FTE principal; .80 FTE office manager; 11 days/year superintendent; .40 FTE chief business official; .10 FTE accounting assistant;</p> <p>maintain office phone &amp; internet communications and student information systems (SIS).</p>	No	Fully Implemented	School is appropriately staffed.		\$367,794.00	\$142,893
1.6	<p><b>Employee salary and benefits</b> Maintain a competitive salary schedule and provide competitive health and welfare benefits as a result of labor negotiations. Provide comparable salary increases for</p>	No	Fully Implemented	2023-24 salary schedule has been adopted for certificated and classified staff.		\$57,969.00	\$25,479

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	classified staff based on the outcome of certificated labor negotiations.						
1.7	<b>Professional development</b> Make professional development opportunities available to all teachers and staff through on-site and off-site trainings and workshops as needed. For certificated teachers, three in-service professional development days will be included in the annual school calendar. In addition, certificated teachers will meet weekly for one hour within their instructional day (PLC meeting) with a focus on professional growth.	No	Partially Implemented	Two on-site PD days have occurred, including CPR/First Aid training on 8/21/23 and Momentum in Teaching (Writing) on 10/9/23. A third PD day will occur on 3/4/24 and will continue the work on writing with Momentum in Teaching.		\$15,617.00	\$10,485
1.8	<b>Classroom configuration</b> Support multi-grade classrooms with 3.0 FTE teachers. Each of the three homeroom teachers (3.0 FTE) will support multiple grade levels. A part-time classroom aide will provide additional support as need to designated student groups (i.e. Transitional Kindergarteners).	No	Fully Implemented	Classroom configurations have been maintained.		\$361,953.00	\$157,949
1.9	<b>Enrollment</b> Update and maintain enrollment projections. Outreach to parents, community members, local	No	Partially Implemented	The identification of potential incoming students is on-going. Outreach to preschools		\$1,500.00	\$0

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	newspaper and local preschools to identify potential incoming students. Review the interdistrict transfer policy and determine the future of renewal requests as well as new requests with the intent of serving the best interest of students and the Nicasio School District community			will happen Spring 2024. Interdistrict requests will be accepted beginning February 5, 2024.			
1.10	<b>Broad course of study</b> Enhance student learning by providing a broad course of study beyond state required subject areas and offer enrichment programs to students in grades TK-8 (Music, Art, Movement and PE).	No	Fully Implemented	Students in grades TK-8 are offered enrichment programs (visual arts, music, movement and PE).		\$38,494.00	\$17,412
1.11	<b>Technology</b> Maintain district technology infrastructure and hardware. Support technology software and web-based curricular platforms. Maintain Student Information System (SIS).	No	Fully Implemented	District technology is current and replaced as needed.		\$27,633.00	\$24,025

## Goal 2

### Goal Description

**Student Wellness and Safety-** Increase student connectedness and social-emotional health while ensuring facilities are up-to-date, functional and safe.

In 2023-24 this goal will continue unchanged.

## Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
School attendance rates	In 2019-20 school records indicate a 96% attendance rate. This reflects the most accurate baseline due to the revised attendance requirements during the 2020-21 school year.	In 2021-22 school records (as of 5/20/22) indicate a 94% attendance rate.	In 2022-23 school records (as of 5/3/23) indicate a 94% attendance rate.	As of 12/31/2023 school records indicate a 93.5% attendance rate.	By 2023-24 school records will indicate a 96% or higher attendance rate.
Chronic absenteeism rates	In 2019-20 school records indicate a chronic absenteeism rate of 5%. This reflects the most accurate baseline due to the revised attendance requirements during the 2020-21 school year.	In 2020-21 school records indicate a chronic absenteeism rate of 11%.	In 2021-22 school records indicate a chronic absenteeism rate of 20%. Local school records for 2022-23 indicate a chronic absenteeism rate of 17% (as of 5/3/23).	As of 12/31/2023 local school records indicate an 18% chronic absenteeism rate.	By 2023-24, school records will indicate a 5% or lower chronic absenteeism rate.
Pupil suspension/expulsion rates	In 2019-20 and 2021-21 there were zero (0) suspensions and expulsions.	In 2021-22 there were zero (0) suspensions and expulsions.	In 2022-23 there were zero suspensions and expulsions.	As of 12/31/23 there are zero suspensions and expulsions.	By 2023-24 there will be zero suspensions or expulsions
Annual student survey results	Results from the annual school survey (February 2021) indicate that students in grades 5-8 have a positive perception of both classroom and school climate. The school climate is rated positively by students. When asked "I feel happy to be at this school", 80% of students responded "most/all of the time" and 7% responded "sometimes". The school was rated as safe by students. When asked "I	Results from the annual school survey (February 2022) indicate that students in grades 5-8 have a positive perception of both classroom and school climate. The school climate is rated positively by students. When asked "I feel happy to be at this school", 69% of students responded "most/all of the time" and 31% responded "sometimes". The school was rated as safe by students. When asked "I	Results from the annual school survey (February 2023) indicate that students in grades 5-8 have a positive perception of both classroom and school climate. The school climate is rated positively by students. When asked "I feel happy to be at this school", 92% of students responded "most/all of the time" and 8% responded "sometimes". The school was rated as safe by students. When asked "I	Annual student survey will be administered February 2024.	By 2023-24, student survey results will indicate a positive perception of classroom and school climate. At least 90% of respondents will respond "most/all of the time" to the following statements: <ul style="list-style-type: none"> <li>"I feel happy to be at this school"</li> <li>"I feel safe in my school"</li> </ul>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
	feel safe in my school", 93% of students responded "most/all of the time" and 7% responded "sometimes". When asked, "At my school, there is a teacher or some other adult who really cares about me", 93% of students responded either "a little true" or "very true".	feel safe in my school", 85% of students responded "most/all of the time" and 15% responded "sometimes". When asked, "At my school, there is a teacher or some other adult who really cares about me", 100% of students responded either "a little true" or "very true".	feel safe in my school", 100% of students responded "most/all of the time". When asked, "At my school, there is a teacher or some other adult who really cares about me", 100% of students responded "very true".		<ul style="list-style-type: none"> <li>"At my school, there is a teacher or some other adult who really cares about me"</li> </ul>
Annual Facilities Inspection Report	The site maintained "good" status on the Facility Inspection Tool (FIT) (completed January 2020 and January 2021).	The site maintained "good" status on the Facility Inspection Tool (FIT) (completed January 2022).	The site maintained "good" status on the Facility Inspection Tool (FIT) (completed January 2023).	The site maintained "exemplary" status on the Facility Inspection Tool (FIT) (completed January 2024).	By 2023-24, records will indicate the site maintained a "good" status on the Facility Inspection Tool (FIT) in Year 1, Year 2 and Year 3
Middle school dropout rates	In 2019-20 and 2021-22 the middle school dropout rate was zero (0).	In 2021-22 the middle school dropout rate was zero (0).	In 2022-23 the middle school dropout rate was zero (0).	As of 12/31/23 the middle school dropout rate is zero.	By 2023-24 the district will maintain a middle school dropout rate of zero (0).

#### Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.1	<b>Social-emotional learning</b> Implement a school- wide social emotional learning program to support student interaction and enhance student engagement.	No	Fully Implemented	Use of school-wide social emotional curriculum (Toolbox Project) is in full implementation.			
2.2	<b>Counseling services</b> Provide individual/small group counseling services to identified students by the Student Success Team (SST)	No	Fully Implemented	Counseling services are provided to identified students.		\$7,558.00	\$1,257

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.3	<b>Facilities inspection</b> Conduct an annual facilities inspection in December/January and complete related report; use data collected to prepare the section for facilities on the School Accountability Report Card (SARC). Maintain membership in Marin Schools Insurance Authority JPA.	No	Fully Implemented	FIT completed January 2024. The site maintained "exemplary" status.		\$18,104.00	\$24,084
2.4	<b>Custodial work order system</b> Maintain communication system between administration and custodian for work order requests from teachers and staff.	No	Fully Implemented	Work order system is in full implementation.		\$65,460.00	\$22,499
2.5	<b>Deferred maintenance</b> Maintain and monitor a deferred maintenance schedule.	No	Partially Implemented	Administrative team continues to address deferred maintenance. Schedule will be updated.			
2.6	<b>Water system</b> Maintain existing potable water system. Continue to pursue viable options for long-term potable water system and availability of potable water.	No	Planned	Administrative team continues to work with the state to upgrade the school's water system.		\$14,250.00	\$7,702

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.7	<b>Risk management</b> Review facility risk management report provided by Keenan Insurance to identify and implement corrective action when necessary.	No	Partially Implemented	Property & Liability Inspection completed 9/13/2023. Corrective actions have been initiated.			
2.8	<b>Emergency communication systems</b> Maintain emergency communication systems (School Messenger, MERA radio)	No	Fully Implemented	Emergency communication systems have been implemented and tested.		\$1,500.00	\$1,250
2.9	<b>Emergency preparedness</b> Maintenance of emergency preparedness training and supplies. Annual adoption of Comprehensive School Safety Plan.	No	Fully Implemented	Emergency preparedness training is on-going. The Comprehensive School Safety Plan has been adopted (2/1/2024).		\$1,000.00	\$0
2.10	<b>Universal meals program</b> Provide school breakfasts and lunches to students	No	Fully Implemented	Daily breakfast and lunch is provided to any student by request.		\$20,000.00	\$6,506
2.11	<b>After school academic and enrichment opportunities</b> Provide scholarships for English Learners and Low Income students to attend after school programs offered by local community organizations that provide both academic and enrichment	Yes	Fully Implemented	After school academic and enrichment opportunities are provided through SGVCC. Scholarships for English Learners and low income students for are offered. Transportation is		\$37,096.00	\$24,040

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	opportunities. Provide administrative oversight and coordination between Nicasio School District and local community organizations.			provided by SGVCC and paid for by the District.			

### Goal 3

<b>Goal Description</b>
<b>Family and Community Engagement- Ensure all families are active participants in the school community</b>
<b>In 2023-24 this goal will continue unchanged.</b>

### Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
Annual Parent Survey	Results from our annual parent survey (February 2021) were recorded from 20 families (out of 28 families total). Of this year's 20 respondents, 6 (30%) were from Spanish-speaking households. 100% of respondents agree that "the school keeps me well-informed about school activities" and 100% of respondents "feel welcome to participate at school."	Results from our annual parent survey (February 2022) were recorded from 24 households (out of 28 households total). Of this year's 24 respondents, 4 (17%) were from Spanish-speaking households. 92% of respondents agree that "the school keeps me well-informed about school activities" and 88% of respondents "feel welcome to participate at school."	Results from our annual parent survey (February 2023) were recorded from 18 households (out of 29 households total). Of this year's 18 respondents, 6 (33%) were from Spanish-speaking households. 100% of all respondents agree that "the school keeps me well-informed about school activities" and 100% of all respondents "feel welcome to participate at school."	Annual Parent Survey will be administered February 2024.	Response rate will be 90% or higher of all families and 80% or higher of Spanish-speaking families.  95% of respondents will agree "the school keeps me well-informed about school activities."  95% of respondents will "feel welcome to participate at school."



<b>Metric</b>	<b>Baseline</b>	<b>Year 1 Outcome</b>	<b>Year 2 Outcome</b>	<b>Mid-Year Outcome Data</b>	<b>Desired Outcome for 2023-24</b>
Attendance at school events	In 2020-21 there were no in-person school events due to the COVID-19 pandemic.	In 2021-22 family attendance at school-sponsored events was at 80% or higher. Attendance at the Winter Performance (December 2021) was 100% and at Open House (April 2022) was 86% of current families.	In 2022-23 family attendance at school-sponsored events was at 80% or higher. Attendance at the Winter Performance (December 2022) was 100% and at Open House (April 2023) was 92% of current families.	During 2023-24 attendance at school-sponsored events were as follows: Back to School Night- 77% (September 7, 2023) Winter Holiday Show- 100% (November 16, 2023) Parent-Teacher Conferences- 88% (December 2023) Open House will occur April 4, 2024 and the Spring Performance will occur May 16, 2024.	Family attendance rates at school-sponsored events (Back to School Night, Winter Performance, Open House) will be 80% or higher.
Representation of all pupil groups in parent advisory committee (English Learner, low-income, exceptional needs)	In 2020-21 the parent advisory committee included parents of English Learner, low-income and exceptional needs students.	In 2021-22 the parent advisory committee included parents of English Learner, low-income and exceptional needs students.	In 2023-24 the parent advisory committee included parents of English Learner, low-income and exceptional needs students.	The parent advisory committee will meet Spring 2024.	All parent advisory committees will include parents of English Learner, low-income and exceptional needs students in Year 1, Year 2 and Year 3.
Access to interpretation/translation services	In 2020-21 100% of communications from school/classroom to home were translated into Spanish. Translation services were available for 100% of virtual events and parent-teacher conferences.  Results from our annual parent survey (February 2021) were recorded from 20 families (out of 28 families total). Of this year's 20 respondents, 6 (30%) were from Spanish-speaking households. 100% of respondents agree that "the school keeps me well-informed	In 2021-22 100% of communications from school/classroom to home were translated into Spanish. Translation services were available for 100% of school events and parent-teacher conferences.  Results from our annual parent survey (February 2022) were recorded from 24 households (out of 28 households total). Of this year's 24 respondents, 4 (17%) were from Spanish-speaking households. 92% of all respondents agree that "the school keeps me well-informed about school	In 2022-23 100% of communications from school/classroom to home were translated into Spanish. Translation services were available for 100% of school events and parent-teacher conferences.  Results from our annual parent survey (February 2023) were recorded from 18 households (out of 29 households total). Of this year's 18 respondents, 6 (33%) were from Spanish-speaking households. 100% of all respondents agree that "the school keeps me well-informed	All communications from school/classroom to home are translated into Spanish. Translation services were available for 100% of school events and parent-teacher conferences.	100% of communications from school/classroom to home will be translated into Spanish.  Translation services will be available for 100% of virtual events and parent-teacher conferences.  On the annual parent survey, 95% of Spanish-speaking respondents will agree "the school keeps me well-informed about school activities."  95% of Spanish-speaking respondents will "feel welcome to participate at school."

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
	about school activities" and 100% of respondents "feel welcome to participate at school."	activities" and 88% of all respondents "feel welcome to participate at school."	about school activities" and 100% of all respondents "feel welcome to participate at school."		

#### Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
3.1	<b>School to home communication</b> Ensure regular, consistent and clear communication between school and the home for both English-speaking and Spanish-speaking households.	No	Fully Implemented	Regular communication is provided between school and home for English-speaking and Spanish-speaking households.	Cougar Tracks, teacher emails, progress reports		
3.2	<b>Communication preferences</b> Through a Back-to-School questionnaire and an annual parent survey, identify the preferred communication methods of each parent/guardian. Mid-way through the year, distribute an annual survey to identify communication methods that are effective and where communications can improve.	No	Partially Implemented	Preferred communication methods were determined (August 2023). Survey to identify areas for improvement has not been administered.			
3.3	<b>Parent liaison and translation services</b> Employ a part-time English/Spanish translator to serve as school-to-home communicator (oral and written) and parent liaison. Spanish translation services will be provided	No	Fully Implemented	Spanish translations services are provided to 100% of Spanish-speaking families both orally and in writing by our Parent/Family Liaison.		\$8,977.00	\$4,159

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	to 100% of Spanish- speaking households, both orally and in writing. Student reports, student records, school documents and forms, and school news will be provided in both English and Spanish languages.						
3.4	<b>School board communications</b> Ensure regular, consistent and clear communication between the school board and home by including the board agenda and approved minutes on a monthly basis in the Parent Portal or other routine school-to-home communication system.	No	Partially Implemented	Board agenda and minutes have been posted consistently on school website.		\$17,705.00	\$13,529
3.5	<b>Volunteer communication platform</b> Maintain online platform in both English/Spanish to facilitate family involvement and volunteerism for campus events and activities throughout the school year.	No	Partially Implemented	Volunteer communication has been maintained by the NSF/Parent Club.			
3.6	<b>Learning management system</b> Maintain a learning management system (i.e. Google Classroom) in each classroom to facilitate communication of assignments and supplemental materials with students and families	No	Partially Implemented	Each classroom teacher maintains a classroom communication system to support students and families.			

<b>Goal # Action #</b>	<b>Action Title and Description</b>	<b>Contributing</b>	<b>Implementation Level</b>	<b>Mid-year Outcome Data</b>	<b>Other Data/Evidence (qualitative, quantitative, artifacts)</b>	<b>Total Funds Budgeted</b>	<b>Mid-Year Expenditures</b>

# Nicasio School District

Since 1862

Board of Trustees

Elaine Doss, *Board President* ~ Dan Ager, *Trustee* ~ Mark Burton, *Trustee*

## MINUTES

Annual Organizational Meeting of the Nicasio School District Board of Trustees

**Wednesday, December 14, 2023 5pm**

*Nicasio School, 5555 Nicasio Valley Road, California*

### 1. Opening Business

- a. Call to Order at 5:06 pm by Board President Elaine Doss
- b. Roll Call *Present: Trustees Mark Burton via remote, Daniel Ager and Elaine Doss. Also in attendance: Superintendent/Principal Barbara Snekkevik, District Business Manager Margie Bonardi*
- c. Patriotic Moment observed to commend Liz Cheney's patriotism to tell her truth.

### 2. Approval and Adoption of Open Session Agenda

**Action: M/S: Ager/Burton** to approve the Open Session Agenda; **Roll Call Vote: 3/0** Ayes: Burton, Ager and Doss, Noes: None

### 3. Reports

#### a. Trustee/Superintendent/Principal Announcements:

Prop 28 funding source released; \$5,325 to Nicasio will cover cost of Movement Program.

Adult English Learner classes - information distributed and Madeline Bryant of MCFL is interested in collaborating to best serve adults in the Nicasio community.

Raising the Bar (Lisa Klein) & Let's Talk (Melissa Wahlstrom) presentation sponsored by West Marin Coalition for Healthy Youth and by 21 youth sports organizations.

NSF Barn Dance Fundraiser - Nov 4, Winter Holiday Show - Nov 16, Parent-Teacher Conferences - Dec 6 and 7, Exploratorium Field Trip (Gr 6/7/8) - Nov 30, Writing Celebration - Dec 11

All-school field trip to The Nutcracker presented by Stapleton School - Dec 15

Upcoming Events: All-school assembly - Dec 20; Spirit Day, Pajama Day – Dec 22; Waffle breakfast and noon dismissal – Dec 22; Winter Break - Dec 25 - Jan 8; Teacher Work Day - Jan 8; Students return to campus –Jan 9; Yoga with Shannon Kozubik resumes (bimonthly) - Jan 9; Poetry with Michele Rivers of CA Poets in the Schools - 6 week program begins Jan 10, Recital Feb 14

### 4. Governance

- a. Annual Organizational Meeting of the Board of Trustees in Accordance with Ed. Code #35143
  - i. Election of Officers to the Board of Trustees
    1. President
    2. Clerk
    3. Designation of Trustee Representative to the Marin County School Board Association

**Action:** M/S: Burton/Ager to maintain the same roles currently held by the trustees i.e. Elaine Doss, President; Mark Burton, Clerk, and Daniel Ager, MCSBA Representative **Roll Call Vote: 3/0** Ayes: Burton, Ager and Doss; Noes: None

ii. Establish Regular Board of Trustees Meeting Schedule

**Action:** M/S: Ager/Burton to maintain the current Board of Trustees Meeting Schedule i.e. first Thursday of the month at 5pm unless otherwise noted.

**Roll Call Vote: 3/0** Ayes: Ager, Burton and Doss; Noes: None

5. **Public Comment** *There were no public comments.*

6. **Consent Agenda**

a. Approval of Minutes: November 2, 2023 Regular Meeting of the Board of Trustees

b. Approval of Revisions to the following Minutes:

c. 1. June 14, 2023

2. September 6, 2023

3. October 5, 2023

c. Ratify Warrants Paid: Batches 0012- 00018, Nov – Dec 2023

**Action:** M/S Ager/Burton to approve the Consent Agenda **Roll Call Vote: 3/0** Ager, Burton and Doss; Noes: None

7. **Discussion/Action**

a. 2023-24 First Interim Report (*Discussion/Action*)

**Discussion:** CBO Bonardi explained that the first changes through Oct 31 were not significant. Property taxes were projected to rise 2% but rose 4.3%. Staff appreciated the bonuses received from extra funds and sent a thank you to the Board. 50K in ELOP funds need to be returned because we don't participate. Cost of services such as lunch program and CALPADS went up. Lunch program cost is still unknown. Total revenue: 1,367,658. Total expenditures: 1,482,013. Restricted funds almost always go into deficit spending. Unrestricted has a \$66k surplus with no deficit two years out. This surplus does not take into account negotiations and food service costs.

**Action:** M/S Ager/Burton to approve the First Interim Report **Roll Call Vote: 3/0** Ager, Burton and Doss; Noes: None

b. Consider Capacities for Interdistrict Transfer Attendance into Nicasio School District for 2024-25 (*Discussion/Action*)

**Action:** M/S Ager/Burton to approve Capacities for Interdistrict Transfer Attendance into Nicasio School District for 2024-25 **Roll Call Vote: 3/0** Ager, Burton and Doss; Noes: None

c. Approval of Agreement of the Participating School Districts in Marin County Regarding Interdistrict Attendance Agreements (*Discussion/Action*)

**Action:** M/S Ager/Burton to approve the Approval of Agreement of the Participating School Districts in Marin County Regarding Interdistrict Attendance Agreements **Roll Call Vote: 3/0** Ager, Burton and Doss; Noes: None

d. Discuss Parcel Tax renewal research and strategies (*Discussion*)

**Discussion:** Need 10 days published notice of Public Hearing. Review of what other Districts are proposing. Resolution is in draft form and will appear on the May 7, 2024 ballot if approved at the February 1 Public Hearing and Board meeting.

8. **Conclusion**

a. Agenda items for upcoming Board Agenda:

- San Geronimo Land Trust Representative – needs Nicasio input (*Trustee Burton*)
- Annual Calendar (*Superintendent Snekkevik*)
- Parcel Tax Public Hearing and Resolution (*Trustee Burton*)
- LCAP updates

b. Adjournment

**Action: M/S Burton/Doss** to adjourn the meeting at 5:52 pm. **Roll Call Vote: 3/0** Ager, Burton and Doss; Noes: None

# Nicasio School District

Since 1862

Board of Trustees

Elaine Doss, *Board President* ~ Daniel Ager, *Trustee* ~ Mark Burton, *Trustee*

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Agenda Item # 5b

**To:** Nicasio School District Board of Trustees  
**From:** Margie Bonardi, CBO  
**Date:** February 1, 2024  
**Re:** Monthly Warrant Approval

**Objective:** To Approve Monthly Warrants

**Background:** Warrants are processed monthly and reflect expenditures for Nicasio School District. Payments (warrants) include: employee payroll, district operations, safety, instructional materials, supplies and state and county required expenditures.

**Funding Source/Cost:** All Funding Sources – \$ 28,728.98

Current Year: December 2023 - January 2024

Batches: 0019-0022

**Recommendation:** Staff recommends approval of warrants.



APY250 L.00.06

Marin County Office of Education  
 COMMERCIAL WARRANT REGISTER  
 FOR WARRANTS DATED 12/15/2023

01/18/24 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
 BATCH: 0019 DECEMBER BATCH 2  
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
20372479	001204/	ADT COMMERCIAL				
	PO-240002	1.	01-0000-0-5620.00-0000-8300-000-000-000	INV #152880203 DECEMBER		138.55
			WARRANT TOTAL			\$138.55
20372480	000568/	AT&T				
	PO-240004	2.	01-0000-0-5940.00-1110-1010-000-000-000	INV #0828449449-112523 DEC		544.39
			WARRANT TOTAL			\$544.39
20372481	001416/	MARGIE BONARDI				
	PV-240040		01-0000-0-4300.00-0000-7300-000-000-000	CBO Reimbursement Printer Ink		85.40
			WARRANT TOTAL			\$85.40
20372482	001341/	COMMON SENSE BUSINESS SOLUTION				
	PO-240011	1.	01-0000-0-5840.00-0000-2700-000-000-050	INV #79223		44.97
		2.	01-0000-0-5840.00-1110-1010-000-000-050	INV #79223		24.24
			WARRANT TOTAL			\$69.21
20372483	000807/	JERRY & DON'S PUMP & WELL				
	PO-240018	1.	01-0000-0-5535.00-0000-8200-000-000-000	INV #0165928-IN		1,953.04
			WARRANT TOTAL			\$1,953.04
20372484	001529/	MCPHAIL FUEL CO INC				
	PO-240003	1.	01-0000-0-5505.00-0000-8200-000-000-000	INV #U1107193		2,004.37
			WARRANT TOTAL			\$2,004.37
20372485	001323/	NORTH BAY TAXI				
	PO-240027	1.	01-6500-0-5840.00-5770-3600-000-707-000	INV #420-112023 NOVEMBER		2,730.00
			WARRANT TOTAL			\$2,730.00
20372486	000021/	RECOLOGY SONOMA MARIN				
	PO-240031	1.	01-0000-0-5550.00-0000-8200-000-000-000	INV #40842502 NOVEMBER		408.97
			WARRANT TOTAL			\$408.97
20372487	001418/	BARBARA SNEKKEVIK				
	PV-240041		01-0000-0-4300.00-0000-2700-000-000-000	Principal Reimbursement		158.28
			WARRANT TOTAL			\$158.28

APY250 L.00.06

Marin County Office of Education  
 COMMERCIAL WARRANT REGISTER  
 FOR WARRANTS DATED 12/15/2023

01/18/24 PAGE 2

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
 BATCH: 0019 DECEMBER BATCH 2  
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT								
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	AMOUNT
20372488	001185/	STEPHEN ROATCH ACCOUNTANCY COR												
		PO-240038	1.	01-0000-0-5809.00-0000-7191-000-000-000									PROGRESS BILLING #3 2022-23	5,500.00
		WARRANT TOTAL												
														\$5,500.00
*** FUND	TOTALS ***													
													TOTAL NUMBER OF CHECKS:	10
													TOTAL AMOUNT OF CHECKS:	\$13,592.21*
													TOTAL ACH GENERATED:	0
													TOTAL AMOUNT OF ACH:	\$ .00*
													TOTAL EFT GENERATED:	0
													TOTAL AMOUNT OF EFT:	\$ .00*
													TOTAL PAYMENTS:	10
													TOTAL AMOUNT:	\$13,592.21*
*** BATCH TOTALS ***														
													TOTAL NUMBER OF CHECKS:	10
													TOTAL AMOUNT OF CHECKS:	\$13,592.21*
													TOTAL ACH GENERATED:	0
													TOTAL AMOUNT OF ACH:	\$ .00*
													TOTAL EFT GENERATED:	0
													TOTAL AMOUNT OF EFT:	\$ .00*
													TOTAL PAYMENTS:	10
													TOTAL AMOUNT:	\$13,592.21*
*** DISTRICT TOTALS ***														
													TOTAL NUMBER OF CHECKS:	10
													TOTAL AMOUNT OF CHECKS:	\$13,592.21*
													TOTAL ACH GENERATED:	0
													TOTAL AMOUNT OF ACH:	\$ .00*
													TOTAL EFT GENERATED:	0
													TOTAL AMOUNT OF EFT:	\$ .00*
													TOTAL PAYMENTS:	10
													TOTAL AMOUNT:	\$13,592.21*

APY250 L.00.06

Marin County Office of Education  
 COMMERCIAL WARRANT REGISTER  
 FOR WARRANTS DATED 01/19/2024

01/18/24 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT

BATCH: 0022 JANUARY BATCH 2

FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
20374873	001204/	ADT COMMERCIAL				
		PO-240002	1. 01-0000-0-5620.00-0000-8300-000-000-000	INV #153237855 JANUARY		138.55
			WARRANT TOTAL			\$138.55
20374874	000568/	AT&T				
		PO-240004	2. 01-0000-0-5940.00-1110-1010-000-000-000	INV #0828449449-122523		537.40
			WARRANT TOTAL			\$537.40
20374875	000862/	CITY SEWER PUMPING INC				
		PO-240156	1. 01-0000-0-5540.00-0000-8200-000-000-000	INV #19273		775.00
			WARRANT TOTAL			\$775.00
20374876	001341/	COMMON SENSE BUSINESS SOLUTION				
		PO-240011	1. 01-0000-0-5840.00-0000-2700-000-000-050	INV #80199		50.38
			2. 01-0000-0-5840.00-1110-1010-000-000-050	INV #80199		27.15
			WARRANT TOTAL			\$77.53
20374877	001461/	GREAT AMERICA FINANCIAL SVCS.				
		PO-240015	1. 01-0000-0-5840.00-0000-2700-000-000-050	INV #35497928		106.98
			2. 01-0000-0-5840.00-1110-1010-000-000-050	INV #35497928		95.45
			WARRANT TOTAL			\$202.43
20374878	001523/	INFINITY COMMUNICATIONS & CONS				
		PO-240110	1. 01-5830-0-5940.00-0000-2700-000-000-000	INV #16702 3RD INVOICE		125.00
			WARRANT TOTAL			\$125.00
20374879	000807/	JERRY & DON'S PUMP & WELL				
		PO-240018	1. 01-0000-0-5535.00-0000-8200-000-000-000	INV #0166404-IN		1,528.02
			WARRANT TOTAL			\$1,528.02
20374880	001549/	MINDWISE INNOVATIONS				
		PO-240155	1. 01-1100-0-5840.00-1110-1010-000-000-000	INV #18617		300.00
			WARRANT TOTAL			\$300.00
20374881	001323/	NORTH BAY TAXI				
		PO-240027	1. 01-6500-0-5840.00-5770-3600-000-707-000	INV #420-122023 DECEMBER		1,820.00

APY250 L.00.06

Marin County Office of Education  
 COMMERCIAL WARRANT REGISTER  
 FOR WARRANTS DATED 01/19/2024

01/18/24 PAGE 2

DISTRICT: 031 NICASIO SCHOOL DISTRICT

BATCH: 0022 JANUARY BATCH 2

FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT								
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	AMOUNT
WARRANT TOTAL														\$1,820.00
20374882	001505/	READYREFRESH												
		PO-240030	1.	01-0000-0-4315.00-0000-8200-000-000-000									INV #03L6703289400 NOV & DEC	18.32
WARRANT TOTAL														\$18.32
20374883	000021/	RECOLOGY SONOMA MARIN												
		PO-240031	1.	01-0000-0-5550.00-0000-8200-000-000-000									INV #41280108 DECEMBER	408.97
WARRANT TOTAL														\$408.97
20374884	001425/	SWRCB ACCOUNTING OFFICE												
		PO-240039	1.	01-0000-0-5840.00-0000-8200-000-000-000									INV #SM-1044033	765.00
WARRANT TOTAL														\$765.00
*** FUND TOTALS ***		TOTAL NUMBER OF CHECKS:		12	TOTAL AMOUNT OF CHECKS:		\$6,696.22*							
		TOTAL ACH GENERATED:		0	TOTAL AMOUNT OF ACH:		\$.00*							
		TOTAL EFT GENERATED:		0	TOTAL AMOUNT OF EFT:		\$.00*							
		TOTAL PAYMENTS:		12	TOTAL AMOUNT:		\$6,696.22*							
*** BATCH TOTALS ***		TOTAL NUMBER OF CHECKS:		12	TOTAL AMOUNT OF CHECKS:		\$6,696.22*							
		TOTAL ACH GENERATED:		0	TOTAL AMOUNT OF ACH:		\$.00*							
		TOTAL EFT GENERATED:		0	TOTAL AMOUNT OF EFT:		\$.00*							
		TOTAL PAYMENTS:		12	TOTAL AMOUNT:		\$6,696.22*							
*** DISTRICT TOTALS ***		TOTAL NUMBER OF CHECKS:		12	TOTAL AMOUNT OF CHECKS:		\$6,696.22*							
		TOTAL ACH GENERATED:		0	TOTAL AMOUNT OF ACH:		\$.00*							
		TOTAL EFT GENERATED:		0	TOTAL AMOUNT OF EFT:		\$.00*							
		TOTAL PAYMENTS:		12	TOTAL AMOUNT:		\$6,696.22*							

APY250 L.00.06

Marin County Office of Education  
 COMMERCIAL WARRANT REGISTER  
 FOR WARRANTS DATED 01/12/2024

01/18/24 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
 BATCH: 0021 JANUARY BATCH 1  
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
20374175	001149/	MARIN COUNTY OFFICE OF ED				
	PV-240042		01-0000-0-9526.00-0000-0000-000-000-000	240098 KLEIN, ELLIAN HEALTH		965.00
			01-0000-0-9526.00-0000-0000-000-000-000	240098 WOLF, ELIZABETH HEALTH		965.00
			01-0000-0-9529.00-0000-0000-000-000-000	240098 KLEIN, ELLIAN VISION		20.93
			01-0000-0-9529.00-0000-0000-000-000-000	240098 WOLF, ELIZABETH VISION		18.51
			01-0000-0-9529.00-0000-0000-000-000-000	240098 YOUNG, MEGAN VISION		20.93
			WARRANT TOTAL			\$1,990.37
20374176	001509/	SGVCC				
	PO-240033	1.	01-0000-0-5840.00-1514-1010-000-150-000	ZOILA'S DECEMBER TUITION		825.00
		1.	01-0000-0-5840.00-1514-1010-000-150-000	ZOILA'S DECEMBER SHUTTLE 3 WKS		600.00
			WARRANT TOTAL			\$1,425.00
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	2	TOTAL AMOUNT OF CHECKS:	\$3,415.37*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	2	TOTAL AMOUNT:	\$3,415.37*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	2	TOTAL AMOUNT OF CHECKS:	\$3,415.37*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	2	TOTAL AMOUNT:	\$3,415.37*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	2	TOTAL AMOUNT OF CHECKS:	\$3,415.37*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	2	TOTAL AMOUNT:	\$3,415.37*

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
BATCH: 0020 DECEMBER BATCH 3  
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
20373310	000568/	AT&T				
		PO-240004	1. 01-0000-0-5970.00-0000-2700-000-000-000	INV #20979849		120.08
			WARRANT TOTAL			\$120.08
20373311	000007/	ODP BUSINESS SOLUTIONS LLC				
		PO-240134	1. 01-0000-0-4300.00-0000-8200-000-000-000	INV #338596742001		142.41-
		PO-240148	1. 01-1100-0-4300.00-0000-2700-000-000-000	INV #343773743001		213.07
			WARRANT TOTAL			\$70.66
20373312	000012/	P G & E				
		PO-240028	1. 01-0000-0-5510.00-0000-8200-000-000-000	4964672870-6 DECEMBER		68.65
			1. 01-0000-0-5510.00-0000-8200-000-000-000	8516765363-4 DECEMBER		1,347.70
			WARRANT TOTAL			\$1,416.35
20373313	001272/	RAUL SALDANA				
		PO-240032	1. 01-0000-0-5840.00-0000-8200-000-000-000	GROUNDS MAINTENANCE - DEC		450.00
			WARRANT TOTAL			\$450.00
20373314	001509/	SGVCC				
		PO-240033	1. 01-0000-0-5840.00-1514-1010-000-150-000	ZOILA'S NOVEMBER SHUTTLE 3 WKS		950.00
			1. 01-0000-0-5840.00-1514-1010-000-150-000	ZOILA'S NOVEMBER TUITION		825.00
			WARRANT TOTAL			\$1,775.00
20373315	001260/	SILYCO				
		PO-240037	1. 01-1400-0-5849.00-1110-1010-000-000-000	DECEMBER 2023		83.22
			3. 01-5830-0-5849.00-0000-2700-000-000-000	DECEMBER 2023		33.94
			2. 01-5830-0-5849.00-1110-2495-000-000-000	DECEMBER 2023		832.84
			WARRANT TOTAL			\$950.00
20373316	001548/	STEVEN YEAGER STUDIO				
		PO-240150	1. 01-0000-0-4300.00-0000-2700-000-000-000	INV #12038		243.09
			WARRANT TOTAL			\$243.09
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	7	TOTAL AMOUNT OF CHECKS:	\$5,025.18*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	7	TOTAL AMOUNT:	\$5,025.18*
***	BATCH TOTALS ***		TOTAL NUMBER OF CHECKS:	7	TOTAL AMOUNT OF CHECKS:	\$5,025.18*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	7	TOTAL AMOUNT:	\$5,025.18*
***	DISTRICT TOTALS ***		TOTAL NUMBER OF CHECKS:	7	TOTAL AMOUNT OF CHECKS:	\$5,025.18*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*

TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
TOTAL PAYMENTS:	7	TOTAL AMOUNT:	\$5,025.18*

**Quarterly Report on Williams Uniform Complaints**  
**[Education Code Section 35186]**  
**Fiscal Year 2023-24**

District: Nicasio  
 Person completing this form: Beth Wolf  
 Title: District Secretary

Quarterly Report Submission Date: (check one)  
☐ July 2023 (4/1/23 to 6/30/23)  
☐ October 2023 (7/1/23 to 9/30/23)  
☒ January 2024 (10/1/23 to 12/31/23)  
☐ April 2024 (1/1/24 to 3/31/24)

Date for information to be reported publicly at governing board meeting: February 1, 2024

Please check the box that applies:

- ☒ No complaints were filed with any school in the district during the quarter indicated above.
- ☐ Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials	0		
Teacher Vacancy or Misassignment	0		
Facilities Conditions	0		
Totals	0		

Barbara Snekkevik  
 Name of District Superintendent

  
 Signature of District Superintendent



# Nicasio School District

Since 1862

Agenda Item # 5d.

Board of Trustees

Elaine Doss, *Board President* ~ Daniel Ager, *Trustee* ~ Mark Burton, *Trustee*

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To: Nicasio School District Board of Trustees  
From: Barbara Snekkevik, Superintendent/Principal  
Date: February 1, 2024  
Re: Consent: Consider approval of 2022-23 School Accountability Report Card

**Objective:**

To approve 2022-23 School Accountability Report Card

**Background:**

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.

**Funding Source/Cost:**

NA

**Recommendation:**

Staff recommends approval of the 2022-23 School Accountability Report Card.

# Nicasio School

## 2022-2023 School Accountability Report Card

(Published During the 2023-2024 School Year)

### General Information about the School Accountability Report Card (SARC)

#### SARC Overview



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 and access to prior year reports, 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 the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fq/aa/lc/>.
- 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).

#### California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

#### 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.

### 2023-24 School Contact Information

School Name	Nicasio School
Street	5555 Nicasio Valley Road

<b>City, State, Zip</b>	Nicasio, CA 94946
<b>Phone Number</b>	415.662.2184
<b>Principal</b>	Barbara Snekkevik
<b>Email Address</b>	bsnekkevik@nicasioschool.org
<b>School Website</b>	www.nicasioschool.org
<b>County-District-School (CDS) Code</b>	21654096024483

## 2023-24 District Contact Information

<b>District Name</b>	Nicasio School District
<b>Phone Number</b>	415.662.2184
<b>Superintendent</b>	Barbara Snekkevik
<b>Email Address</b>	bsnekkevik@nicasioschool.org
<b>District Website</b>	<a href="http://www.nicasioschool.org/">http://www.nicasioschool.org/</a>

## 2023-24 School Description and Mission Statement

### OVERVIEW

Nicasio School serves approximately 40 students in grades K-8. Students learn in multi-grade classrooms with highly skilled teachers and support staff who prepare them for transition to high school and life outside of Nicasio's rural community. While many graduating 8th graders attend Archie Williams High School in San Anselmo, many others attend private high schools in Marin County and San Francisco.

Nestled in the heart of Marin County, California, Nicasio School is one of the few remaining single-school public school districts in Marin. The district itself was established in 1862 with the first Nicasio schoolhouse constructed in 1867.

Nicasio School has changed dramatically since the late 1800s. Thanks to voters supporting a \$2.4 million school bond in 1999, today's campus is comprised of modern facilities. In addition to large classrooms, students at Nicasio School have access to the school's library, art room, up-to-date technology, and a multi-purpose room equipped with a stage and full kitchen. The Nicasio School Foundation supplies funds to provide enrichment programs school-wide such as visual arts, performing arts and music in addition to supporting required curriculum, such as physical education. Having the advantage of a rural environment, students also enjoy working in the school's garden with support from their teachers along with parent and community volunteers.

### VISION STATEMENT

Nicasio School prepares students to excel in high school and in life by attracting and maintaining outstanding teachers who deliver a stimulating curriculum through innovative instructional methods. Working with parents and the community, we support all students in reaching their full potential academically, physically, and emotionally by providing a safe and nurturing environment.

### MISSION STATEMENT

Benefiting from its unique rural setting, strong sense of community and distinguished history, Nicasio School will educate children to value learning, act with integrity, live a healthful life, and participate as responsible citizens both globally and locally.

## About this School

### 2022-23 Student Enrollment by Grade Level

Grade Level	Number of Students
Kindergarten	4

Grade 1	6
Grade 2	6
Grade 3	3
Grade 4	1
Grade 5	7
Grade 6	2
Grade 7	3
Grade 8	2
Total Enrollment	34

### 2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	58.8%
Male	41.2%
Hispanic or Latino	55.9%
Two or More Races	5.9%
White	38.2%
English Learners	32.4%
Socioeconomically Disadvantaged	58.8%
Students with Disabilities	23.5%

### 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.

### 2020-21 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	3.00	100.00	3.00	100.00	228366.10	83.12
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4205.90	1.53
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00	0.00	0.00	11216.70	4.08

<b>Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)</b>	0.00	0.00	0.00	0.00	12115.80	4.41
<b>Unknown</b>	0.00	0.00	0.00	0.00	18854.30	6.86
<b>Total Teaching Positions</b>	3.00	100.00	3.00	100.00	274759.10	100.00

Note: The data in this table is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

## 2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
<b>Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)</b>	3.00	100.00	3.00	100.00	234405.20	84.00
<b>Intern Credential Holders Properly Assigned</b>	0.00	0.00	0.00	0.00	4853.00	1.74
<b>Teachers Without Credentials and Misassignments ("ineffective" under ESSA)</b>	0.00	0.00	0.00	0.00	12001.50	4.30
<b>Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)</b>	0.00	0.00	0.00	0.00	11953.10	4.28
<b>Unknown</b>	0.00	0.00	0.00	0.00	15831.90	5.67
<b>Total Teaching Positions</b>	3.00	100.00	3.00	100.00	279044.80	100.00

The CDE published the first year of available teacher data for the 2020-21 SARC in June 2022, and the CDE published the second year of data for the 2021-22 SARC in June 2023. The EC Section 33126(b)(5) requires the most recent three years of teacher data to be requested in the SARC, as data is available. The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

## Teachers Without Credentials and Misassignments (considered "ineffective" under ESSA)

Authorization/Assignment	2020-21	2021-22
<b>Permits and Waivers</b>	0.00	0.00
<b>Misassignments</b>	0.00	0.00
<b>Vacant Positions</b>	0.00	0.00
<b>Total Teachers Without Credentials and Misassignments</b>	0.00	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

## Credentialed Teachers Assigned Out-of-Field (considered "out-of-field" under ESSA)

Indicator	2020-21	2021-22
<b>Credentialed Teachers Authorized on a Permit or Waiver</b>	0.00	0.00

<b>Local Assignment Options</b>	0.00	0.00
<b>Total Out-of-Field Teachers</b>	0.00	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

## Class Assignments

Indicator	2020-21	2021-22
<b>Misassignments for English Learners</b> (a percentage of all the classes with English learners taught by teachers that are misassigned)	0	0
<b>No credential, permit or authorization to teach</b> (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0	0

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

## 2023-24 Quality, Currency, Availability of Textbooks and Other Instructional Materials

Year and month in which the data were collected January 2024

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
<b>Reading/Language Arts</b>	Grades K-5: Reading Wonders, McGraw Hill, © 2014, 2017 These materials were selected from the most recent list of standards-based materials adopted by the State Board of Education (SBE) in November 2015. Grades 6-8: Study Sync, McGraw Hill, Board adopted November 2019; Literature Units of Study (teacher-developed)	Yes	0.0%
<b>Mathematics</b>	Grades K-5: My Math, California Edition, Mc-Graw Hill © 2013 Grades 6-8: Glencoe Math Course 1, 2 and 3, Mc-Graw Hill © 2015  These materials were selected from the most recent list of standards-based materials adopted by the State Board of Education (SBE) in January 2014.	Yes	0.0 %
<b>Science</b>	K-5 California Elevate Science, SAVVAS Learning Company © 2020 6-8 FOSS Next Generation, Delta Education © 2018  Adopted for implementation at the start of the 2021-22 school year. Approved by the State Department of Education for	Yes	0.0%

adoption in California Public Schools. Aligned to Next Generation Science Standards.

<b>History-Social Science</b>	<p>Grades K-5: Scott Foresman History-Social Science for California, Pearson Scott Foresman, © 2006 Grades 6-8: History Alive!, TCI, © 2021</p> <p>These textbook programs are included on the most recent adoption list for California. However, the versions for grades K-5 are prior copyright editions.</p> <p>Teachers received training in the updated History-Social Science Framework updated by CDE in 2016. The district will investigate purchasing updated core and supplemental material based on the requirements of the updated Framework.</p> <p>During the 2022-23 and 2023-24 school years, teachers in grades K-5 have piloted Studies Weekly, a program included on the most recent adoption list for California. The district will consider adopting updated History-Social Science materials for grades K-5 for the 2023-24 school year.</p>	No	0.0 %
<b>Foreign Language</b>	<p>Grades 6-8: ¿Asi se dice? Spanish (CA) Levels 1A and 1B, McGraw Hill, © 2016</p> <p>The district purchased updated textbooks in December 2018.</p>	Yes	0.0 %
<b>Health</b>	NA		0.0 %
<b>Visual and Performing Arts</b>	NA		0.0 %
<b>Science Laboratory Equipment (grades 9-12)</b>	N/A	N/A	0.0 %

#### School Facility Conditions and Planned Improvements

The administrative team ensures that the school's facilities are clean, safe, and in good working order on a regular basis. Annually, a facility inspection is conducted by the administrative team using a facility survey template developed by the State of California Office of Public School Construction. In addition, a representative from Keenan Insurance completes a walk-through each spring and provides his/her findings to the district office. The Marin County Fire Department also completes an annual inspection. From these three reports, the administrative team develops and prioritizes a list of action items.

Much of the Nicasio School campus was constructed in 2000 with pre-existing buildings receiving a full remodel at the same time. As such, the various buildings are in good condition both inside and out.

Recent facility improvements include:

- Replacement of garden fencing
- Tree trimming/removal around campus grounds
- Repair of playground structure
- Installation of new bat/swallow netting on campus eaves
- Purchasing of equipment to support universal meals program

**Year and month of the most recent FIT report**

January 2024

## School Facility Conditions and Planned Improvements

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
<b>Systems:</b>	X			
Gas Leaks, Mechanical/HVAC, Sewer				
<b>Interior:</b>	X			
Interior Surfaces				
<b>Cleanliness:</b>	X			
Overall Cleanliness, Pest/Vermin Infestation				
<b>Electrical</b>	X			
<b>Restrooms/Fountains:</b>	X			
Restrooms, Sinks/ Fountains				
<b>Safety:</b>	X			
Fire Safety, Hazardous Materials				
<b>Structural:</b>	X			
Structural Damage, Roofs				
<b>External:</b>	X			
Playground/School Grounds, Windows/ Doors/Gates/Fences				

## Overall Facility Rate

Exemplary	Good	Fair	Poor
X			



## 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 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).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

#### College and Career Ready

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.

### Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

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.

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.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
<b>English Language Arts/Literacy</b> (grades 3-8 and 11)	52	29	52	29	47	46
<b>Mathematics</b> (grades 3-8 and 11)	38	6	38	6	33	34

### 2022-23 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

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.

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.

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.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	17	17	100.00	0.00	29.41
Female	--	--	--	--	--
Male	--	--	--	--	--
American Indian or Alaska Native	0	0	0	0	0
Asian	0	0	0	0	0
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	11	11	100.00	0.00	9.09
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	0	0	0	0	0
Socioeconomically Disadvantaged	--	--	--	--	--
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

## 2022-23 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

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.

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.

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.

CAASPP	CAASPP	CAASPP	CAASPP	CAASPP	CAASPP
--------	--------	--------	--------	--------	--------

Student Groups	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	17	17	100.00	0.00	5.88
Female	--	--	--	--	--
Male	--	--	--	--	--
American Indian or Alaska Native	0	0	0	0	0
Asian	0	0	0	0	0
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	11	11	100.00	0.00	0.00
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	0	0	0	0	0
Socioeconomically Disadvantaged	--	--	--	--	--
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

### CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST 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 CAST 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.

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.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
Science (grades 5, 8 and high school)	--	--	--	--	29.47	30.29

### 2022-23 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. 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.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
---------------	------------------	---------------	----------------	--------------------	-------------------------

All Students	--	--	--	--	--
Female	--	--	--	--	--
Male	--	--	--	--	--
American Indian or Alaska Native	0	0	0	0	0
Asian	0	0	0	0	0
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	--	--	--	--	--
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	0	0	0	0	0
White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	0	0	0	0	0
Socioeconomically Disadvantaged	--	--	--	--	--
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

## B. Pupil Outcomes

### 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.

#### 2022-23 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT during 2021-22 and 2022-23 school years, only participation results are required for these five fitness areas. 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.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
Grade 5	--	--	--	--	--
Grade 7	--	--	--	--	--
Grade 9	NA	NA	NA	NA	NA

## 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 regarding the school district and at each school site.

#### 2023-24 Opportunities for Parental Involvement

Nicasio School provides for the involvement of parents and community through a variety of opportunities. Parents participate in various volunteer jobs either on campus or remotely, which include assisting with learning as coordinated by the classroom teacher, and participating in virtual and in-person parent committee meetings (Parent Club/Nicasio School Foundation, LCAP Parent Advisory Committee). Principal's Chats are held monthly and provide a forum for parents to gain information about academic and extracurricular programs and events, as well as encourage community-building and family engagement. Parents also volunteer through Parent Club and Nicasio School Foundation ([www.nicasioschoolfoundation.org](http://www.nicasioschoolfoundation.org)), which sponsors several fundraising activities throughout the year. Funds raised provide a number of enrichment programs school-wide such as visual arts, performing arts and music in addition to supporting required curriculum, such as physical education. Supplemental supplies and materials as well as campus maintenance are also generously donated by parents in the community.

Parents are invited and encouraged to participate in a school climate survey on an annual basis. In addition, a Parent Advisory Committee is formed annually to provide feedback for the development of the Local Control Accountability Plan (LCAP). Their input provides the administrative team and school board with valuable information that helps drive decisions related to curriculum, enrichment programs, student support programs, issues related to school climate, school grounds, etc.

Critical information is communicated to parents in a variety of ways such as school and district electronic newsletters (print versions available as necessary), website postings, email, text messages and telephone (voicemail). Our school parent liaison facilitates the inclusion of our Spanish-speaking families through outreach and as well as providing all school communication in Spanish.

#### 2022-23 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	35	35	3	8.6
Female	20	20	0	0.0
Male	15	15	3	20.0
Non-Binary	0	0	0	0.0
American Indian or Alaska Native	0	0	0	0.0
Asian	0	0	0	0.0
Black or African American	0	0	0	0.0
Filipino	1	1	1	100.0
Hispanic or Latino	19	19	1	5.3
Native Hawaiian or Pacific Islander	0	0	0	0.0
Two or More Races	2	2	1	50.0
White	13	13	0	0.0
English Learners	12	12	1	8.3
Foster Youth	0	0	0	0.0
Homeless	0	0	0	0.0

<b>Socioeconomically Disadvantaged</b>	21	21	3	14.3
<b>Students Receiving Migrant Education Services</b>	0	0	0	0.0
<b>Students with Disabilities</b>	12	12	3	25.0

## C. Engagement

### 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

This table displays suspensions and expulsions data.

Rate	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
<b>Suspensions</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.20	3.17	3.60
<b>Expulsions</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.07	0.08

### 2022-23 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
<b>All Students</b>	0	0
<b>Female</b>	0	0
<b>Male</b>	0	0
<b>Non-Binary</b>		
<b>American Indian or Alaska Native</b>	0	0
<b>Asian</b>	0	0
<b>Black or African American</b>	0	0
<b>Filipino</b>	0	0
<b>Hispanic or Latino</b>	0	0
<b>Native Hawaiian or Pacific Islander</b>	0	0
<b>Two or More Races</b>	0	0
<b>White</b>	0	0
<b>English Learners</b>	0	0
<b>Foster Youth</b>	0	0
<b>Homeless</b>	0	0
<b>Socioeconomically Disadvantaged</b>	0	0
<b>Students Receiving Migrant Education Services</b>	0	0

## 2023-24 School Safety Plan

In September 2023, a staff review of the Nicasio School District Comprehensive School Safety Plan was conducted and reported to the Marin County Board of Education. The comprehensive Nicasio School Emergency Management Plan is a personalized version of the plan developed by Marin County Office of Education. This plan, which addresses mitigation, preparedness, and response and recovery is located in the school office and available to all teachers and staff as a resource. This plan was reviewed with school faculty in September 2022.

Nicasio School uses an Emergency Communication System, School Messenger, that allows school administration to rapidly communicate with staff and families in the event of an emergency via phone call, text message and email. This system is tested annually in October. In addition, Nicasio School District has been included in the county-wide Marin Emergency Radio Authority network. The district has purchased and been trained in the operation of the disaster radio and participates in regularly scheduled drills.

Emergency backpacks and 72-hour shelter-in-place kits are located throughout the campus in: all classrooms, the library, the multi-purpose room and the school office. Each emergency backpack comes equipped with: a first aid kit, first aid procedures, the master schedule, student roster, an emergency contact tree, and directions for emergency situations (fire, earthquake, lockdown, etc.).

At the start of each school year, emergency backpacks are inspected and updated. Periodic updates are made throughout the year with changes in student enrollment, the master schedule, etc.

All doors throughout the campus have been equipped with interior lockdown levers that allow teachers and staff to secure themselves inside the buildings behind locked doors without having to step outside to lock them.

Emergency drills (fire, earthquake, lockdown, emergency student release) are practiced by teachers, staff and students on a monthly basis. Local law enforcement is invited to participate in drills and provide feedback. Teachers and staff review and update procedures and outcomes from practice drills during monthly staff meetings.

Teachers and staff receive CPR and First Aid training on a biennial basis and were last trained in August 2023.

## D. Other SARC Information Information Required in the SARC

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

### 2020-21 Elementary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
6	2	1		
Other	11	2		

### 2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
6	3	1		
Other	13	2		

### 2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	0	0	0	0
1	0	0	0	0
2	0	0	0	0
3	0	0	0	0
4	0	0	0	0
5	0	0	0	0
6	2	1	0	0
Other	14	2	0	0

### 2022-23 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. 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.

Title	Ratio
Pupils to Academic Counselor	0



## 2022-23 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. 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.

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

## Fiscal Year 2021-22 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2021-22 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
<b>School Site</b>	\$34,733	\$11,287	\$23,446	\$85,332
<b>District</b>	N/A	N/A	\$11,578	\$85,332
<b>Percent Difference - School Site and District</b>	N/A	N/A	67.8	0.0
<b>State</b>	N/A	N/A	\$7,607	\$75,753
<b>Percent Difference - School Site and State</b>	N/A	N/A	102.0	11.9

## Fiscal Year 2022-23 Types of Services Funded

All student programs and services take place within the regular school day. General education services are provided to students in grades TK-8. In addition to providing academic curriculum in all core subject areas, enrichment classes such as visual arts, performing arts, music and physical education are offered weekly and are generously funded by the Nicasio School Foundation. Library services are provided in collaboration with Marin County Free Library.

Special education services (resource specialist, speech and language specialist, psychologist) are supported on the school's campus by part-time personnel assigned by the Marin County Office of Education. The district also contracts with outside agencies/individuals for additional services in counseling and occupational therapy as needed. For students who have special needs that exceed the available services/programs provided on campus, the district arranges for the appropriate placement, services, and transportation to other schools (public and non public) outside the district.

Students designated as English Language Learners receive integrated English language instruction from their classroom teacher during the school day as well as designated English language instruction and support provided by qualified school staff.

Beginning in 2022-23 as part of our Universal Meals Program (California Education Code (EC), Section 49501.5) breakfast and lunch are provided to students that request a meal, free of charge for each school day.

## Fiscal Year 2022-23 Types of Services Funded

## Fiscal Year 2021-22 Teacher and Administrative Salaries

This table displays the 2021-22 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary	\$57,474	\$48,481
Mid-Range Teacher Salary	\$83,933	\$73,129
Highest Teacher Salary	\$102,314	\$99,406
Average Principal Salary (Elementary)	\$122,380	\$117,381
Average Principal Salary (Middle)	\$0	\$128,158
Average Principal Salary (High)	\$0	
Superintendent Salary	\$0	\$138,991
Percent of Budget for Teacher Salaries	20.95%	29.34%
Percent of Budget for Administrative Salaries	8.8%	5.99%

## Professional Development

Teachers and staff participate in professional development activities primarily by three methods:

1) Off campus workshops, conferences, etc. The majority of off-campus opportunities take place at or through Marin County Office of Education. The focus of these workshops depends on the individual areas of interest and need of teachers and staff, which are determined by surveys, observations, and performance evaluations and state adoption cycles. These workshops were held either in-person or virtually during the 2023-24 school year.

2) On campus workshops scheduled during the District's three annual professional development days. Workshops generally focus on curriculum/instruction, social/emotional learning for students and emergency/safety preparedness. Some workshops are organized and presented by employees while others are led by outside organizations (e.g., Momentum in Teaching, Trauma-Informed Practices). In addition, the district's Data Inquiry Team meets three times per year (Fall, Winter, Spring) to analyze student achievement data, with a focus on reading and math benchmark assessment results.

3) Weekly Professional Learning Community (PLC) meetings on campus. Certificated teachers meet weekly as a group to focus on curriculum, instruction, and data analysis with particular focus on intervention strategies for struggling students. During the 2023-24 school year, particular emphasis was placed on effective strategies for accelerating student learning and social-emotional support for students and staff.

The primary areas of focus for staff development are:

Curriculum development/state adoption cycle

Instructional practices with emphasis on English Language Learners and accelerating student learning

Social/Emotional learning for students

Intervention strategies for students at risk

Emergency preparedness and safety

Equity and family engagement

During implementation of new professional development concepts, teachers and staff are supported through peer/colleague collaboration, teacher-principal meetings, and student performance data.

**Professional Development**

New teachers are provided continuous support through the Marin County New Teacher Induction Program. One teacher participated in 2018-19 and 2019-20 school year. Additional coaching support is provided to identified staff as needed.

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2021-22	2022-23	2023-24
Number of school days dedicated to Staff Development and Continuous Improvement	3	3	3

# Nicasio School District

Since 1862

Agenda Item # 5e

Board of Trustees

Elaine Doss, *Board President* ~ Daniel Ager, *Trustee* ~ Mark Burton, *Trustee*

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To: Nicasio School District Board of Trustees  
From: Barbara Snekkevik, Superintendent/Principal  
Date: February 1, 2024  
Re: Consent: Consider approval of 2023-24 Comprehensive School Safety Plan

**Objective:**

To approve the 2023-24 Comprehensive School Safety Plan (CSSP)

**Background:**

California Education Code (EC) Section 32281(a) requires every kindergarten through grade twelve school, public and public charter, including community and court schools, to develop and maintain a CSSP designed to address campus risks, prepare for emergencies, and create a safe, secure learning environment for students and school personnel. The law requires that each school update and adopt its CSSP by March 1 annually. It requires that the school district or COE approve CSSPs.

**Funding Source/Cost:**

NA

**Recommendation:**

Staff recommends approval of the 2023-24 Comprehensive School Safety Plan.

# **Nicasio School District Comprehensive School Safety Plan 2023-24**

**February 2024**



**What is a safe school?**

"Safe schools are orderly and purposeful places where students and staff are free to learn and teach without the threat of physical and psychological harm. They are characterized by:

- Sensitivity and respect for all individuals (including those of other cultural and ethnic backgrounds);
- An environment of nonviolence;
- Clear behavioral expectations;
- Disciplinary policies that are consistently and fairly administered;
- Students' affiliation and bonding to the school;
- Support and recognition for positive behavior; and
- A sense of community on the school campus.

Safe schools also are characterized by proactive security procedures, established emergency response plans, timely maintenance, cleanliness, and a nice appearance of the campus and classrooms."

*Taken from "Safe Schools: A Planning Guide for Action"  
California State Department of Education*

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## **Comprehensive School Safety Plan Requirement, Process and Timeline 2**

### **Requirement:**

SB 187: Comprehensive School Safety Plan

- ◆ School sites develop a Comprehensive School Safety Plan relevant to the needs and resources of the school district.
- ◆ Small school districts with an ADA of 2,501 units may develop a district wide Comprehensive School Safety Plan that is applicable to each school site.
- ◆ Plans must be adopted by September 1, 1998.
- ◆ Comprehensive School Safety Plans must be evaluated and amended as needed on an annual basis.
- ◆ Comprehensive School Safety Plans must be reviewed with school site staff annually.
- ◆ School sites should complete an annual update/evaluation of a Comprehensive School Safety Plan.
- ◆ School sites develop an Action Plan to remedy safety concerns identified.

### **Process and Timeline:**

Nicasio School District designee will review the plan's strengths and weaknesses with their staff and community members on an annual basis. Changes and additions to the plan are to be implemented on the following timeline:

#### **◆ By September 29, 2023**

Nicasio School District designee reviewed the School Safety Plan and received input from staff to complete the Annual Update/Evaluation Form.

#### **◆ By October 31, 2023**

Action Plans are developed to address any additional safety concerns described in the Annual Update/Evaluations and corrective action taken to make needed changes.

#### **◆ By November 1, 2023**

Implementation of any site specific needs and action plans are completed.

## **Plans, Procedures and Agency Board Policy to Support the Comprehensive School Safety Plan**

### **Child Abuse Reporting Procedures**

All school staff actively monitor the safety and welfare of all students. Staff understand their responsibility as childcare custodians and immediately report all cases of known and suspected child abuse. To assure that school staff have adequate training, newly hired teachers sign a statement indicating their completion of child abuse training as part of their employment requirement. School administrators, teachers, classroom assistants, and other classified school employees participate in annual training in child abuse identification and reporting procedures as a part of yearly mandated topics in-service. Written descriptions of reporting requirements and disclosure of employee confidentiality rights are also provided as part of the training and included in all employee handbooks. Considerable effort is made to maintain the confidentiality of the student and employee in all cases of child abuse reporting.

**References:** Board Policy 4150 Child and Dependent Adult Abuse  
Administrative Regulations and Procedures Child and Dependent Adult Abuse  
Child Abuse and Dependent Adult Abuse Reporting Requirements

**Disaster Procedures, Routine and Emergency**

The Nicasio School Emergency Management Plan provides a framework for protecting students, staff, and school facilities and describes the responsibilities of staff members for a wide range of emergency and disaster situations. In the event of a widespread emergency, it is recognized that available government resources may be unable to respond to all requests for assistance. This plan assumes the common standard that a school or classroom site must be self-sufficient for 72 hours.

**References:** Nicasio School Emergency Management Plan, developed in 2010 and updated annually

**Policies Regarding Actions Which Would Lead to Suspension and/or Expulsion**

Nicasio School District Special Education programs have policies in place that follow education code mandates regarding suspension and/or expulsion. These procedures ensure that school administrators, resource specialists, psychologists, Special Education and regular education, as well as other school staff, understand the laws that pertain to both regular and Special Education students. A student who has not been expelled and is in need of an educational alternative may access MCOE programs through a district and/or county referral process.

**References:** Board Policy 5144 Expulsion  
Administrative Regulations and Procedures Appeals from Expulsion  
Marin Countywide Plan for Expelled Youth

**Procedures to Notify Teachers of Dangerous Pupils**

Each fall, and throughout the school year, as appropriate, and pursuant to Education Code 49079, all Nicasio School District Special Education staff are provided with a list of enrolled students who have, sometime within the past three years, engaged in or been reasonably suspected of having engaged in one or more activities leading to suspension or expulsion. The following procedure is used in notifying teachers:

1. Lists are provided to each teacher using a memo format. All teachers sign the memo indicating their receipt of the notification.
2. Teachers are advised that by law this information is to be received in confidence and is not to be disseminated to any other person.
3. All signed notification memos are to be returned and filed at the Nicasio School District Office.

California Education Code 48900 identifies acts that make a student eligible for suspension/expulsion. These acts include:

- Causing/threatening physical injury to another person;
- Using physical force or violence;
- Sale or possession of firearms/weapons;
- Use, sale or furnishing of controlled substances, alcohol or intoxicants;
- Possession, sale or furnishing of drug paraphilia; and
- Committing of crimes such as robbery, vandalism, extortion, or theft.

Education Code 48900.2 through 48900.7 identifies additional acts such as sexual harassment, hate violence, harassment, threats or intimidation of school personnel or pupils; and terroristic threats against school officials or school property, or both.



Ongoing throughout the school year, teachers follow guidelines described in the Behavioral Incidents Memo to assure the safety of both staff and students in dealing with behavioral incidents.

**References:** Board Policy 4160 Assault by Pupil Against School Employee  
Teacher Notification Memos  
Behavioral Incidents Memo and Report Form  
California Education Code 48900 and 48900.2 through 48900.7

### **Sexual and Gender-Based Harassment Policies**

Sexual and/or gender-based harassment of any student or employee by another person is prohibited. The Nicasio School District Policy prohibits sexual and gender-based harassment of employees and students per Board Policy 4219.11. Copies of the sexual and gender-based harassment policies are available online and can be accessed by employees. Students are directed to immediately report incidents of sexual or gender-based harassment to a teacher or program administrator. All reports are thoroughly investigated in a timely manner. A school administrator will determine an appropriate course of action for each complaint.

Actions may include the following:

1. Student counseling and education, when appropriate.
2. Parent notification, when appropriate.
3. A report to the police or Child Protective Services, as appropriate or required by law.
4. Student disciplinary actions may include suspension, placing on a behavior contract, other appropriate means of corrections, or a recommendation for expulsion.

Employees, students, and/or their parents can use the Nicasio School District Complaint Procedure Board Policy 1312 to file a formal complaint of sexual or gender-based harassment. Our sexual and gender-based harassment policies inform students and parents of their right to use this process. Each complaint of sexual or gender based-harassment shall be promptly investigated in a way that respects the privacy of all parties concerned.

**References:** Board Policy 4219 Freedom from Sexual Harassment  
Administrative Regulations and Procedures Freedom from Sexual Harassment  
Uniform Complaint Procedures Board Policy 1312

### **School-Wide Dress Code**

The governing board acknowledges that students have the right to express their uniqueness and individuality by means of their dress. Restrictions on freedom of student dress will be imposed whenever the mode of dress in question is:

1. Unsafe either for the student or those around the student.
2. Disruptive of school operations and the education process in general.
3. Contrary to law.

**References:** Nicasio School District Parent-Student Handbook

### **Procedures for Safe Ingress and Egress of Pupils**

Nicasio School District provides certificated and classified staff supervision of students to ensure safety at all times during school hours. Consideration is taken to provide adequate supervision before school, at recess, lunch, and leaving school grounds, especially for severely handicapped students entering and exiting buildings and busses. Fire drill procedures are followed.

**References:** Fire, Earthquake, Intruder Drill Plans/School Maps

**Rules and Procedures on School Discipline**

Nicasio School District students are expected to follow school rules and procedures. These rules and procedures are designed to encourage appropriate behavior to maximize student learning and social development.

**References:** Board Policy 5144 Student Discipline  
Nicasio School District Parent-Student Handbook

**Coordination with Local Fire Department**

Nicasio School District is working in collaboration with Marin County Fire Department to review and update safety plan procedures, and will share any future updates annually (or as needed) with the Fire Department, as well as law enforcement and other first responders.

**References:** 2023-24 Emergency Contact List, including Marin County Fire contact information

**Procedures for Tactical Responses**

Nicasio School District is working with local law enforcement agencies to review emergency response procedures, including law enforcement's tactical response to criminal incidents, and procedures related to individuals with guns on school campuses and at school related functions, procedures to prepare for active shooters or other armed assailants, based on the specific needs and context of our school and community.

**References:** 2023-24 Emergency Contact List, including Marin Sheriff SRO contact information

## **Nicasio School District Programs for Special Education**

The Nicasio School District exists to provide leadership and service as a community asset that earns and enjoys the respect and support of our students, parents and community taxpayers. The Nicasio School District also coordinates and manages the following student programs:

**Special Education**

Special Education meets the individual needs of students as required by federal law. The scope of service includes providing services for students with disabilities ages 5 to 14. Services are determined based on Individual Education Plans such as psychology, hearing impairment, speech and language, and occupational therapy.

# Form

Attachment 1: Annual Update/Evaluation Form

# Nicasio School District Comprehensive School Safety Plan

## **2023-24 Annual Update/Evaluation**

School Site: **Nicasio School**

1. *Describe the changes needed to the implementation of the plan to enhance school safety.*  
NONE
2. *Describe any support needed from MCOE to further implement school safety at your site(s).* NONE
3. *List any specific modifications to the school safety plan needed for your site in any of the following areas:*
  - a. *Child Abuse Reporting Procedures-* none
  - b. *Disaster Procedures-* none
  - c. *Policies/Actions Leading to Suspension and/or Expulsion-* none
  - d. *Procedures to Notify Teachers of Dangerous Pupils- -* none
  - e. *Sexual Harassment Policy-* none
  - f. *School-wide Dress Code-* none
  - g. *Procedures for Safe Ingress and Egress of Pupils-* none
  - h. *Rules and Procedures on School Discipline-* none

NONE

## **Verification Form**

On October 4, 2023 I met with my staff(s), reviewed the components of the Nicasio School District Comprehensive  
Date  
Safety Plan, and updated the school safety plan binder with any policies and procedures specific to the programs I  
supervise.

Barbara Snekkevik

---

Print Name

1/23/2024

---

Date

*Barbara Snekkevik*

---

Signature

Superintendent/Principal

---

Title

**Marin County School District and Charter School  
Annual Comprehensive School Safety Plan Report to the  
Marin County Office of Education**

**Fall 2023 Compliance Audit and Confirmation**

As instructed by the State Superintendent of Public Instruction and the California Department of Education with regard Comprehensive School Safety Plans (defined in Education Code 32280-32288), a state compliance audit requirement will begin in the 2018-19 school year. Local school districts must approve safety plans for all schools in its district by March 1 of each year. School safety plans are mandatory and help ensure that schools are as prepared as possible for emergencies and maintain safe and secure learning environments. School safety plans must present clear policies to address hate crimes, acts of violence, and their perpetrators. Comprehensive school safety plans must also include a discrimination and harassment policy.

County Offices of Education must notify the CDE by October 15 (of each school year), if any schools in its jurisdiction have not complied with safety plan requirements.

**This form is to be submitted by school districts and charter schools in Marin County, to the Marin County Office of Education by the first week of October of each school year confirming compliance with Comprehensive School Safety Plan Requirements.**

**School District or Charter School:** Nicasio School District

Schools within our jurisdiction in compliance with all requirements	Schools needing to take additional steps to be in compliance (please include additional information regarding steps to be taken and timeline)
Nicasio School	NA.

Barbara Snekkevik/ Superintendent/Principal  
Print School District Representative / Title

Barbara Snekkevik  
Signature

9.25.2023  
Date

Please complete, sign and forward this form by email or fax to:  
**Attn: Mike Grant, Assistant Superintendent, Marin County Office of Education**  
Email: [mgrant@marinschools.org](mailto:mgrant@marinschools.org) or Fax: (415) 491-6621

**Nicasio School Student Survey Results, February 2023**  
**(13 student responses in grades 5-8)**

**PART 1, SCHOOL CLIMATE**

	<b>Yes (most/all of time)</b>	<b>Sometimes</b>	<b>No, Never</b>
I feel close to people at this school.	12	1	-
I am happy to be at this school.	12	1	-
I feel like I am a part of this school.	13	-	-
The teachers at this school treat students fairly.	12	1	-
I feel safe in my school.	13	-	-
My school is usually clean and tidy.	10	3	-
My teachers and other school staff believe that I can do a good job.	13	-	-
My teachers and other school staff make an effort to get to know me.	13	-	-
My teachers and other school staff care about me.	13* (all of the time)	-	-
The teachers and other school staff treat students with respect.	13	-	-

	<b>Yes (most/all of time)</b>	<b>Sometimes</b>	<b>No, Never</b>
Students at this school know what the rules are.	10	3	-
Students are treated fairly when they break school rules.	12	1	-
Students at this school are well behaved.	9	4	-
My school helps students resolve conflicts with one another.	13	-	-
Teachers and other school staff make it clear that bullying is not allowed.	12	1	-
Students at school try to stop bullying when they see it happening.	11	1	1
I feel comfortable bringing up a bullying issue directly to a teacher or staff member.	9	2	2
If I tell a teacher that I've been bullied, the teacher will do something to help.	12	1	-

**At my school, there is a teacher or some other adult...**

	<b>Very true</b>	<b>Somewhat true</b>	<b>Not at all true</b>
who really cares about me.	13	-	-
who tells me when I do a good job.	12	1	-
who notices when I'm not there.	13	-	-
who always wants me to do my best.	13	-	-
who listens to me when I have something to say.	12	1	-
who believes that I will be a success.	13	-	-

**At school...**

	<b>Very true</b>	<b>Somewhat true</b>	<b>Not at all true</b>
I do interesting activities.	10	2	1
I help decide things like class activities or rules.	7	5	1
I do things that make a difference.	8	5	-
I help decide school activities or rules.	7	3	3

**Do you have any comments about school climate? (5 responses)**

feel happy

yes, it is a great school and i find it quite fun to be in.

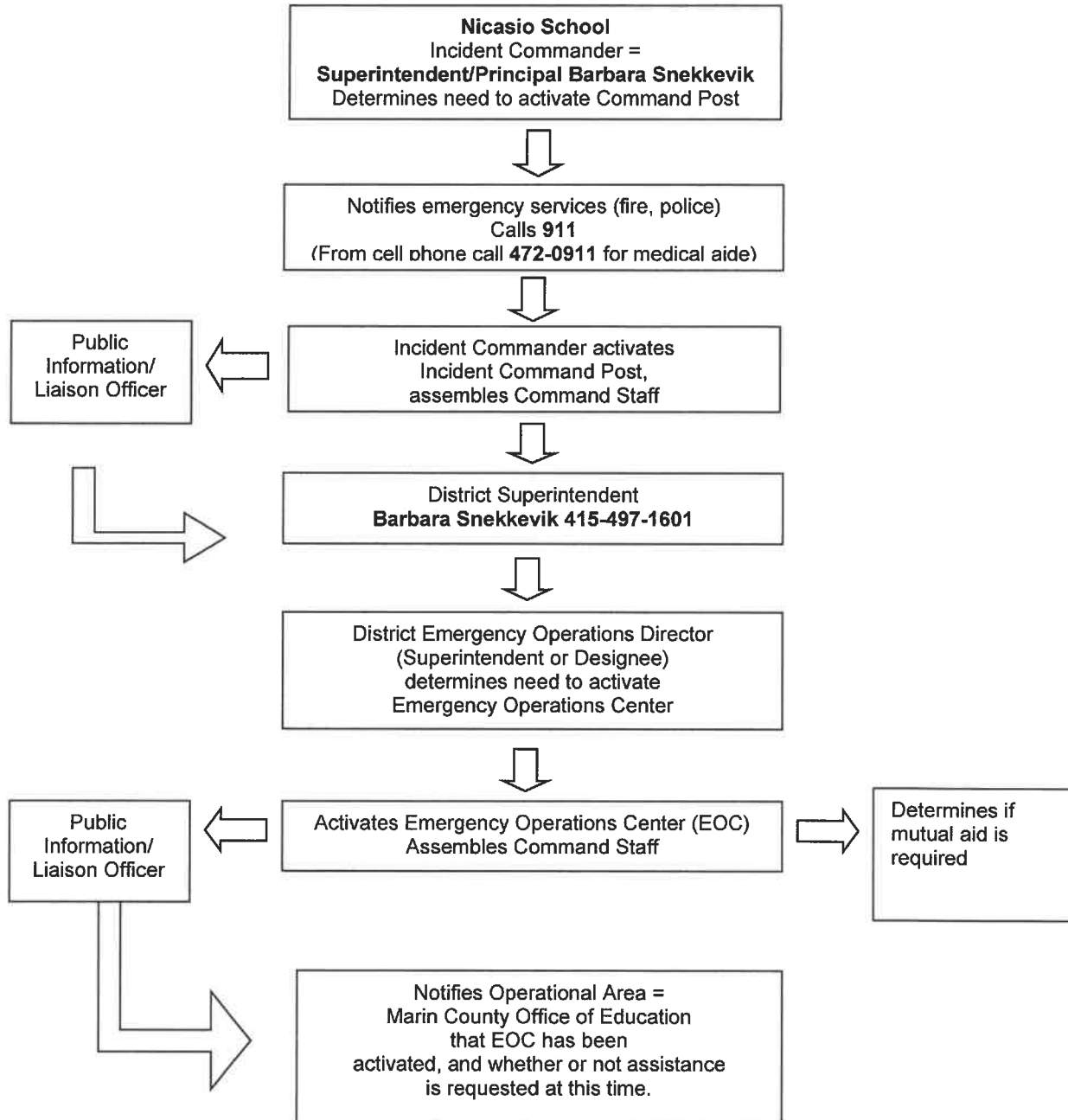
it feels fun and safe

It is a vary careful school

I feel safe



# NICASIO SCHOOL INCIDENT RESPONSE FLOW CHART



## Nicasio School Emergency Planning Calendar

PERSON RESPONSIBLE	ACTIVITY	MONTH
PRINCIPAL or DESIGNEE	<ul style="list-style-type: none"> <li>○ School Facilities Hazard Assessment Walk-through (buildings, grounds, evacuation routes, shut-off valves)</li> </ul>	August
	<ul style="list-style-type: none"> <li>○ Review School Emergency Management Plan</li> </ul>	August
	<ul style="list-style-type: none"> <li>○ Update School Emergency Team Assignments</li> </ul>	August
	<ul style="list-style-type: none"> <li>○ Staff Skills Survey for new teachers</li> </ul>	August
	<ul style="list-style-type: none"> <li>○ New assignments as needed</li> </ul>	Ongoing
	<ul style="list-style-type: none"> <li>○ Staff orientation of School Emergency Management Plan</li> </ul>	August
	<ul style="list-style-type: none"> <li>○ Plan annual training schedule</li> </ul>	August
	<ul style="list-style-type: none"> <li>○ Update resource agreements and contacts</li> </ul>	August
	<ul style="list-style-type: none"> <li>○ Parent Back to School Night: Emergency Plan</li> </ul>	September
	<ul style="list-style-type: none"> <li>○ <i>Fire Drill</i></li> </ul>	September
	<ul style="list-style-type: none"> <li>○ Staff meeting: Review Emergency Preparedness</li> </ul>	September
	<ul style="list-style-type: none"> <li>○ <i>Earthquake Drill w/ M.C. Fire Dept.</i></li> </ul>	October
	<ul style="list-style-type: none"> <li>○ CPR/ First Aid training</li> </ul>	October
	<ul style="list-style-type: none"> <li>○ <i>Fire Drill</i></li> </ul>	October
	<ul style="list-style-type: none"> <li>○ <i>Fire Drill</i></li> </ul>	October
	<ul style="list-style-type: none"> <li>○ <i>Lockdown/Emergency Student Release Drill</i></li> </ul>	November
	<ul style="list-style-type: none"> <li>○ <i>Fire Drill</i></li> </ul>	November
	<ul style="list-style-type: none"> <li>○ <i>Earthquake Drill</i></li> </ul>	December
	<ul style="list-style-type: none"> <li>○ <i>Lockdown Drill</i></li> </ul>	December
	<ul style="list-style-type: none"> <li>○ <i>Fire Drill</i></li> </ul>	January
	<ul style="list-style-type: none"> <li>○ <i>Earthquake Drill planning with staff</i></li> </ul>	January
	<ul style="list-style-type: none"> <li>○ <i>Lockdown Drill</i></li> </ul>	January
	<ul style="list-style-type: none"> <li>○ <i>Fire Drill</i></li> </ul>	February
	<ul style="list-style-type: none"> <li>○ <i>Earthquake Drill</i></li> </ul>	February
	<ul style="list-style-type: none"> <li>○ <i>Fire Drill</i></li> </ul>	March
	<ul style="list-style-type: none"> <li>○ <i>Lockdown Drill</i></li> </ul>	March
	<ul style="list-style-type: none"> <li>○ <i>Fire Drill</i></li> </ul>	April
	<ul style="list-style-type: none"> <li>○ <i>Fire Drill</i></li> </ul>	April
	<ul style="list-style-type: none"> <li>○ <i>Earthquake Drill</i></li> </ul>	May
	<ul style="list-style-type: none"> <li>○ <i>Fire Drill</i></li> </ul>	May
	<ul style="list-style-type: none"> <li>○ Review drill assessment</li> </ul>	Jun
		Jun
OFFICE MANAGER	<ul style="list-style-type: none"> <li>○ Distribute emergency cards/ student release procedures to families</li> </ul>	July
	<ul style="list-style-type: none"> <li>○ Update classroom emergency binders (rosters, etc.)</li> </ul>	September
	<ul style="list-style-type: none"> <li>○ Conduct facility hazard assessment</li> </ul>	August
	<ul style="list-style-type: none"> <li>○ Replenish emergency supply cache and classroom duffles</li> </ul>	September
	<ul style="list-style-type: none"> <li>○ Family preparedness materials to parents</li> </ul>	Ongoing
	<ul style="list-style-type: none"> <li>○ Check fire extinguishers, batteries</li> </ul>	Ongoing
	<ul style="list-style-type: none"> <li>○ Review equipment needs</li> </ul>	Ongoing
	<ul style="list-style-type: none"> <li>○ Update school maps and site plans</li> </ul>	Ongoing
	<ul style="list-style-type: none"> <li>○ Preparedness tips in E-Blasts to Families</li> </ul>	Ongoing
TEACHERS	<ul style="list-style-type: none"> <li>○ Staff Orientation of School Emergency Management Plan</li> </ul>	August
	<ul style="list-style-type: none"> <li>○ CPR/ First Aid training</li> </ul>	October
	<ul style="list-style-type: none"> <li>○ Staff development emergency training</li> </ul>	October

## 2023-24 Emergency Contact List NICASIO SCHOOL DISTRICT

(All area codes are **415** unless otherwise noted.)

Emergency Response Contacts		
Contact	Phone	
Emergency	911	In case of FIRE, Dial 911 and pull nearest fire alarm.
For Medical Aid (If Calling from CELL PHONE):		
Marin County Emergency Dispatch	472-0911	
(School Address: 5555 Nicasio Valley Rd, Nicasio )		
On-Campus Communications		
Contact	Phone	
Administration/First Aid Assistance*	100	
*If no answer, dial INTERCOM (700) and request Admin/FIRST AID to room or location where help is needed		
INTERCOM	700	
(For campus-wide announcement)		
Principal (Building 3)	102	
Conference Room (Bldg. 3)	103	
Staff Room (Bldg. 3)	104	
Library (Bldg. 1a)	106	
Science Supplies Rm. (Bldg. 1a)	108	
Storage Rm.	109	
Resource Room (Bldg. 1a)	110	
Grades 6-8 (Bldg. 1b)	111	
Grades 3-5 (Bldg. 1b)	112	
Art Room (Bldg. 2)	114	
Grades TK-2 (Bldg. 1)	115	
MPR Kitchen (Bldg. 4)	116	
Ancillary Office	118	
Walkie Talkies		
For field communications or in the event campus phones are not operable, use walkie-talkies, located near exit door in every classroom.		Channel 5

## Emergency Supplies and Utility Shut-offs

**First Aid and Disaster Kits are located NEAR DOOR IN EACH CLASSROOM**

Utility Shut-Off Locations:

Electric: Utilities Room (External doors on east side of 6/7/8 classroom)

Propane: At propane tank (North of MPR. Gate lock combination: #1290 )

Water: At water tank (North of MPR. Gate lock combination: #1290 )

## Local/District/County & Other Resources

<b>Contact</b>	<b>Phone(s)</b>	<b>Cell</b>	<b>Fax</b>
American Red Cross - Bay Area Chapter	721-2365		721-2377
CA Dept of Public Health Hotline	916 341-3947		
Local Hospitals:			
<i>MarinHealth (formerly Marin General)</i>	925-7000		
<i>Kaiser Permanente Medical Center</i>	444-2000		
<i>Novato Community Hospital</i>	209-1300		
Marin County Dept. of Public Health:	499-3696		
<i>Communicable Diseases</i>	473-7805		
Marin County Fire Dept. (non-emergency)	499-6717		
Marin County Office of Education	472-4110		
<i>John Carroll, MCOE Supt.</i>	499-5801		491-6624
Marin County Office of Emergency Services	499-6584		
Marin County Sheriff (non-emergency)	479-2311		507-4126
M.C. Sheriff/ School Resource Officer			
<i>Devon Gasparini</i>			
<i>d_gasparini@marinsheriff.org</i>			
Marin Humane Society	883-4621		
Marin Municipal Water District - Emergencies	945-1500		
Nicasio Disaster Council:			
Nicasio School District Superintendent			
<i>Barbara Snekkevik</i>	497-1601		
Nicasio Volunteer Fire Dept.	662-2201		
PG&E:			
<i>24-Hr. Emergency &amp; Customer Svc.</i>	800 743-5000		
<i>24-Hr. Information Electrical Outages</i>	800 743-5002		
McPhails (propane)	(707) 285-3525		

SF Bay Area National Weather Forecast Svc.

831 656-1725

[http: www.weather.gov](http://www.weather.gov)

### Local & Regional Media

#### Radio Stations:

KCBS (740 AM)	765-4113
KWMR (90.5 FM)	663-8068
KSRO (1350 AM)	545-1000

#### Television Stations:

Channel 2 (Fox)	510 874-0242
Channel 3 (NBC)	408 432-4780
Channel 4 (KRON)	561-8905
Channel 5 (CBS)	765-8610
Channel 7 (ABC)	954-7777
Channel 50	707 543-5164

#### Newspapers:

Marin IJ	382-7294
SF Chronicle	927-5344

## Nicasio School Campus Emergency “Quick Checklist”

Nicasio School has an Emergency Management Plan specific to this campus. You should be thoroughly familiar with that plan. This checklist provides a quick synopsis of actions to take and resources to contact in the event of an emergency.

### ACTIONS TO TAKE:

- ☐ Instruct all students that they must **remain together** and **follow directions** from teachers and staff.
- ☐ In the event of a disaster that creates a **dangerous** condition **outside** the school building, immediately instruct students within the building to “**drop, cover & hold on.**”
- ☐ In the event of fire or other crisis situation that creates a **dangerous** condition **inside** the school building, **evacuate students** to a safe exterior assembly area (designate a leader to escort students in a single file line). Be sure to **close windows** and **doors**, and take **emergency kit** and **walkie-talkie** (turned on and set to **Channel 5**) with you.
- ☐ Once students are gathered at assembly area (**facing away** from campus buildings), **take attendance** and contact school administrator to **report anyone** who is **missing**.
- ☐ **Remain with** your **students** and await further instructions.
- ☐ Take appropriate **first aid** action if needed.
- ☐ **Stay calm** and quiet. **Reassure students** that you will remain with them and that you will do everything possible to ensure their safety.
- ☐ Follow school's **Emergency Management Plan**.

### DO NOT:

- ☐ DO NOT leave your students.
- ☐ DO NOT re-enter buildings or areas that have not officially been designated as safe.
- ☐ DO NOT dismiss any students without complying with school's sign-out procedures.
- ☐ DO NOT allow use of phones or communications devices that might interfere with emergency communications.

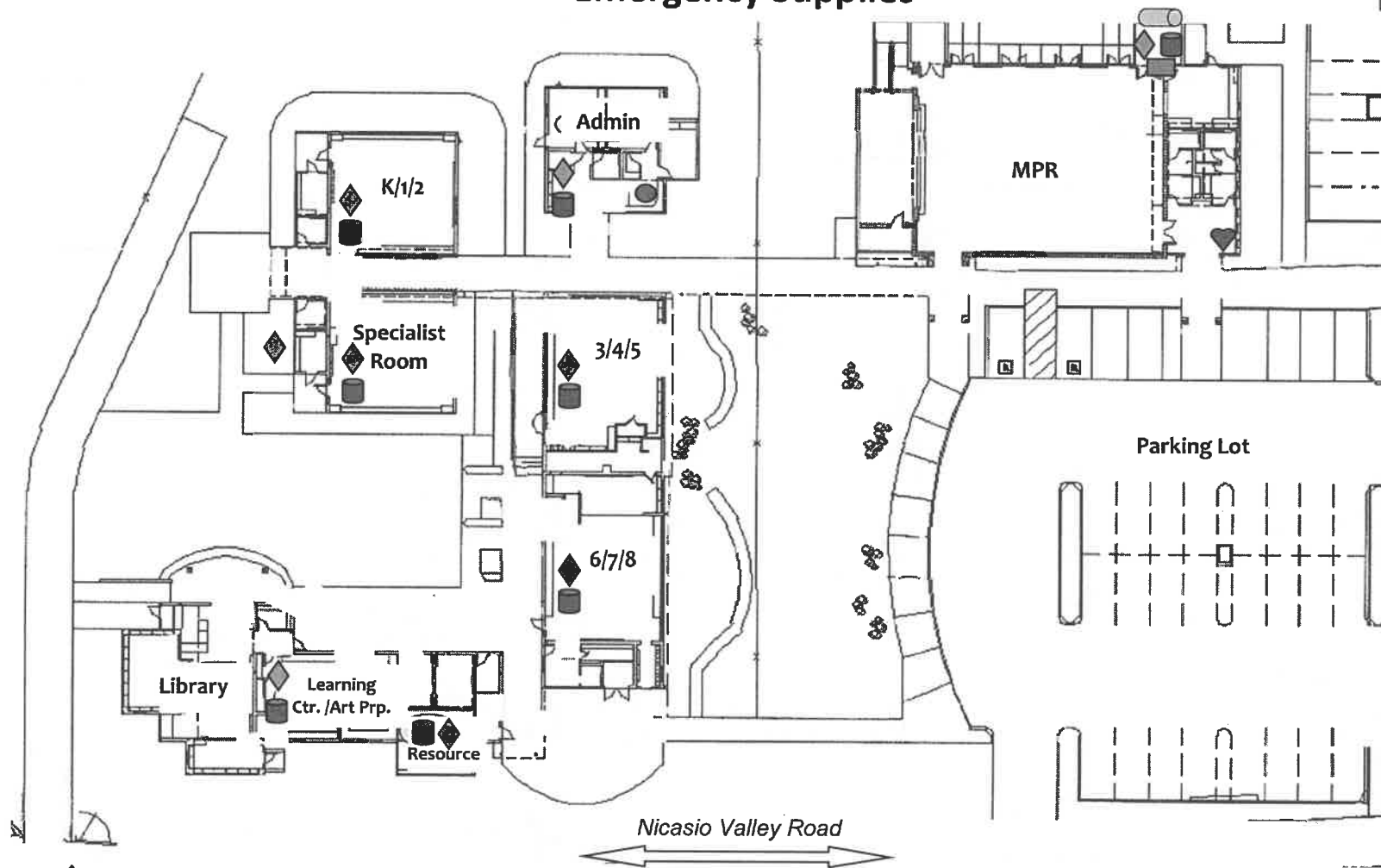
### CONTACT:








1. Nicasio School/District Administrator in Charge/Emergency Contact:
  - a. Name: Barbara Snekkevik, Superintendent/Principal
  - b. Office/Ext: #102 (or #700 for Intercom)
  - c. Cell: 415-497-1601

Please remember that during an emergency, cell phones may not work. Even if landlines work, usage should be limited to keep lines open for emergency communications.

# NICASIO SCHOOL

## Emergency Supplies



-  Emergency Backpack (student roster, master schedule, drill procedures, emergency/first aid kit, walkie-talkies (2), flashlight)
-  AED (Automated External Defibrillator)
-  Emergency Lockdown Container (toilet, food, water, radio, thermal blanket, etc.)
-  MERA Radio/Nicasio Disaster Council Radio
-  Student Emergency Release Supplies
-  Campus Disaster Supplies
-  Red Cross/Nicasio Community Disaster Container

Updated 2/13/2019

# Nicasio School District

Since 1862

Board of Trustees

Elaine Doss, *Board President* ~ Daniel Ager, *Trustee* ~ Mark Burton, *Trustee*

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Agenda Item # 5f

To: Nicasio School District Board of Trustees  
From: Margie Bonardi, Interim CBO  
Date: February 1, 2024  
Re: Approval of Proposed Three (3) Year Audit Contract 2021-22 to 2023-24

## **Object**

To approve Nicasio School District's Proposed three (3) year contract for financial audits prepared by Stephen Roatch Accountancy Corp. as legally required.

## **Background:**

As required by law; the Nicasio School District, in conjunction with the Marin County Office of Education, pursued contracts for a three (3) year audit cycle. Stephen Roatch Accountancy Corporation has submitted a proposal that meets all required financial guidelines which include the audit and completion of all financial statements of governmental activities for each major fund of the Nicasio School District, beginning in the year ended June 30, 2022.

## **Funding Source/Cost:**

Proposed contract costs:

2021-22 - \$ 11,900

2022-23 - \$ 12,500

2023-24 - \$ 13,100

Funds will be paid from the Unrestricted General Fund

## **Recommendation:**

Approve the three (3) year proposal for the District Financial Audit.



## **STEPHEN ROATCH ACCOUNTANCY CORPORATION**

Certified Public Accountants

Stephen Roatch - President  
Habbas Nassar - Vice President

December 29, 2023

Management and Governing Board of  
Nicasio School District  
5555 Nicasio Valley Rd.  
Nicasio, CA 94946

### **Year 3 of 3-year contract**

This letter confirms that Nicasio 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 Nicasio School District for the fiscal year ending June 30, 2024.

### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Nicasio School District as of and for the year ending June 30, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Nicasio 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 Nicasio School District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP 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 Nicasio School District's financial statements. We will subject the following supplementary information (combining nonmajor fund financial statements, reconciliation of annual financial and budget report with audited financial statements, and supporting schedules) 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 GAAS, 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.

### **Audit Scope and Objectives (Concluded)**

The Schedule of Financial Trends and Analysis will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the fourth paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2023-24 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*, prescribed in the *California Code of Regulations*, Title 5, section 19810 and following, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. 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 District or to acts by management or employees acting on behalf of the District. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or 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 an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*.

### **Auditor's Responsibilities for the Audit of the Financial Statements (Concluded)**

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, any 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. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions, as applicable. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

The anticipated significant risks of material misstatement are based on areas identified in the prior year's audit, which may be modified once the planning for the current year's audit is completed, are: 1) management override of controls, 2) revenue recognition (accounts receivable), and 3) accounts payable.

Our audit of the financial statements does not relieve you of your responsibilities.

### **Audit Procedures - Internal Control**

We will obtain an understanding of the District and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. 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. Accordingly, we will express no such opinion. 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 tests of Nicasio 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, depreciation schedule, schedules of the proportionate share of the net pension liabilities, schedules of contributions, and supplementary schedules and information (nonaudit services), as applicable, of Nicasio School District in conformity with accounting principles generally accepted in the United States of America 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.

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, depreciation schedule, 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.

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for 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.

### **Responsibilities of Management for the Financial Statements (Continued)**

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 accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). 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, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence. 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 GAAS and *Government Auditing Standards*.

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 of each opinion unit 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.

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 District 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 District received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the District 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, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). 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 financial 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.

### **Responsibilities of Management for the Financial Statements (Concluded)**

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 Scope and 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.

### **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 15<sup>th</sup> 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 party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

### **Engagement Administration, Fees, and Other (Concluded)**

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 **\$13,100** for the fiscal year ending June 30, 2024. 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.

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 *2023-24 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*.

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 *2023-24 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*.

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 publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information on the website 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.

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 reports received during the contract period, if requested. Please contact us if you would like us to provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period.

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.

## **Reporting**

We will issue a written report upon completion of our audit of Nicasio School District's financial statements. Our report will be addressed to the Governing Board of Nicasio School District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. 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.



Management and Governing Board of  
Nicasio School District  
December 29, 2023  
Page Nine of Nine

### Reporting (Concluded)

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 state (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 report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Nicasio 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.

We appreciate the opportunity to be of service to Nicasio 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*

Stephen Roatch, Certified Public Accountant  
President

### RESPONSE:

This letter correctly sets forth the understanding of Nicasio School District.

#### Management - Approved by:

Name:

*Barbara Inerem*

Title:

SUPERINTENDENT

Date:

1/8/2024

#### Governing Board - Acknowledged by:

*[Signature]*

Board President

1/9/2024

# Nicasio School District

Since 1862

Agenda Item # 7a

## Board of Trustees

Elaine Doss, *Board President* ~ Daniel Ager, *Trustee* ~ Mark Burton, *Trustee*

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To: Nicasio School District Board of Trustees  
From: Barbara Snekkevik, Superintendent/Principal  
Date: February 1, 2024  
Re: Action: Consider approval of Resolution 2023-24 #5; Parcel Tax Election May 7, 2024

### **Objective:**

To approve Resolution 2023-24 #5 ordering an election be held on May 7, 2024 for the purpose of submitting to the qualified electors of Nicasio School District the question of levying a qualified special tax upon each parcel in the District for educational purposes.

### **Background:**

Nicasio School District is committed to offering a high-quality educational program to all students in the District and believes that quality schools help protect the quality of life in Nicasio and support strong property values. Since 2008, the Nicasio community has supported a local school parcel tax that provides dedicated local education funding that is critical for maintaining high-quality academic programs, keeping qualified teachers in our classrooms. This local school parcel tax will expire in June 2025 unless renewed by voters and is necessary to prevent deep cuts to fiscal resources in the Nicasio School District, resulting in the reduction or elimination of instructional staff and important programs beneficial and necessary to the children who attend Nicasio School.

### **Funding Source/Cost:**

Election cost unknown at this time.

### **Recommendation:**

Staff recommends approval of Resolution 2023-24 #5.

**RESOLUTION NO. 2023-24 #5**

**BOARD OF TRUSTEES  
NICASIO SCHOOL DISTRICT**

**RESOLUTION ORDERING AN ELECTION TO BE HELD ON TUESDAY, May 7, 2024  
FOR THE PURPOSE OF SUBMITTING TO THE QUALIFIED ELECTORS OF THE  
DISTRICT THE QUESTION OF LEVYING A QUALIFIED SPECIAL TAX UPON EACH  
PARCEL IN THE DISTRICT FOR EDUCATIONAL PURPOSES AND ESTABLISHING  
THE SPECIFICATIONS OF THE ELECTION ORDER**

RESOLVED by the Board of Education ("Board") of the Nicasio School District ("District"), a school district of the County of Marin ("County"), State of California, that:

WHEREAS, the Board of Trustees (the "Board") of the Nicasio School District is committed to preserving quality in educational programs and has determined that in order to continue meeting the educational needs of all of the District's students and to provide stable local funding for Nicasio School, it is necessary to authorize a special tax, and

WHEREAS, a high quality local public education program confers many diverse benefits to all residents of our community including protecting the values of properties and bolstering the long term well being of the entire community; and

WHEREAS, the community of Nicasio has consistently supported the District's excellent educational program, which has benefitted from small class sizes, high quality teachers and staff, specialized support programs for diverse learners, and a modern safe facility for all students; and

WHEREAS, the California State Legislature fails to provide adequate and predictable funding for schools, and without the funds provided by the proposed parcel tax, the Nicasio School District (the "District") would be forced to reduce or eliminate instructional staff and important programs beneficial and necessary to the children who attend Nicasio School; and

WHEREAS, the District engages in a variety of efforts to generate funds for its educational programs, including lobbying in the State Legislature, supporting the local fundraising efforts of the Nicasio School Foundation and seeking grants to fill as much of the funding gap as possible; and

WHEREAS, the Nicasio School Foundation will continue to raise essential funds to provide enrichment programs such as art, music, and performing arts for students in the District and will additionally provide scholarships for enrichment activities such as field trips to support students in financial need; and

WHEREAS, state and federal funding is inadequate to support the District's educational programs that the residents of the District expect and local students need; and

WHEREAS, the District has implemented economic and operational efficiencies in the face of additional administrative burden and costs imposed upon it; and adheres to the highest standards of fiscal accountability; and

WHEREAS, Nicasio School District cannot continue to maintain its excellent education programs without the proposed parcel tax and would be forced to lay-off teachers and staff, reduce the number of multi-grade classrooms, increase class sizes, and cut vital programs, and

WHEREAS, Section 4 of Article XIII A of the California Constitution and California Government Code Sections 50079 et seq. and 50075 et seq. (the "Law") authorize a school district, upon approval by two-thirds (2/3) of the electorate voting on the measure, to levy a qualified special tax for specified purposes following notice and a public hearing; and

WHEREAS, the Board has on this date held a public hearing which was duly noticed where all interested persons have been heard on the matter of holding an election in the District on the matter of levying a qualified special tax on each parcel in the District; and

WHEREAS, the Board desires at this time to order an election to be held on May 7, 2024 in the District for the purpose of submitting to the voters in the District the matter of levying a qualified special tax on each parcel in the District for educational purposes and to designate the specifications thereof, pursuant to Education Code Section 5320 et seq.; and

NOW, THEREFORE, THE BOARD OF TRUSTEES OF THE NICASIO SCHOOL DISTRICT DOES HEREBY RESOLVE, ORDER AND DETERMINE AS FOLLOWS:

**Section 1. Call for Election.** The Board hereby orders an election to be called and consolidated with any and all elections also called to be held on May 7, 2024 insofar as said elections are held in the same territory or in territory that is in part the same as the territory of the District and requests the Board of Supervisors of the County of Marin to order such consolidation under Elections Code Section 10400. The Board submits to the electors of the District the question of whether a qualified special tax shall be levied and collected in the District for the purposes as set forth more fully in the ballot proposition approved below. This Resolution constitutes the order of the District to call such election and shall constitute the "specifications of the election order" pursuant to Education Code Section 5322.

**Section 2. Election Date.** The date of the election shall be May 7, 2024, and the election shall be held solely within the boundaries of the District.

**Section 3. Purpose of Election; Ballot Proposition.** The purpose of the election shall be for the voters in the District to vote on a proposition, a full copy of which is attached hereto and marked Exhibit "A", containing the question of whether the District shall levy a qualified special tax in the District for the purpose stated therein, together with the accountability requirements of Government Code Section 50075.1. As required by Elections Code Section 13247, the

abbreviated form of the measure to appear on the ballot is attached hereto and marked as Exhibit "B". The Superintendent or her designee is hereby authorized and directed to make any changes to the text of the measure as required to conform to any requirements of the Law or the Marin County Registrar of Voters.

**Section 4. Authority for Election.** The authority for ordering the election is contained in Section 4 of Article XIII A of the California Constitution and California Government Code Sections 50079 et seq. and 50075 et seq. The authority for the specification of this election order is contained in Section 5322 of the Education Code.

**Section 5. Type of Tax Rate, and Method of Collection.** Said qualified special tax shall be levied in an amount of \$ 748.21 against each parcel of taxable land in the District commencing July 1, 2025 for a period of ten (10) years through June 30, 2035 with a 3% annual cost of living adjustment for each year after the date of commencement, and with an exemption for resident property owners age 65 and older. A parcel shall be defined as any unit of land in the District that receives a separate tax bill from the Marin County Tax Collector. All property that would otherwise be exempt from property taxes will also be exempt from the qualified special tax.

**Section 6. Accountability Requirements.** The members of the Board, the Superintendent and officers of the District are hereby requested and directed, individually and collectively, to provide accountability measures pursuant to Government Code Section 50075.1 that include, but are not limited, to the following: (a) a statement indicating the specific purposes of the special tax, (b) a requirement that the proceeds be applied only to the specific purposes identified, (c) the creation of an account into which the proceeds shall be deposited, and (d) an annual report pursuant to Government Code Section 50075.3 as provided in Section 7 hereof. Such accountability measures shall be set forth on the ballot in the form of Exhibit A attached hereto and incorporated herein by reference.

**Section 7. Annual Report.** Pursuant to Government Code Section 50075.3, the Board directs the chief fiscal officer of the District to file a report with the Board each year containing (a) the amount of funds collected and expended and (b) the status of any project required or authorized to be funded as identified in Section 6(a) hereof.

**Section 8. Delivery of this Resolution.** The Clerk of the Board is hereby directed to send a copy of this Resolution to the Marin County Superintendent of Schools, the Marin County Registrar of Voters (the "County Registrar") and the Marin County Clerk of the Board of Supervisors.

**Section 9. Consolidation of Election.** The County Registrar and the Marin County Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all other elections to be held on May 7, 2024, within the District.

**Section 10. Ballot Arguments.** Any and all members of this Board are hereby authorized to act as an author of any ballot argument prepared in connection with the election, including a

rebuttal argument. The Superintendent, President of the Board, or their designees, are hereby authorized to execute any document and to perform all acts necessary to place the measure on the ballot.

**Section 11. Notice of Election.** The Marin County Registrar of Voters is hereby requested to prepare a formal Notice of Qualified Special Tax Election in time, form and manner as required by law. The suggested form of notice of the election is as follows:

NICASIO SCHOOL DISTRICT  
ELECTION NOTICE

NOTICE IS HEREBY GIVEN to the qualified electors of the Nicasio School District (the "District") of Marin County, that in accordance with law, an election will be held on Tuesday, the 7th day of May, 2024 in the District, at which election there will be submitted the question of levying a qualified special tax of \$748.21 on each nonexempt parcel of land in the District for the purpose of raising money for the cost of public education.

**Section 12. Printing.** The Marin County Registrar of Voters requests the District to print the attached measure text exactly as filed in the Voter's Information Pamphlet section of the Sample Ballot for the May 7, 2024 election. Cost of printing and distribution of the measure text will be paid for by the District.

**Section 13. Reimbursement for Services Performed.** The Nicasio School District agrees to reimburse Marin County Registrar of Voters for services performed when work is completed on the election upon presentation of a bill.

**Section 14. Election Pursuant to Law.** In all particulars not recited in this Resolution, said election shall be held and conducted as provided by law for holding school district elections in the District.

**Section 15. Certification by Clerk of the Board** The Clerk of the Board shall certify to the passage and adoption of and shall make minutes of the passage and adoption of this resolution in the records of the proceedings of the Board of Trustees of the District, in the minutes of the meeting at which the same is passed and adopted.

**Section 16. Effective Date.** This Resolution shall take effect from and after its adoption.

The foregoing resolution was introduced by \_\_\_\_\_, who moved its adoption, seconded by \_\_\_\_\_, and adopted on February 1, 2024 by the following vote:

AYES: \_\_\_\_\_ NOES: \_\_\_\_\_ ABSENT: \_\_\_\_\_

ADOPTED, SIGNED AND APPROVED this 1st day of February, 2024.

BOARD OF TRUSTEES OF THE  
NICASIO  
SCHOOL DISTRICT

By: \_\_\_\_\_  
President

ATTEST:

\_\_\_\_\_  
Clerk of the Board of Trustees

STATE OF CALIFORNIA       )  
  )ss.  
COUNTY OF MARIN       )

I, \_\_\_\_\_, Clerk of the Board of Trustees of the Nicasio School District, do hereby certify that the foregoing Resolution was duly adopted by the Board of Trustees of said District at a regular meeting thereof held on the first day of February, 2024, and that it was so adopted by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

By: \_\_\_\_\_  
Clerk of the Board of Trustees of the  
Nicasio School District

By: \_\_\_\_\_  
Superintendent  
Nicasio School District



## **EXHIBIT A**

### **BALLOT MEASURE FULL TEXT OF MEASURE**

#### **INTRODUCTION**

"To maintain small class sizes structured in appropriate multi-grade classroom configurations, provide competitive salaries for teachers and staff, offer instructional programs that support diverse learners in achieving educational goals, and fund school operations essential to ensuring these accomplishments, should Nicasio School District maintain its parcel tax commencing July 1, 2025 for a period of ten (10) years, with a 3% annual cost of living adjustment for each year after the date of commencement, with an exemption for resident property owners 65 and older?"

This parcel tax shall be at the rate of \$ 748.21 for the first year, with a 3% annual cost of living increase to be applied annually per parcel for a period of ten (10) years, through June 30, 2035. An exemption from the special tax will apply to the following taxpayers who file with the District an annual application for exemption no later than March 1:

(A) Persons who are 65 years of age or older.

#### **STATEMENT OF PURPOSES**

To provide local revenue that cannot be taken by the State and to aid in maintaining exceptional public education in our community school, the Nicasio School District proposes to levy and collect a qualified special parcel tax as described below (see "SPECIAL TAX AND PROCEDURES" below), and to implement accountability measures in connection with the special parcel tax to provide oversight and accountability to ensure that funds are used to:

Maintain small class sizes structured in appropriate multi-grade classroom configurations, provide competitive salaries for teachers and staff, offer instructional programs that support diverse learners in achieving educational goals, and fund school operations essential to ensuring these accomplishments.

The Board of Trustees will utilize parcel tax proceeds for the purposes listed above, unless the Board of Trustees determines in any given year that changes in student population, fiscal constraints, or other changes in state or federal funding make doing so

unfeasible or inadvisable. In any event, the Board of Trustees will not fund any program or reduction other than those listed above from the proceeds of the special parcel taxes.

## **SPECIAL TAX AND PROCEDURES**

*Special Tax Generally.* Subject to two-thirds approval of the voters, the special tax of \$ 748.21 per parcel shall be levied and collected for a period of ten (10) years, commencing July 1, 2025, and be collected by the Marin County Tax Collector at the same time as and along with, and shall be subject to the same penalties as general *ad valorem* taxes collected by said tax collector.

*Definition of Parcel.* A parcel is defined as any unit of land in the District that receives a separate tax bill from the Marin County Tax Collector.

*Exemptions.* All property that would otherwise be exempt from property taxes will also be exempt from the qualified special tax.

*Exclusive Procedures.* The procedures described herein with respect to the levy and collection of the special tax and exemptions, and any additional procedures established by the Board of Trustees, shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the special parcel tax. Whether any particular claim is to be resolved by the District or by the County shall be determined by the District, in coordination with the County as necessary. The District's Board of Trustees shall adopt such additional or supplemental procedures as it deems necessary or convenient for the administration of the qualified special tax.

## **ACCOUNTABILITY MEASURES**

**Legally Required Accountability Measures.** In accordance with the requirements of California Government Code sections 50075.1 and 50075.3, the following accountability measures, among others, shall apply to the special parcel taxes levied in accordance with this Measure: (a) the specific purposes of the special parcel tax shall be only those purposes identified above; (b) the proceeds of the special parcel tax shall be applied only to those specific purposes identified above; (c) a separate, special account shall be created into which the proceeds of the special parcel taxes must be deposited; and (d) an annual written report shall be made by the District's chief fiscal officer to the Board of Trustees of the District showing (i) the amount of funds collected and expended from the proceeds of the special taxes and (ii) the status of any projects, programs, or purposes required or authorized to be funded from the proceeds of the special taxes, as identified above.

## **SEVERABILITY**

The Board of Trustees of the District hereby declares, and the voters by approving this measure concur, that every section, paragraph, sentence and clause of this measure has independent value, and the Board of Trustees and the voters would have adopted each provision hereof regardless of every other provision hereof. Upon approval of this measure by the voters, should any part be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts hereof shall remain in full force and effect to the fullest extent allowed by law.

## EXHIBIT B

### BALLOT MEASURE ABBREVIATED FORM\*

"To maintain small class sizes, provide competitive salaries, offer instructional programs that support diverse learners in achieving educational goals, and fund school operations essential to ensuring these accomplishments, should Nicasio School District maintain its parcel tax commencing July 1, 2025 for a period of ten (10) years, with a 3% annual increase, and exemptions for persons 65 and older?"

*\*Limited to 75 words pursuant to Section 13247 of the California Elections Code.*

## EXHIBIT C

### FORMAL NOTICE OF SPECIAL TAX ELECTION [For Use by County Superintendent]

NOTICE IS HEREBY GIVEN to the qualified electors of the Nicasio School District of Marin County, California, that in accordance with the provisions of the Education Code and the Government Code of the State of California, an all mailed ballot election will be held on May 7, 2024, for the purpose of submitting to the qualified electors of the District the measure summarized as follows:

To maintain small class sizes, provide competitive salaries, offer instructional programs that support diverse learners in achieving educational goals, and fund school operations essential to ensuring these accomplishments, should Nicasio School District maintain its parcel tax commencing July 1, 2025 for a period of ten (10) years, with a 3% annual increase, and exemptions for persons 65 and older?

By execution of this formal Notice of Election the Marin County Superintendent of Schools orders consolidation of the election with such other elections as may be held on the same day in the same territory or in the territory that is in part the same.

The Marin County Superintendent of Schools, by this Notice of Election, has called the election pursuant to a Resolution and Order of the Governing Board of the Nicasio School District adopted February 1, 2024, in accordance with the provisions of Education Code Sections 5302, 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand on this day \_\_\_\_\_.

---

John Carroll  
County Superintendent of Schools  
Marin County, California

# Nicasio School District

Since 1862

Board of Trustees

Elaine Doss, Board President ~ Daniel Ager, Trustee ~ Mark Burton, Trustee

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Agenda Item # 26

**From:** Margie Bonardi, Interim CBO  
**To:** Nicasio School District Board of Trustees  
**Date:** February 1, 2024  
**Re:** Acceptance of 2022-2023 District Financial Audit

**Objective:**

To accept Nicasio School District's 2022-23 financial audit prepared by Stephen Roatch Accountancy Corp. as legally required.

**Background:**

Stephen Roatch Accountancy Corporation was contracted to audit the financial statements of governmental activities and each major fund of the Nicasio School District, as of and for the year ended June 30, 2023. The completed audit was submitted to the State of California by the legally required deadline of Dec. 15, 2023.

**Financial Highlights:**

1. The District's financial status improved over the course of the year as total net position increased by 16%
2. On the Statement of Activities, total current year revenues exceeded total current year expenses by \$ 274,414.
3. The District maintains sufficient reserves for a district its size. It meets the state required minimum reserve of at least \$781,000. During the fiscal year 2021-22, total General Fund expenditures totaled \$1,134,611. At June 30, 2022, the District had reserves of 49.78%.

- 4 **Findings** The District audit has two findings (pages 68 and 69 of the audit report)
  - a. The District neglected to make the annual LCFF transfer to the Deferred Maintenance Fund. In addition, the "Unaudited Actuals" report did not include all the journal entries recorded on the District's general ledger due to the timing of the Board meeting.
  - b. Resolution: An Audit adjustment was posted and reported for 2022-23; correctly stating the ending balance for both the General Fund (01) and the Deferred Maintenance Fund (14).
  - c. The Business Office plans to make the transfer of funds to Deferred Maintenance as part of the First Interim process and not at closing. The Superintendent will discuss with the Board revising the September board meeting date. The additional time should allow the Business Office to include all information from MCOE that is pushed out to the districts.

**Funding Source/Cost:**

Contracted cost for the 2022-23 financial audit: \$ 12,500

Funds paid from the Unrestricted General Fund

**Recommendation:**

Accept the 2022-23 District Financial Audit. This item is presented to the Board for review only; trustees do not take action on the Audit as it is a legal requirement fulfilled by the report itself.

**NICASIO ELEMENTARY SCHOOL DISTRICT  
COUNTY OF MARIN  
NICASIO, CALIFORNIA**

**AUDIT REPORT**

**JUNE 30, 2023**

# NICASIO ELEMENTARY SCHOOL DISTRICT

JUNE 30, 2023

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# NICASIO ELEMENTARY SCHOOL DISTRICT

JUNE 30, 2023

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## FINANCIAL SECTION

**STEPHEN ROATCH ACCOUNTANCY CORPORATION**  
*Certified Public Accountants*

**INDEPENDENT AUDITOR'S REPORT**

Board of Education  
Nicasio Elementary School District  
Nicasio, California

**Report on the Audit of the Financial Statements**

*Opinions*

We have audited the accompanying financial statements of the governmental activities and each major fund of Nicasio Elementary School District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Nicasio Elementary School District, as of June 30, 2023, 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.

*Basis for Opinions*

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Nicasio Elementary School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

Responsibilities of Management for the Financial Statements (Concluded)

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Nicasio Elementary School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Nicasio Elementary School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Nicasio Elementary School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Auditor's Responsibilities for the Audit of the Financial Statements (Concluded)

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedules of the proportionate share of the net pension liabilities, and schedules of contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

*Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Nicasio Elementary School District's basic financial statements. The reconciliation of annual financial and budget report with audited financial statements and supporting schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 reconciliation of annual financial and budget report with audited financial statements and supporting schedules are 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 8, 2023 on our consideration of Nicasio 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 Nicasio 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 Nicasio Elementary School District's internal control over financial reporting and compliance.

*Stephen Roatch Accountancy Corporation*

STEPHEN ROATCH ACCOUNTANCY CORPORATION  
Certified Public Accountants

December 8, 2023

**NICASIO ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

(PREPARED BY DISTRICT MANAGEMENT)

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This section of Nicasio 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, 2023. Please read it in conjunction with the Independent Auditor's Report presented on pages 1 through 4, 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 financial status improved over the course of the year as total net position increased 16.5%.
- On the Statement of Activities, total current year revenues exceeded total current year expenses by \$328,057.
- Capital assets, net of depreciation, decreased \$78,552 due to the recognition of depreciation expense.
- Total long-term liabilities increased \$38,376 due to the increase in the District's proportionate share of the net pension liabilities related to its participation in the CalSTRS and CalPERS pension plans.
- The District maintains sufficient reserves for a district its size. It meets the state required minimum reserve of at least \$75,000. During fiscal year 2022-23, total General Fund expenditures totaled \$1,242,961. At June 30, 2023, the District had available reserves of \$636,985, which represents a reserve of 51.2%.

**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 funds statements. These statements include short-term financing and identify the balance remaining for future spending.

**NICASIO ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023  
(PREPARED BY DISTRICT MANAGEMENT)**

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**THE FINANCIAL REPORT (CONCLUDED)**

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.

In the Statement of Net Position and the Statement of Activities, all amounts presented represent governmental activities, since the District does not provide any services that should be categorized as business-type activities.

The basic services provided by the District, such as regular education, are included here, and are primarily financed by property taxes and state formula aid. The District does not provide any significant non-basic services.

**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 and bond covenants. However, the District may establish other funds as needed to control and manage money for specific purposes.

***Governmental Funds:***

The major governmental funds of Nicasio Elementary School District are the General Fund, Deferred Maintenance Fund, and Bond Interest and Redemption 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.



**NICASIO ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023  
(PREPARED BY DISTRICT MANAGEMENT)**

**FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE**

The District's net position increased from \$1,983,089 at June 30, 2022, up to \$2,311,146 at June 30, 2023, an increase of 16.5%.

<b><u>Comparative Statement of Net Position</u></b>		
	<b>Governmental Activities</b>	
	<b>2022</b>	<b>2023</b>
<b><u>Assets</u></b>		
Deposits and Investments	\$ 1,229,789	\$ 1,408,010
Receivables	43,091	35,870
Capital Assets, net	2,318,573	2,240,021
<b>Total Assets</b>	<b>3,591,453</b>	<b>3,683,901</b>
<b><u>Deferred Outflows of Resources</u></b>		
Pension Deferrals	207,846	252,691
<b><u>Liabilities</u></b>		
Current	387,958	471,401
Long-Term	946,467	959,843
<b>Total Liabilities</b>	<b>1,334,425</b>	<b>1,431,244</b>
<b><u>Deferred Inflows of Resources</u></b>		
Pension Deferrals	481,785	194,202
<b><u>Net Position</u></b>		
Net Investment in Capital Assets	1,538,573	1,695,021
Restricted	437,396	542,260
Unrestricted	7,120	73,865
<b>Total Net Position</b>	<b>\$ 1,983,089</b>	<b>\$ 2,311,146</b>
<i>Table includes financial data of the combined governmental funds</i>		

**NICASIO ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

(PREPARED BY DISTRICT MANAGEMENT)

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

The District's total current year revenues exceeded total current year expenses by \$328,057.

<b><u>Comparative Statement of Changes in Net Position</u></b>		
	<b>Governmental Activities</b>	
	<b>2022</b>	<b>2023</b>
<b><u>Program Revenues</u></b>		
Charges for Services	\$ 1,000	\$ 1,000
Operating Grants & Contributions	200,121	252,731
<b><u>General Revenues</u></b>		
Taxes Levied	1,216,105	1,273,019
Federal & State Aid	55,068	73,152
Interest & Investment Earnings	641	25,316
Transfers	2,337	0
Miscellaneous	943	1,003
<b>Total Revenues</b>	<b>1,476,215</b>	<b>1,626,221</b>
<b><u>Expenses</u></b>		
Instruction	461,965	542,815
Instruction-Related Services	280,829	287,556
Pupil Services	100,527	94,705
General Administration	88,621	92,615
Plant Services	163,251	154,398
Interest on Long-Term Debt	35,413	25,083
Other Outgo	71,195	100,992
<b>Total Expenses</b>	<b>1,201,801</b>	<b>1,298,164</b>
<b>Changes in Net Position</b>	<b>\$ 274,414</b>	<b>\$ 328,057</b>
<i>Table includes financial data of the combined governmental funds</i>		

**NICASIO ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023  
(PREPARED BY DISTRICT MANAGEMENT)**

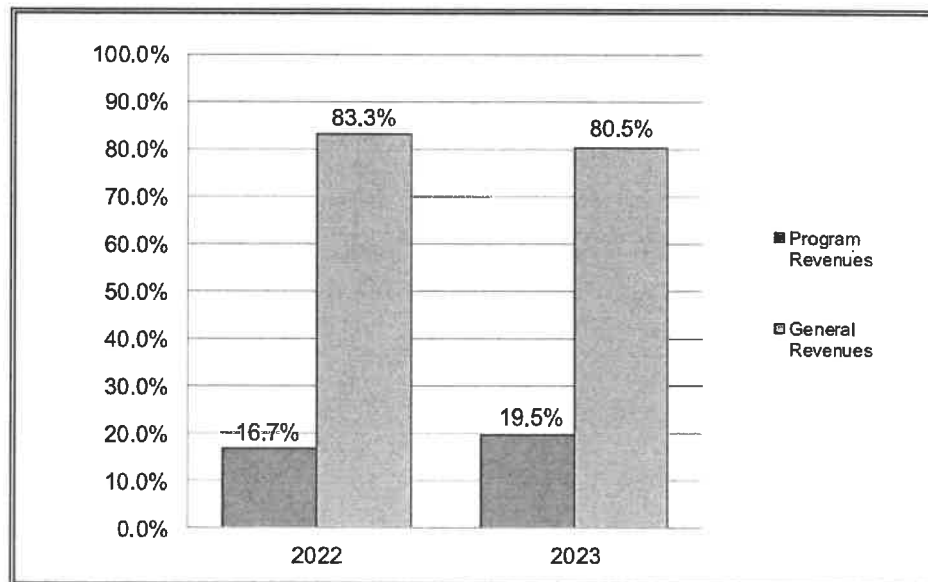
**FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONTINUED)**

**Comparative Schedule of Costs of Services**

	Total Cost of Services		Net Cost of Services	
	2022	2023	2022	2023
Instruction	\$ 461,965	\$ 542,815	\$ 329,039	\$ 363,158
Instruction-Related Services	280,829	287,556	255,802	257,124
Pupil Services	100,527	94,705	75,796	72,465
General Administration	88,621	92,615	88,151	90,465
Plant Services	163,251	154,398	161,895	154,006
Interest on Long-Term Debt	35,413	25,083	35,413	25,083
Other Outgo	71,195	100,992	54,584	82,132
Totals	<u>\$ 1,201,801</u>	<u>\$ 1,298,164</u>	<u>\$ 1,000,680</u>	<u>\$ 1,044,433</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 \$1,044,433 total net cost represents the financial burden that was placed on the District's general revenues for providing the services listed.



For fiscal year 2022-23, program revenues financed 19.5% of the total cost of providing the services listed above, while the remaining 80.5% was financed by the general revenues of the District.

**NICASIO ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

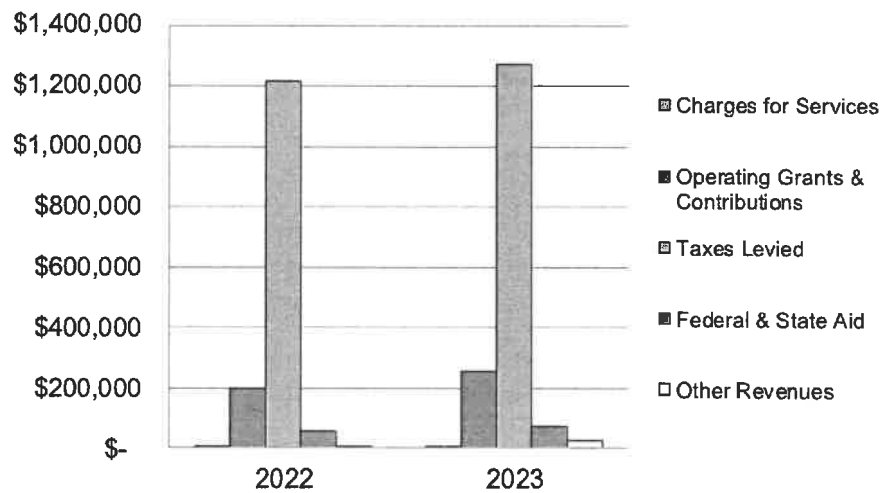
(PREPARED BY DISTRICT MANAGEMENT)

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

**Summary of Revenues For Governmental Functions**

	FYE 2022 Amount	Percent of Total	FYE 2023 Amount	Percent of Total
<b><u>Program Revenues</u></b>				
Charges for Services	\$ 1,000	0.07%	\$ 1,000	0.06%
Operating Grants & Contributions	200,121	13.56%	252,731	15.54%
<b><u>General Revenues</u></b>				
Taxes Levied	1,216,105	82.38%	1,273,019	78.28%
Federal & State Aid	55,068	3.73%	73,152	4.50%
Other Revenues	3,921	0.27%	26,319	1.62%
<b>Total Revenues</b>	<b>\$ 1,476,215</b>	<b>100.00%</b>	<b>\$ 1,626,221</b>	<b>100.00%</b>

**Comparative Revenues**



**NICASIO ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

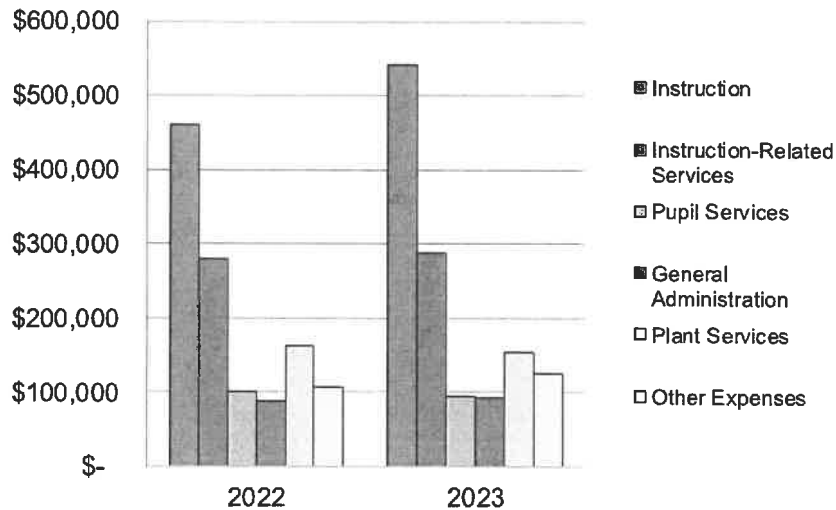
(PREPARED BY DISTRICT MANAGEMENT)

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

**Summary of Expenses For Governmental Functions**

	FYE 2022 Amount	Percent of Total	FYE 2023 Amount	Percent of Total
<b><u>Expenses</u></b>				
Instruction	\$ 461,965	38.44%	\$ 542,815	41.81%
Instruction-Related Services	280,829	23.37%	287,556	22.15%
Pupil Services	100,527	8.36%	94,705	7.30%
General Administration	88,621	7.37%	92,615	7.13%
Plant Services	163,251	13.58%	154,398	11.89%
Other Expenses	106,608	8.87%	126,075	9.71%
<b>Total Expenses</b>	<b>\$ 1,201,801</b>	<b>100.00%</b>	<b>\$ 1,298,164</b>	<b>100.00%</b>

**Comparative Expenses**



**NICASIO ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023  
(PREPARED BY DISTRICT MANAGEMENT)**

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

**Comparative Schedule of Capital Assets**

	Governmental Activities	
	2022	2023
Land	\$ 53,889	\$ 53,889
Construction-in-Progress	4,389	4,389
Sites and Improvements	5,445	4,083
Buildings and Improvements	2,251,052	2,174,923
Furniture and Equipment	3,798	2,737
Capital Assets, net	<u>\$ 2,318,573</u>	<u>\$ 2,240,021</u>

Capital assets, net of depreciation, decreased \$78,552 due to the recognition of depreciation expense.

**Comparative Schedule of Long-Term Liabilities**

	Governmental Activities	
	2022	2023
General Obligation Bonds	\$ 780,000	\$ 545,000
Net Pension Liabilities	401,467	674,843
Totals	<u>\$ 1,181,467</u>	<u>\$ 1,219,843</u>

Total long-term liabilities increased \$38,376 due to the increase in the District's proportionate share of the net pension liabilities related to its participation in the CalSTRS and CalPERS pension plans.

The general obligation bonds represent approximately 45% of the District's total long-term liabilities and will be financed primarily by property tax collections. The General Fund will finance the net pension liabilities.

The notes to the financial statements are an integral part of the financial presentation and contain more detailed information as to interest, principal, retirement amounts, and future debt retirement dates.

**NICASIO ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023  
(PREPARED BY DISTRICT MANAGEMENT)**

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**FINANCIAL ANALYSIS OF DISTRICT'S FUNDS**

The fund balance of the General Fund increased \$76,807 and the combined fund balances of the other governmental funds increased \$31,639.

**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 Revision figures and updated 45 days after the State approves its final budget.

**ECONOMIC FACTORS BEARING ON THE DISTRICT'S FUTURE**

Based on the 2023-24 Budget - Multiyear Budget Outlook, prepared by the Legislative Analyst's Office (LAO), it is very unlikely the State will be able to afford the May Revision spending levels. Under their estimates, the State faces operating deficits throughout the multiyear window, meaning revenues would need to come in above their projections for the budget to be balanced. While the revenues required to balance the budget are optimistic, but plausible, in the budget window, they are improbable in the out-years. In addition, based on their analysis, the required level of revenue is very unlikely, and they project that there is less than a one-in-six chance the State can afford the May Revision spending level across the five-year period. As a result, it is very likely that the State will face more budget problems over the next few years.

The District is very conservative projecting future funding and increases. District policy does not budget ongoing uses for projected new funds since most new funding for the District has been one-time funding so as not to create a hardship when funding is discontinued. 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 Interim Chief Financial Officer, Nicasio Elementary School District, 1111 Las Gallinas Avenue, San Rafael, CA 94913.

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2023**

	<b>Governmental Activities</b>
<b><u>Assets</u></b>	
Current Assets:	
Deposits and Investments (Note 2)	\$ 1,408,010
Receivables (Note 3)	35,870
Non-Current Assets:	
Capital Assets, Not Depreciated (Note 5)	58,278
Capital Assets, Net	2,181,743
Total Assets	<u>3,683,901</u>
<b><u>Deferred Outflows of Resources</u></b>	
Pension Deferrals (Note 7)	<u>252,691</u>
<b><u>Liabilities</u></b>	
Current Liabilities:	
Accounts Payable and Other Current Liabilities	160,419
Accrued Interest Payable	9,961
Unearned Revenue (Note 1H)	41,021
Long-Term Liabilities:	
<i>Portion Due or Payable Within One Year:</i>	
General Obligation Bonds	260,000
<i>Portion Due or Payable After One Year:</i>	
General Obligation Bonds (Note 6)	285,000
Net Pension Liabilities (Note 7)	674,843
Total Liabilities	<u>1,431,244</u>
<b><u>Deferred Inflows of Resources</u></b>	
Pension Deferrals (Note 7)	<u>194,202</u>
<b><u>Net Position</u></b>	
Net Investment in Capital Assets	1,695,021
Restricted:	
For Debt Service	304,644
For Educational Programs	225,999
For Other Purposes	11,617
Unrestricted	73,865
Total Net Position	<u><u>\$ 2,311,146</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS



**NICASIO ELEMENTARY SCHOOL DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

					Net (Expense) Revenue and Changes in Net Position
Functions	Expenses	Program Revenues			Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<u>Governmental Activities</u>					
Instruction	\$ 542,815	\$ 748	\$ 178,909		\$ (363,158)
Instruction-Related Services:					
Supervision of Instruction	12,529		8,120		(4,409)
School Site Administration	275,027	168	22,144		(252,715)
Pupil Services:					
Home-to-School Transportation	28,474		4,332		(24,142)
Food Services	15,500				(15,500)
Other Pupil Services	50,731	26	17,882		(32,823)
General Administration:					
Data Processing Services	3,534				(3,534)
Other General Administration	89,081	58	2,092		(86,931)
Plant Services	154,398		392		(154,006)
Interest on Long-Term Debt	25,083				(25,083)
Other Outgo	100,992		18,860		(82,132)
Total Governmental Activities	<u>\$ 1,298,164</u>	<u>\$ 1,000</u>	<u>\$ 252,731</u>	<u>\$ 0</u>	<u>(1,044,433)</u>
<u>General Revenues</u>					
Taxes Levied for General Purposes					759,583
Taxes Levied for Debt Service					290,574
Taxes Levied for Specific Purposes					222,862
Federal and State Aid - Unrestricted					73,152
Interest and Investment Earnings					25,316
Miscellaneous					1,003
Total General Revenues					<u>1,372,490</u>
Change in Net Position					328,057
Net Position - July 1, 2022					<u>1,983,089</u>
Net Position - June 30, 2023					<u>\$ 2,311,146</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

**NICASIO ELEMENTARY SCHOOL DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2023**

	<u>General</u>	<u>Deferred Maintenance</u>	<u>Bond Interest and Redemption</u>	<u>Total Governmental Funds</u>
<b><u>Assets</u></b>				
Deposits and Investments (Note 2)	\$ 1,047,401	\$ 43,612	\$ 316,997	\$ 1,408,010
Receivables (Note 3)	35,870			35,870
Due from Other Funds (Note 4)		10,000		10,000
	<u>1,083,271</u>	<u>53,612</u>	<u>316,997</u>	<u>1,453,880</u>
Total Assets	<u>\$ 1,083,271</u>	<u>\$ 53,612</u>	<u>\$ 316,997</u>	<u>\$ 1,453,880</u>
<b><u>Liabilities and Fund Balances</u></b>				
Liabilities:				
Accounts Payable	\$ 160,370	\$ 49		\$ 160,419
Due to Other Funds (Note 4)	10,000			10,000
Unearned Revenue (Note 1H)	41,021			41,021
	<u>211,391</u>	<u>49</u>		<u>211,440</u>
Total Liabilities	<u>211,391</u>	<u>49</u>		<u>211,440</u>
Fund Balances: (Note 10)				
Nonspendable	8,896	329	\$ 2,392	11,617
Restricted	225,999		314,605	540,604
Assigned		53,234		53,234
Unassigned	636,985			636,985
	<u>871,880</u>	<u>53,563</u>	<u>316,997</u>	<u>1,242,440</u>
Total Fund Balances	<u>871,880</u>	<u>53,563</u>	<u>316,997</u>	<u>1,242,440</u>
Total Liabilities and Fund Balances	<u>\$ 1,083,271</u>	<u>\$ 53,612</u>	<u>\$ 316,997</u>	<u>\$ 1,453,880</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET TO THE**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2023**

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<b>Total Fund Balances - Governmental Fund</b>	<b>\$ 1,242,440</b>
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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	\$ 4,118,495	
Accumulated Depreciation	(1,878,474)	
Net		2,240,021

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 relating to pensions	252,691
Deferred inflows of resources relating to pensions	(194,202)

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:

General Obligation Bonds	\$ 545,000	
Net Pension Liabilities	674,843	
Total		(1,219,843)

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmatrued interest owing at the end of the period was:

	(9,961)
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<b>Total Net Position - Governmental Activities</b>	<b>\$ 2,311,146</b>
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**NICASIO ELEMENTARY SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>General</u>	<u>Deferred Maintenance</u>	<u>Bond Interest and Redemption</u>	<u>Total Governmental Funds</u>
<b><u>Revenues</u></b>				
LCFF Sources:				
State Apportionment / Transfers	\$ 36,737	\$ 10,000		\$ 46,737
Local Taxes	759,583			759,583
Total LCFF Sources	796,320	10,000		806,320
Federal Revenue	39,119			39,119
State Revenue	180,531		\$ 437	180,968
Local Revenue	303,798	892	295,124	599,814
Total Revenues	1,319,768	10,892	295,561	1,626,221
<b><u>Expenditures</u></b>				
Current:				
Instruction	512,532			512,532
Supervision of Instruction	12,840			12,840
School Site Administration	290,972			290,972
Home-To-School Transportation	28,474			28,474
Food Services	15,500			15,500
Other Pupil Services	50,731			50,731
Data Processing Services	3,534			3,534
Other General Administration	88,120			88,120
Plant Services	139,266	10,620		149,886
Other Outgo	100,992			100,992
Debt Service:				
Principal Retirement			235,000	235,000
Interest and Issuance Costs			29,194	29,194
Total Expenditures	1,242,961	10,620	264,194	1,517,775
Net Change in Fund Balances	76,807	272	31,367	108,446
Fund Balances - July 1, 2022	795,073	53,291	285,630	1,133,994
Fund Balances - June 30, 2023	\$ 871,880	\$ 53,563	\$ 316,997	\$ 1,242,440

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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<b>Net Change in Fund Balance - Governmental Fund</b>	<b>\$ 108,446</b>
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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 useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation

Capital Outlay Expenditures	\$	0	
Depreciation Expense		(78,552)	
Net		(78,552)	(78,552)

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:	235,000
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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:	59,052
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Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statements, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from a prior period, was:	4,111
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<b>Change in Net Position of Governmental Activities</b>	<b>\$ 328,057</b>
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**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES**

**A. Financial Reporting Entity**

The Nicasio 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 Marin County. The District was established in 1866 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 financial reporting entity consists of the following:

- The primary government
- Organizations for which the primary government is financially accountable
- Other organizations for which the primary government may determine, through exercise of management's professional judgment, that the inclusion of an organization that does not meet the financial accountability criteria is necessary in order to prevent the reporting entity's financial statements from being misleading. In such instances, the organization should be included as a component unit.

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 GASB Statement No. 14 (GASB14) as amended by GASB Statement No. 61 (GASB 61), *The Financial Reporting Entity: Omnibus*, and has determined that there are no organizations, with financial activities that benefit the District, which should be included within its financial reporting entity under these criteria.

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

**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. Eliminations have been made to remove the double-counting of internal activities. Governmental activities are normally supported by taxes and intergovernmental revenues.

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Basis of Presentation (Concluded)**

**Government-wide Financial Statements (Concluded):**

The government-wide financial statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of 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.

**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.

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Basis of Accounting (Concluded)**

**Revenues - Exchange and Non-exchange Transactions (Concluded):**

"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. Grants and entitlements received before eligibility requirements are met are 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.

**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.



**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Fund Accounting (Concluded)**

The District maintains the following governmental 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.

*Special Revenue Funds* - Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. Other resources also may be reported in the fund if those resources are restricted, committed, or assigned to the specified purpose of the fund.

*Debt Service Funds* - Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

The District's accounts are organized into major funds as follows:

*General Fund* is the general operating fund of the District. It is used to account for and report all financial resources not accounted for and reported in another fund.

*Deferred Maintenance Fund* is used for the purpose of major repair or replacement of District property.

*Bond Interest and Redemption Fund* is used to account for the accumulation of resources for the repayment of District bonds, interest, and related costs.

**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 and Deferred Maintenance Fund on pages 47 and 48.

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.

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**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.

**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.

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**2. Capital Assets (Concluded)**

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>
Sites and Improvements	20
Buildings and Improvements	11-50
Furniture and Equipment	5-20

**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 until that time.

**4. Unearned Revenue**

Cash received for federal, state, or local special projects and programs is recognized as revenue when qualifying expenditures have been incurred. Unearned revenue is recorded to the extent that cash received for special projects and programs exceeds qualifying expenditures.

**5. 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.

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**6. Long-term Liabilities**

In the government-wide financial statements, long-term obligations are reported as liabilities in the Statement of Net Position. Premiums and discounts are deferred and amortized over the life of the obligation, when material. Liabilities are reported net of applicable premiums and discounts.

In the fund financial statements, governmental funds recognize premiums and discounts when the debt is issued. The face amount of the debt issued, premiums and discounts are reported as other financing sources or uses.

**7. Fund Balances**

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 five classifications used in governmental fund financial statements are as follows:

*Nonspendable Fund Balance* includes amounts that are not expected to be converted to cash, such as inventory, prepaid items, and other resources that are not in a spendable form or are legally or contractually required to be maintained intact.

*Restricted Fund Balance* includes amounts constrained to specific purposes by their providers or by law.

*Committed Fund Balance* includes amounts constrained to specific purposes by the District's highest level of decision-making authority (Governing Board). Formal action by resolution 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* includes amounts that the Governing Board or its designee intends to use for a specific purpose, but are neither restricted nor committed, should be reported as assigned fund balance. The Governing Board delegates the authority to assign amounts to be used for specific purposes to the Superintendent or his/her designee for the purpose of reporting these amounts in the annual financial statements.

*Unassigned Fund Balance* includes amounts that are available for any purpose. They are residual positive net resources of the general fund in excess of what can properly be classified in one of the other four categories. The District has adopted a policy to achieve and maintain an economic uncertainty reserve that is no less than the state recommended minimum reserve.

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)**

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

**7. Fund Balances (Concluded)**

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.

**8. Local Control Funding Formula (LCFF /Property Tax)**

The formula for determining the level of funding per student is the "Local Control Funding Formula" (LCFF). District funding under the LCFF is generally provided by a mix of state aid and local property taxes.

The County of Marin 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. 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 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.

Since the amount of property taxes received by the District exceeds the amount of the LCFF entitlement, the District is considered to be a "basic aid" school district, and is permitted to keep all of its property tax revenue. In addition, as guaranteed by the California Constitution, the State must apportion \$120 per pupil to the District. However, the categorical aid that the District receives counts toward this requirement.

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

**NOTE 2 - DEPOSITS AND INVESTMENTS**

Summary of Deposits and Investments

Deposits and investments as of June 30, 2023, consist of the following:

	Governmental Activities
Cash in Revolving Fund	\$ 1,000
County Pool Investments	1,407,010
Total	<u>\$ 1,408,010</u>

Cash in Revolving Fund

Cash in revolving fund consists of all cash maintained in commercial bank accounts that are used as revolving funds.

County Pool Investments

County pool investments consists of District cash held by the Marin 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

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

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/	N/A	20%	10%

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

**NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)**

**General Authorization (Concluded)**

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
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 Marin 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	\$ 1,407,010	\$ 1,407,010	196

**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. Investments in the County Treasury are not required to be rated.

**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.

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**NOTE 2 - DEPOSITS AND INVESTMENTS (CONCLUDED)**

Custodial Credit Risk - Deposits (Concluded)

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, 2023, 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.

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 Marin County Treasury 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, 2023:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Uncategorized</u>
County Pool Investments	\$ 1,407,010	\$ 1,407,010

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



**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

**NOTE 3 - RECEIVABLES**

Receivables in the General Fund at June 30, 2023 consist of the following:

Federal Government	\$ 12,176
State Government	20,278
Local Governments	<u>3,416</u>
Total	<u>\$ 35,870</u>

**NOTE 4 - INTERFUND ACTIVITIES**

Balances due from/due to other funds at June 30, 2023 consisted of the following:

General Fund due to Deferred Maintenance Fund for LCFF transfer of funds for deferred maintenance purposes	\$ 10,000
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All interfund receivables and payables are scheduled to be paid within one year.

**NOTE 5 - CAPITAL ASSETS AND DEPRECIATION**

Capital asset activity for the year ended June 30, 2023, was as follows:

	<u>Balances July 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balances June 30, 2023</u>
Capital Assets Not Being Depreciated:				
Land	\$ 53,889			\$ 53,889
Construction-in-Progress	<u>4,389</u>			<u>4,389</u>
Total Capital Assets Not Being Depreciated	<u>58,278</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>58,278</u>
Capital Assets Being Depreciated:				
Sites and Improvements	264,425			264,425
Buildings and Improvements	3,761,014			3,761,014
Furniture and Equipment	<u>34,778</u>			<u>34,778</u>
Total Capital Assets Being Depreciated	<u>4,060,217</u>	<u>0</u>	<u>0</u>	<u>4,060,217</u>
Less Accumulated Depreciation:				
Sites and Improvements	258,980	1,362		260,342
Buildings and Improvements	1,509,962	76,129		1,586,091
Furniture and Equipment	<u>30,980</u>	<u>1,061</u>		<u>32,041</u>
Total Accumulated Depreciation	<u>1,799,922</u>	<u>78,552</u>	<u>0</u>	<u>1,878,474</u>
Total Capital Assets Being Depreciated, Net	<u>2,260,295</u>	<u>(78,552)</u>	<u>0</u>	<u>2,181,743</u>
Capital Assets, Net	<u>\$ 2,318,573</u>	<u>\$ (78,552)</u>	<u>\$ 0</u>	<u>\$ 2,240,021</u>

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

**NOTE 5 - CAPITAL ASSETS AND DEPRECIATION (CONCLUDED)**

Depreciation expense for governmental activities was charged as follows:

Instruction	\$ 72,796
Instruction-Related Services	3,782
General Administration	613
Plant Services	1,361
Total	<u>\$ 78,552</u>

**NOTE 6 - GENERAL OBLIGATION BONDS**

On December 7, 2010, the Nicasio Elementary School District issued \$2,440,000 of 2010 General Obligation Refunding Bonds for the purpose of refunding certain outstanding general obligation bonds that were originally issued to fund improvements to school buildings and grounds, including renovation of aging school facilities.

The general obligation bonds are secured by the full faith and credit of the District. In order to provide sufficient funds for the repayment of principal and interest on the bonds when due, the Board of Supervisors of Marin County is empowered and obligated to annually levy ad valorem taxes upon all property subject to taxation in the District.

The District's outstanding general obligation bonded debt at June 30, 2023 is:

Year of Issue	Interest Rate %	Date of Maturity	Amount of Original Issue	Outstanding July 1, 2022	Issued Current Year	Redeemed Current Year	Outstanding June 30, 2023
2010	2.00-4.50	8/1/24	\$ 2,440,000	\$ 780,000	\$ 0	\$ 235,000	\$ 545,000

The annual requirements to amortize the general obligation bonds, as of June 30, 2023, are as follows:

Year Ended June 30	Principal	Interest	Totals
2024	\$ 260,000	\$ 18,513	\$ 278,513
2025	285,000	6,412	291,412
Totals	<u>\$ 545,000</u>	<u>\$ 24,925</u>	<u>\$ 569,925</u>

**NOTE 7 - 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).

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

**NOTE 7 - RETIREMENT PLANS (CONTINUED)**

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:

<u>Pension Plan</u>	<u>Net Pension Liabilities</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Pension Expense</u>
CalSTRS	\$ 413,404	\$ 166,776	\$ 178,748	\$ 36,487
CalPERS	261,439	85,915	15,454	36,472
Totals	<u>\$ 674,843</u>	<u>\$ 252,691</u>	<u>\$ 194,202</u>	<u>\$ 72,959</u>

**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 the 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 of these programs and their beneficiaries. CalSTRS also uses plan assets to defray reasonable expenses for administering the STRP. Although CalSTRS is the administrator of the STRP, the State of California is the sponsor and obligor of the trust. In addition, the State is both an employer and nonemployer contributing entity to the STRP.

Membership is mandatory for all employees meeting certain statutory requirements and optional for all other employees performing creditable services activities. The Defined Benefit Program provides retirement benefits based on members' final compensation, age and years of service credit. In addition, the program provides benefits to members upon disability and to their survivors or beneficiaries upon the death of eligible members.

The STRP Defined Benefit Program has two benefit structures:

- 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.

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**NOTE 7 - RETIREMENT PLANS (CONTINUED)**

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

**Benefits Provided (Concluded)**

There are several differences between the two benefit structures 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 a factor of 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 0.2% to the age factor, up to the 2.4% maximum.

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 is 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**

The parameters for member, employer and state contribution rates are set by the California Legislature and the Governor and are detailed in the Teachers' Retirement Law. Current contribution rates were established by California Assembly Bill 1469 (CalSTRS Funding Plan), which was passed into law in June 2014, and various subsequent legislation.

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**NOTE 7 - RETIREMENT PLANS (CONTINUED)**

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

**Contributions (Concluded)**

The CalSTRS Funding Plan established a schedule of contribution rate increases shared among members, employers and the state to bring CalSTRS toward full funding by 2046.

A summary of statutory contribution rates and other sources of contributions to the Defined Benefit Program are as follows:

Members: The member contribution rate for 2% at 60 members is set in statute at 10.25%, while 2% at 62 members are required to pay at least one-half of the normal cost of their Defined Benefit Program benefit (rounded to the nearest quarter of 1%). The member contribution rate for 2% at 62 members was 10.205% for fiscal year 2022-23.

Employers: Employers are required to contribute a base contribution rate set in statute at 8.25%. Pursuant to the CalSTRS Funding Plan, employers also have a supplemental contribution rate to eliminate their share of the CalSTRS unfunded actuarial obligation by 2046. Beginning in fiscal year 2021-22, the CalSTRS Funding Plan authorizes the board to adjust the employer supplemental contribution rate up or down by a maximum of 1% for a total rate of no higher than 20.25% and no lower than 8.25%. In May 2022, the board voted to keep the employer supplemental contribution rate at 10.85% for fiscal year 2022-23 for a total contribution rate of 19.10%. The District contributed \$71,273 to the plan for the fiscal year ended June 30, 2023.

State: The state is required to contribute a base contribution rate set in statute at 2.017%. Pursuant to the CalSTRS Funding Plan, the state also has a supplemental contribution rate, which the board can increase by up to 0.5% each fiscal year to help eliminate the state's share of the CalSTRS unfunded actuarial obligation by 2046. In May 2022, the board voted to keep the state supplemental contribution rate at 6.311% for fiscal year 2022-23. Including a 2.50% contribution for SBMA funding, the total state contribution to the defined benefit program was 10.828% for the fiscal year ended June 30, 2023.

**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, 2023, 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	\$ 413,404
State's proportionate share of the net pension liability associated with the District	<u>207,031</u>
Total net pension liability attributed to District	<u><u>\$ 620,435</u></u>

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

**NOTE 7 - 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 (Continued)**

The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. 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, 2022 and June 30, 2021 was as follows:

Proportion - June 30, 2022	0.0006%
Proportion - June 30, 2021	<u>0.0005%</u>
Change - Increase (Decrease)	<u>0.0001%</u>

For the fiscal year ended June 30, 2023, the District recognized pension expense of \$36,487, which includes \$33,216 of support provided by the State. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
District contributions subsequent to the measurement date	\$ 71,273	
Differences between expected and actual experience	289	\$ 29,416
Changes of assumptions	18,259	
Changes in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	74,734	149,332
Net differences between projected and actual earnings on plan investments	<u>2,221</u>	
Totals	<u>\$ 166,776</u>	<u>\$ 178,748</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, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

**NOTE 7 - 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)**

Year Ended June 30	
2024	\$ (24,091)
2025	(18,160)
2026	(38,603)
2027	18,672
2028	(23,410)
Thereafter	2,347

Other than differences between projected and actual earnings on plan investments, deferred outflows and inflows of resources are amortized using a straight-line method over a closed period equal to the average of the expected remaining service lives of all plan members who are provided with pensions through CalSTRS (active and inactive), which is 7 years as of the beginning of the measurement period. 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.

**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, 2021, and rolling forward the total pension liability to June 30, 2022. Significant actuarial methods and assumptions used in the financial reporting actuarial valuation to determine the total pension liability include:

Valuation Date	June 30, 2021
Experience Study	July 1, 2015 through June 30, 2018
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return <sup>1</sup>	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

<sup>1</sup> Net of investment expenses, but gross of administrative expenses.

The sections that follow provide additional discussion on key assumptions and methods for the valuation of the STRP.

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

**NOTE 7 - RETIREMENT PLANS (CONTINUED)**

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

**Discount Rate**

The discount rate used to measure the total pension liability was 7.10%, which was unchanged from the prior fiscal year. 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 of 7.10% and assume 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.

The long-term investment rate of return assumption 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 investment staff and investment consultants as an input to the process.

The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions.

Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2022, are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return*</u>
Public Equity	42%	4.80%
Real Estate	15%	3.60%
Private Equity	13%	6.30%
Fixed Income	12%	1.30%
Risk Mitigating Strategies	10%	1.80%
Inflation Sensitive	6%	3.30%
Cash/Liquidity	2%	-0.40%
Total	100%	

\* 20-year average



**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

**NOTE 7 - RETIREMENT PLANS (CONTINUED)**

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

*Mortality*

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-2019) table, issued by the Society of Actuaries.

*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:

	Discount Rate 1% Decrease 6.10%	Discount Rate Current Rate 7.10%	Discount Rate 1% Increase 8.10%
District's proportionate share of the net pension liability	\$ 702,114	\$ 413,404	\$ 173,689

*Pension Plan's Fiduciary Net Position*

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalSTRS Comprehensive Annual Financial Report for the fiscal year ended June 30, 2022.

**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.

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**NOTE 7 - RETIREMENT PLANS (CONTINUED)**

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

**Plan Description, Benefits Provided, and Employees Covered (Concluded)**

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 50.0% of the total normal cost rate for their defined benefit plan or 8.0% of their salary. The District's contractually required contribution rate for the fiscal year ended June 30, 2023 was 25.37% of annual payroll. The District's contribution to CalPERS for the fiscal year ended June 30, 2023 was \$27,522.

**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, 2023, the District reported a liability of \$261,439 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 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, 2022 and June 30, 2021 was as follows:

Proportion - June 30, 2022	0.0008%
Proportion - June 30, 2021	0.0008%
Change - Increase (Decrease)	0.0000%

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

**NOTE 7 - 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)**

For the fiscal year ended June 30, 2023, the District recognized pension expense of \$36,472. At June 30, 2023, 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	\$ 27,522	
Differences between expected and actual experience	846	\$ 6,571
Changes of assumptions	19,506	
Changes in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	10,013	8,883
Net differences between projected and actual earnings on plan investments	28,028	
Totals	<u>\$ 85,915</u>	<u>\$ 15,454</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, 2024. 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	
2024	\$ 11,846
2025	9,418
2026	2,852
2027	18,823

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 3.9 years as of June 30, 2022. The net difference between projected and actual earnings on pension plan investments is amortized over a 5-year period on a straight-line basis.

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**NOTE 7 - RETIREMENT PLANS (CONTINUED)**

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

**Actuarial Assumptions**

The total pension liability in the June 30, 2021 actuarial valuations were determined using the following actuarial methods and assumptions:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry Age
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Wage Growth	Varies by Entry Age and Service
Mortality Rate Table	Derived Using CalPERS' Membership Data for All Funds
Investment Rate of Return	6.90%
Post Retirement Benefit Increase	The Lesser of Contract COLA or 2.30% Until Purchasing Power Protection Allowance Floor on Purchasing Power Applies; 2.30% Thereafter

Mortality rate table used was developed based on CalPERS specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study for the period from 2001 to 2019. Pre-retirement and Post-retirement mortality rates include generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from November 2021 that can be found on the CalPERS website.

**Discount Rate**

The discount rate used to measure the total pension liability was 6.90%. 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 was 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.

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

**NOTE 7 - RETIREMENT PLANS (CONTINUED)**

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

**Discount Rate (Concluded)**

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 of the funds' asset classes, expected compound (geometric) returns were calculated over the next 20 years using a building-block approach. The expected rate of return was then adjusted to account for assumed administrative expenses of 10 Basis points.

The expected real rates of return by asset class are as follows:

Asset Class <sup>(1)</sup>	Assumed Asset Allocation	Real Return <sup>(1), (2)</sup>
Global Equity - Cap-weighted	30.0%	4.54%
Global Equity - Non-Cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	-5.0%	-0.59%
Total	100.0%	

<sup>(1)</sup> An expected inflation of 2.30% used for this period.

<sup>(2)</sup> Figures are based on the 2021 Asset Liability Management Study.

**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 6.90%, 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 (5.90%) or one percentage point higher (7.90%) than the current rate:

	Discount Rate 1% Decrease 5.90%	Discount Rate Current Rate 6.90%	Discount Rate 1% Increase 7.90%
District's proportionate share of the net pension liability	\$ 377,662	\$ 261,439	\$ 165,385

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

**NOTE 7 - RETIREMENT PLANS (CONCLUDED)**

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

**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 8 - LONG-TERM LIABILITIES**

A schedule of changes in long-term liabilities for the year ended June 30, 2023, is shown below:

	<u>Balances</u> <u>July 1, 2022</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balances</u> <u>June 30, 2023</u>	<u>Due within</u> <u>One Year</u>
Long-Term Debt:					
General Obligation Bonds	\$ 780,000		\$ 235,000	\$ 545,000	\$ 260,000
Other Long-Term Liabilities:					
Net Pension Liabilities	<u>401,467</u>	<u>\$ 273,376</u>		<u>674,843</u>	
Totals	<u>\$ 1,181,467</u>	<u>\$ 273,376</u>	<u>\$ 235,000</u>	<u>\$ 1,219,843</u>	<u>\$ 260,000</u>

The general obligation bonds are obligations of the Bond Interest and Redemption Fund, which is financed primarily by property tax collections. The General Fund will finance the net pension liabilities..

**NOTE 9 - 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) for K-12 Education. These payments consist of state general fund contributions of \$33,216 to CalSTRS. These contributions are recorded in the General Fund as revenues and expenditures. The District is not legally responsible for these contributions

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

**NOTE 10 - FUND BALANCES**

The District's fund balances at June 30, 2023 consisted of the following:

	General Fund	Deferred Maintenance Fund	Bond Interest and Redemption Fund	Totals
Nonspendable:				
Revolving Cash	\$ 1,000			\$ 1,000
Fair Value Adjustment	7,896	\$ 329	\$ 2,392	10,617
Total Nonspendable	8,896	329	2,392	11,617
Restricted:				
Categorical Programs	152,113			152,113
Local Programs	73,886			73,886
Debt Service			\$ 314,605	314,605
Total Restricted	225,999		314,605	540,604
Assigned:				
Deferred Maintenance		53,234		53,234
Total Assigned		53,234		53,234
Unassigned:				
Economic Uncertainties	284,575			284,575
Remaining Unassigned Balances	352,410			352,410
Total Unassigned	636,985			636,985
Total Fund Balances	\$ 871,880	\$ 53,563	\$ 316,997	\$ 1,242,440

**NOTE 11 - 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 2022-23, 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 12 - JOINT VENTURE**

The District participates in one joint venture under a joint powers agreement (JPA) with the Marin Schools Insurance Authority (MSIA) 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.

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**NOTE 12 - JOINT VENTURE (CONCLUDED)**

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.

**NOTE 13 - 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 14 - ECONOMIC DEPENDENCY**

During fiscal year 2022-23, the District received \$222,862 of parcel tax revenue that is subject to voter approval and expires in June 2025. The District also received \$34,984 from the Nicasio School Foundation, a non-profit, public benefit corporation that is subject to voluntary public contributions to the organization.

**NOTE 15 - 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 8, 2023, 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

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
<b><u>Revenues</u></b>				
LCFF Sources:				
State Apportionment / Transfers	\$ 36,361	\$ 36,767	\$ 36,737	\$ (30)
Local Sources	738,919	759,221	759,583	362
Total LCFF Sources	775,280	795,988	796,320	332
Federal Revenue	26,274	45,733	39,119	(6,614)
Other State Revenue	46,758	181,527	180,531	(996)
Other Local Revenue	304,212	306,255	303,798	(2,457)
Total Revenues	1,152,524	1,329,503	1,319,768	(9,735)
<b><u>Expenditures</u></b>				
Current:				
Certificated Salaries	345,465	381,846	380,878	968
Classified Salaries	164,905	173,107	163,109	9,998
Employee Benefits	193,753	195,283	192,800	2,483
Books and Supplies	64,988	87,479	76,739	10,740
Services and Other				
Operating Expenditures	361,931	487,262	328,443	158,819
Other Expenditures	90,137	103,806	100,992	2,814
Total Expenditures	1,221,179	1,428,783	1,242,961	185,822
Net Change in Fund Balances	(68,655)	(99,280)	76,807	\$ 176,087
Fund Balances - July 1, 2022	795,073	795,073	795,073	
Fund Balances - June 30, 2023	\$ 726,418	\$ 695,793	\$ 871,880	

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL - DEFERRED MAINTENANCE FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>Revenues</u></b>				
LCFF Sources:				
State Apportionment / Transfers	\$ 10,000	\$ 10,000	\$ 10,000	
Other Local Revenue	250	250	892	\$ 642
Total Revenues	10,250	10,250	10,892	642
<b><u>Expenditures</u></b>				
Current:				
Services and Other Operating Expenditures	10,000	10,000	10,620	(620)
Net Change in Fund Balances	250	250	272	\$ 22
Fund Balances - July 1, 2022	53,291	53,291	53,291	
Fund Balances - June 30, 2023	\$ 53,541	\$ 53,541	\$ 53,563	

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

**NICASIO ELEMENTARY SCHOOL DISTRICT**

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

**JUNE 30, 2023**

<b>Year Ended June 30</b>	<b>District's Proportion of the NPL</b>	<b>District's Proportionate Share of the NPL</b>	<b>State's Proportionate Share of the NPL Associated to District</b>	<b>Total NPL Attributed to District</b>	<b>District's Covered Payroll</b>	<b>District's Proportionate Share of the NPL as a % of Covered Payroll</b>	<b>Plan Fiduciary Net Position As a % of Total Pension Liability</b>
2023	0.0006%	\$ 413,404	\$ 207,031	\$ 620,435	\$ 332,677	124.27%	81.20%
2022	0.0005%	238,383	119,945	358,328	293,938	81.10%	87.21%
2021	0.0006%	623,155	321,236	944,391	337,281	184.76%	71.82%
2020	0.0006%	521,897	284,730	806,627	319,036	163.59%	72.56%
2019	0.0006%	561,986	321,763	883,749	325,544	172.63%	70.99%
2018	0.0005%	468,939	277,420	746,359	259,046	181.03%	69.46%
2017	0.0007%	571,042	280,594	851,636	364,902	156.49%	70.04%
2016	0.0008%	521,702	338,254	859,956	327,714	159.19%	74.02%
2015	0.0008%	496,128	279,456	775,584	378,145	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

**NICASIO ELEMENTARY SCHOOL DISTRICT**

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

**JUNE 30, 2023**

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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
2023	0.0008%	\$ 261,439	\$ 115,561	226.23%	69.76%
2022	0.0008%	163,084	128,005	127.40%	80.97%
2021	0.0007%	229,554	137,818	166.56%	70.00%
2020	0.0007%	212,498	100,991	210.41%	70.05%
2019	0.0008%	202,629	100,238	202.15%	70.85%
2018	0.0008%	190,995	102,023	187.21%	71.87%
2017	0.0008%	150,395	97,434	154.36%	73.90%
2016	0.0011%	163,976	123,159	133.14%	79.43%
2015	0.0008%	90,460	83,648	108.14%	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

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**SCHEDULE OF CONTRIBUTIONS - CALSTRS \***  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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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
2023	\$ 71,273	\$ 71,273	\$ -	\$ 373,157	19.10%
2022	56,289	56,289	-	332,677	16.92%
2021	47,471	47,471	-	293,938	16.15%
2020	57,675	57,675	-	337,281	17.10%
2019	51,939	51,939	-	319,036	16.28%
2018	46,976	46,976	-	325,544	14.43%
2017	32,588	32,588	-	259,046	12.58%
2016	39,154	39,154	-	364,902	10.73%
2015	29,101	29,101	-	327,714	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

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**SCHEDULE OF CONTRIBUTIONS - CALPERS \***  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<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>
2023	\$ 27,522	\$ 27,522	\$ -	\$ 108,482	25.370%
2022	26,475	26,475	-	115,561	22.910%
2021	26,497	26,497	-	128,005	20.700%
2020	27,179	27,179	-	137,818	19.721%
2019	18,241	18,241	-	100,991	18.062%
2018	15,568	15,568	-	100,238	15.531%
2017	14,169	14,169	-	102,023	13.888%
2016	11,543	11,543	-	97,434	11.847%
2015	14,497	14,497	-	123,159	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

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**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. These schedules present 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 were no excess expenditures over appropriations in the General Fund as of June 30, 2023.

The excess of expenditures over appropriations as of June 30, 2023, was as follows:

<u>Deferred Maintenance Fund</u>	<u>Excess Expenditures</u>
Services and Other Operating Expenditures	\$ 620

The District incurred unanticipated expenditures in excess of appropriations in the above expenditure classification for which the budget was not revised.

**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.



**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**NOTE 2 - SUMMARY OF CHANGES FOR CALSTRS AND CALPERS**

**Benefit Changes**

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).

**Changes of Assumptions**

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

In November 2021, the CalPERS Board of Administration adopted new investment portfolios as well as several changes to actuarial assumptions. These changes were implemented in the June 30, 2021 actuarial valuation for funding purposes. Included in these changes were assumptions for inflation, the discount rate, and administrative expenses, as well as demographic assumptions including changes to mortality rates.

The discount rate changed from 7.15% at June 30, 2021, to 6.90% at June 30, 2022 for CalPERS.

## SUPPLEMENTARY INFORMATION SECTION

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**ORGANIZATION/BOARD OF EDUCATION/ADMINISTRATION**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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ORGANIZATION

The Nicasio Elementary School District was established in 1866 and comprises an area located in Marin County. There were no changes in the boundaries of the District during the current year. The District currently operates one elementary school.

BOARD OF EDUCATION

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Elaine Doss	President	November 2026
Mark Burton	Clerk	November 2026
Daniel Ager	Trustee	November 2024

ADMINISTRATION

Barbara Snekkevik  
Superintendent/Principal

Margie Bonardi  
Interim Chief Financial Officer

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**SCHEDULE OF AVERAGE DAILY ATTENDANCE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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	<b>P-2 Report</b>		
	<b>TK / K - 3</b>	<b>4 - 6</b>	<b>7 - 8</b>
Regular ADA	18.19	9.70	4.57
	<b>Total</b>		
	32.46		

	<b>Annual Report</b>		
	<b>TK / K - 3</b>	<b>4 - 6</b>	<b>7 - 8</b>
Regular ADA	18.42	9.59	4.28
	<b>Total</b>		
	32.29		

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**SCHEDULE OF INSTRUCTIONAL TIME**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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<u>Grade Level</u>	<u>Minutes Required</u>	<u>Instructional Minutes</u>			<u>Traditional Calendar Days</u>			<u>Number of Days Multitrack Calendar</u>	<u>Status</u>
		<u>Offered</u>	<u>Form J-13A</u>		<u>Offered</u>	<u>Form J-13A</u>			
			<u>Credited</u>	<u>Total</u>		<u>Credited</u>	<u>Total</u>		
Kindergarten	36,000	36,000	0	36,000	180	0	180	N/A	In Compliance
Grade 1	50,400	54,950	0	54,950	180	0	180	N/A	In Compliance
Grade 2	50,400	54,950	0	54,950	180	0	180	N/A	In Compliance
Grade 3	50,400	54,950	0	54,950	180	0	180	N/A	In Compliance
Grade 4	54,000	54,950	0	54,950	180	0	180	N/A	In Compliance
Grade 5	54,000	54,950	0	54,950	180	0	180	N/A	In Compliance
Grade 6	54,000	54,950	0	54,950	180	0	180	N/A	In Compliance
Grade 7	54,000	54,950	0	54,950	180	0	180	N/A	In Compliance
Grade 8	54,000	54,950	0	54,950	180	0	180	N/A	In Compliance

SEE NOTES TO SUPPLEMENTARY INFORMATION

**NICASIO ELEMENTARY SCHOOL DISTRICT  
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT  
WITH AUDITED FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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	General Fund	Deferred Maintenance Fund	Bond Interest & Redemption Fund
June 30, 2023 Annual Financial and Budget Report Fund Balance	<u>\$ 873,984</u>	<u>\$ 43,234</u>	<u>\$ 314,605</u>
Adjustments Increasing(Decreasing) Fund Balances:			
Overstatement of LCFF Revenue	(10,000)		
Understatement of LCFF Revenue		10,000	
Understatement of Local Revenues	<u>7,896</u>	<u>329</u>	<u>2,392</u>
Net Adjustments	<u>(2,104)</u>	<u>10,329</u>	<u>2,392</u>
June 30, 2023 Audited Financial Statements Fund Balance	<u><u>\$ 871,880</u></u>	<u><u>\$ 53,563</u></u>	<u><u>\$ 316,997</u></u>

SEE NOTES TO SUPPLEMENTARY INFORMATION

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	GENERAL FUND			
	(Budget) 2023-24	2022-23	2021-22	2020-21
Revenues and Other Financial Sources	\$ 1,187,785	\$ 1,319,768	\$ 1,190,151	\$ 1,153,552
Expenditures	1,275,591	1,242,961	1,134,611	973,540
Other Uses and Transfers Out	0	0	0	0
Total Outgo	1,275,591	1,242,961	1,134,611	973,540
Change in Fund Balance	(87,806)	76,807	55,540	180,012
Ending Fund Balance	\$ 784,074	\$ 871,880	\$ 795,073	\$ 739,533
Available Reserves	\$ 615,745	\$ 636,985	\$ 563,696	\$ 557,211
Reserve for Economic Uncertainties *	\$ 279,703	\$ 284,575	\$ 206,219	\$ 251,219
Available Reserves as a Percentage of Total Outgo	48.3%	51.2%	49.7%	57.2%
Total Long-Term Liabilities	\$ 959,843	\$ 1,219,843	\$ 1,181,467	\$ 1,859,021
Average Daily Attendance at P-2	32	32	33	N/A

\* Reported balances are a component of available reserves.

The fund balance of the General Fund increased \$132,347 (17.9%) over the past two years. The fiscal year 2023-24 budget projects a decrease of \$87,806 (10.1%). For a district this size, the state recommends available reserves the greater of \$75,000 or 5% of total general fund expenditures, transfers out, and other uses (total outgo).

The District produced operating surpluses in each of the last three years.

Average daily attendance (ADA) decreased 1 ADA over the prior year. The District projects no change in ADA during fiscal year 2023-24.

Total long-term liabilities decreased \$639,178 over the past two years due to the payments on the outstanding general obligation bonds and the decrease in the District's proportionate share of the net pension liabilities.

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO SUPPLEMENTARY INFORMATION**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**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**

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. The schedule also presents the number of school days and instructional minutes that were credited towards instructional time based on J-13A waivers approved by the California Department of Education, when applicable.

**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 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  
Nicasio Elementary School District  
Nicasio, 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 Nicasio Elementary School District, as of and for the year ended June 30, 2023, 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 8, 2023.

**Report on 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) as a basis for designing 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as **Finding 2023-001** that we consider to be a material weakness.

Report on 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 financial statements. 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*.

District's Response to Finding

*Government Auditing Standards* requires the auditor to perform limited procedures on Nicasio Elementary School District's response to the finding identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. Nicasio Elementary School District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 8, 2023

**STEPHEN ROATCH ACCOUNTANCY CORPORATION**  
*Certified Public Accountants*

**INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE AND ON  
INTERNAL CONTROL OVER COMPLIANCE FOR STATE PROGRAMS**

Board of Education  
Nicasio Elementary School District  
Nicasio, California

**Report on State Compliance**

*Opinion on State Compliance*

We have audited Nicasio Elementary School District's (District) compliance with the requirements specified in the *2022-23 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting* applicable to the District's state program requirements identified below for the year ended June 30, 2023.

In our opinion, Nicasio Elementary School District complied, in all material respects, with the laws and regulations of the state programs noted in the table below for the year ended June 30, 2023.

*Basis for Opinion on State Compliance*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2022-23 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting (Audit Guide)*. Our responsibilities under those standards and the *Audit Guide* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

*Responsibilities of Management for Compliance*

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Nicasio Elementary School District's state programs.

*Auditor's Responsibilities for the Audit of Compliance*

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2022-23 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2022-23 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances;
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2022-23 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting* but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the 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	Not Applicable
Continuation Education	Not Applicable

*Auditor's Responsibilities for the Audit of Compliance (Concluded)*

<u>Description</u>	<u>Procedures Performed</u>
Local Education Agencies Other Than Charter Schools (Concluded):	
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
Home To School Transportation Reimbursement	Yes
Independent Study Certification For ADA Loss Mitigation	Not Applicable
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Not Applicable
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
Immunizations	Not Applicable
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not Applicable
Transitional Kindergarten	Yes
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 are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2022-23 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 8, 2023

## FINDINGS AND QUESTIONED COSTS SECTION



**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

Type of auditor's report issued:		Unmodified	
Internal control over financial reporting:			
Material weaknesses identified?	<u>  X  </u> Yes	<u>      </u> No	
Significant deficiencies identified not considered to be material weaknesses?	<u>      </u> Yes	<u>  X  </u> None reported	
Noncompliance material to financial statements noted?	<u>      </u> Yes	<u>  X  </u> No	

**State Awards**

Type of auditor's report issued on compliance for state programs:		Unmodified	
Any audit findings required to be reported in accordance with the <i>2022-23 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting</i> ?	<u>      </u> Yes	<u>  X  </u> No	
Internal control over state programs:			
Material weaknesses identified?	<u>      </u> Yes	<u>  X  </u> No	
Significant deficiencies identified not considered to be material weaknesses?	<u>      </u> Yes	<u>  X  </u> None reported	

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**SECTION II - FINANCIAL STATEMENT FINDINGS**

**2023 - 001 / 30000**

**MATERIAL WEAKNESS**

**FINANCIAL REPORTING - UNAUDITED ACTUALS**

<u>Criteria:</u>	Each year, school districts are responsible for preparing complete and accurate financial information, which is reported to the California Department of Education in the form of the "Unaudited Actuals" Financial Report. In addition, each year the governing board certifies that the report was prepared in accordance with Education Code Section 41010, and approves the report as the official submission of financial information that will be used as the basis for the District's annual financial statements. Accordingly, districts should have an effective system of internal control over financial reporting that will ensure that the information contained in the report is free of material misstatement.
<u>Condition:</u>	The District's "Unaudited Actuals" included misstatements that we consider to be material to the District's annual financial statements. Accordingly, it appears that internal control over financial reporting was inadequate in the areas where the audit adjustments were required.
<u>Questioned Costs:</u>	None.
<u>Context:</u>	The adjustments that were made as a result of the annual audit, to ensure that the financial statements are fairly stated, are presented on page 58 of this report.
<u>Effect:</u>	When an effective system of internal control over financial reporting is not in place, there is more than a remote likelihood that a material misstatement of the financial statements may occur and not be prevented or detected.
<u>Cause:</u>	The District neglected to make the annual LCFF transfer to the Deferred Maintenance Fund. In addition, the "Unaudited Actuals" report did not include all the journal entries recorded on the District's general ledger due to the timing of the Board meeting.
<u>Recommendation:</u>	The District should develop a more comprehensive financial reporting checklist that can be used by staff during the year-end closing process, to prevent material misstatements from occurring in the future.

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**SECTION II - FINANCIAL STATEMENT FINDINGS (CONCLUDED)**

**FINANCIAL REPORTING - UNAUDITED ACTUALS (CONCLUDED)**

**District Response:**

The Superintendent and Business Office plan to make the transfer of funds to the Deferred Maintenance Fund as part of the first interim process and not at closing. The Superintendent plans to discuss with the Board revising the September board meeting date in the future to give more time to the Business Office to close the books. The additional time should allow the Business Office to include all information from MCOE that is pushed out to districts.

**NICASIO ELEMENTARY SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

---

**SECTION III - STATE AWARD FINDINGS AND QUESTIONED COSTS**

There were no matters to report for the fiscal year ended June 30, 2023.

**NICASIO ELEMENTARY SCHOOL DISTRICT  
SCHEDULE OF PRIOR YEAR RECOMMENDATIONS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>Recommendations</u>	<u>Current Status</u>	<u>Explanation If Not Fully Implemented</u>
<b><u>FINANCIAL STATEMENTS</u></b>		
<b>2022 - 001 / 30000</b>		
<b><u>MATERIAL WEAKNESS</u></b>		
<b><u>FINANCIAL REPORTING - UNAUDITED ACTUALS</u></b>		
The District should check Standardized Account Code Structure (SACS) resources on the California Department of Education's website to determine the proper way to account for revenue sources in the future.	Partially Implemented	Comment Repeated <b>Finding 2023-001</b>
<b><u>STATE AWARDS</u></b>		
<b>2022 - 002 / 40000</b>		
<b><u>EXPANDED LEARNING OPPORTUNITIES GRANT (ELO-G)</u></b>		
The District should subscribe to updates from the California Department of Education (CDE), attend meetings and training provided by the CDE and other oversight agencies, and establish procedures to track changes and updates to laws and regulations, to ensure information regarding compliance areas is obtained timely and understood.	Implemented	

# Nicasio School District

Since 1862

Agenda Item # 7c

## Board of Trustees

Elaine Doss, *Board President* ~ Daniel Ager, *Trustee* ~ Mark Burton, *Trustee*

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To: Nicasio School District Board of Trustees  
From: Barbara Snekkevik, Superintendent/Principal  
Date: February 1, 2024  
Re: Action: Consider approval of 2024-25 Annual Calendar

### **Objective:**

To approve 2024-25 Annual Calendar

### **Background:**

The Nicasio School Board of Trustees adopts the Annual Instructional Calendar for the following school year. Nicasio Teachers Association was consulted. Shoreline Unified and San Geronimo Valley Community Center schedules were considered. This draft annual calendar aligns with the Tamalpais Union High School District 2024-25 calendar.

### **Funding Source/Cost:**
































NA

### **Recommendation:**

Staff recommends approval of the 2024-25 Annual Calendar.

# Nicasio School District

## Annual Calendar for 2024-25

	M	T	W	Th	F	Days			
AUGUST				1	2				
	5	6	7	8	9			8/19	Staff Professional Dev. Day (No Classes)
	12	13	14	15	16			8/20	Teacher Work Day
	 19	 20	 21	22	23			8/21	FIRST DAY OF SCHOOL 
	26	27	28	29	30	8			
SEPTEMBER	 2	3	4	 5	 6			9/2	Labor Day Holiday (No School)
	9	10	11	12	13			9/5	BACK-TO-SCHOOL NIGHT
	16	17	18	19	20			9/6	Early Release for Students (S/B)
	23	24	25	26	27				
	30					20			
OCTOBER		1	2	3	 4			10/4	Mid-Trimester/Early Release/Teacher PD (I)
	7	8	9	10	11				
	14	15	16	17	18				
	21	22	23	24	25				
	28	29	30	31		23			
NOVEMBER					 1			11/1	Staff Professional Dev. Day (No Classes)
	4	5	6	7	8			11/11	Veteran's Day Holiday (No School)
	 11	12	13	14	 15			11/15	End of 1st Trimester/Early Release (I)
	18	19	20	21	22				
	25	26	27	 28	29	14		11/25-11/29	Thanksgiving Holiday & Recess (No School)
DECEMBER	2	3	 4	 5	6			12/4-12/5	NOON DISMISSAL/Parent & Teacher Conferences
	9	10	11	12	13				
	16	17	18	19	 20			12/20	NOON DISMISSAL (S/B)
	23	24	 25	26	27			12/23-1/3	Winter Recess (No School)
	30	31				15			
JANUARY			 1	2	3			1/6	Teacher Work Day
	 6	7	8	9	10			1/7	Students Return to School
	13	14	15	16	 17			1/19	Mid-Trimester/Early Release/Teacher PD (I)
	 20	21	22	23	24			1/20	Martin Luther King Jr. Holiday (No School)
	27	28	29	30	31	18			
FEBRUARY									
	3	4	5	6	7				
	10	11	12	13	14				
	 17	18	19	20	21			2/17-2/21	Mid-Winter Recess (No School)
	24	25	26	27	28	15			
MARCH	3	4	5	6	7				
	 10	11	12	13	 14			3/10	Staff Professional Dev. Day (No Classes)
	17	18	19	20	21			3/14	End of 2nd Trimester/Early Release (I)
	24	25	26	27	28				
	31					20			
APRIL		1	2	 3	 4			4/3	OPEN HOUSE (6pm)
	7	8	9	10	11			4/4	Early Release (S/B)
	14	15	16	17	18			4/7-4/11	Spring Recess (No School)
	21	22	23	24	 25			4/25	Mid-Trimester/Early Release/Teacher PD (I)
	28	29	30			17			
MAY				1	2				
	5	6	7	8	9			5/6-5/8	State Testing Grades 3-8
	12	13	14	15	16			5/13-5/15	State Testing Grades 3-8
	19	20	21	22	23				
	 26	27	28	29	30	21		5/26	Memorial Day Holiday (No School)
JUNE	2	3	4	5	6				
	9	10	11	 12	 13			6/12	LAST DAY OF SCHOOL/NOON DISMISSAL(S/B)
	16	17	18	 19	20			6/13	Teacher Work Day (No Classes) <i>OR</i> * School Closure Makeup Day
	23	24	25	26	27			6/16-6/17	School Closure Makeup Day if needed
	30					9			
		No School			Total	180	Student Days		
		Legal Holiday (no classes)			Total	186	Certificated Teacher Work Days		
		Teacher Work Day (no classes)					3 Staff Professional Development Days		
		Staff Development Day (no classes)					3 Teacher Work Days		
		Early Release, 1:30 pm dismissal					11 Minimum Days		
		Noon Dismissal					* 2 parent/teacher conferences days		
		Parent/Teacher Conferences, Noon dismissal					* 5 individual days (I)		
		School-Wide Event					* 4 site/building days (S/B)		
		State Testing (CAASPP/CAST)					School Closure Makeup Day(s)		



Agenda Item # 8a

# MARIN COUNTY

## OFFICE OF EDUCATION

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SUPERINTENDENT OF SCHOOLS

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January 16, 2024

President of Board & Board of Trustees  
Nicasio School District  
PO Box 711  
Nicasio, CA 94946

Dear President Doss and Members of the Board,

Our office has completed its review of the Nicasio School District's first interim budget report for 2023-24, in compliance with the provisions of Education Code 42131(a)(2). The Governing Board approved the budget with a positive certification that the district will be able to meet its financial obligations for the current and subsequent two (2) years.

The Code requires the County Superintendent to concur with or change interim report certifications after examining the report to determine if it complies with the standards and criteria established pursuant to Education Code 33127 and to determine if the first interim budget will allow the district to meet its financial obligations during the current fiscal year and is consistent with a financial plan that will enable the district to satisfy its multi-year financial commitments.

Based upon our review, we concur with the Board's POSITIVE certification of the first interim budget report.

### 2024-25 GOVERNOR'S BUDGET PROPOSAL

On January 10th, the Governor released his 2024-25 budget proposal forecasting a shortfall of \$37.9 billion with a Proposition 98 guarantee of approximately \$109.1. The Proposition 98 adjustments result in a \$11.3 billion decrease over the three-year period. The budget proposal uses a variety of reductions, delays, shifts and reserve withdrawals to maintain a balanced budget.

The Governor's 2024-25 budget proposes an .76% cost of living adjustment (COLA) to the Local Control Funding Formula (LCFF) and all other K-12 education programs that are statutorily adjusted for COLA including special education and pre-school.



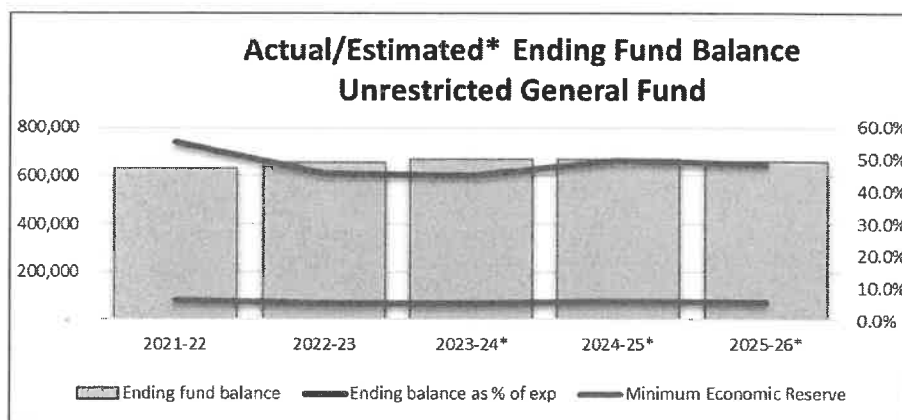
Statutory changes to address instructional continuity through attendance and remote and hybrid learning opportunities are included in addition to ongoing commitments to programs for homeless youth and universal meals. The budget includes one-time funds for professional development and zero-emissions school buses among others.

Over the weeks and months ahead more information will be forthcoming as the Legislature weighs in on the Governor's proposal.

## BUDGETARY POSITION FOR NICASIO SCHOOL DISTRICT

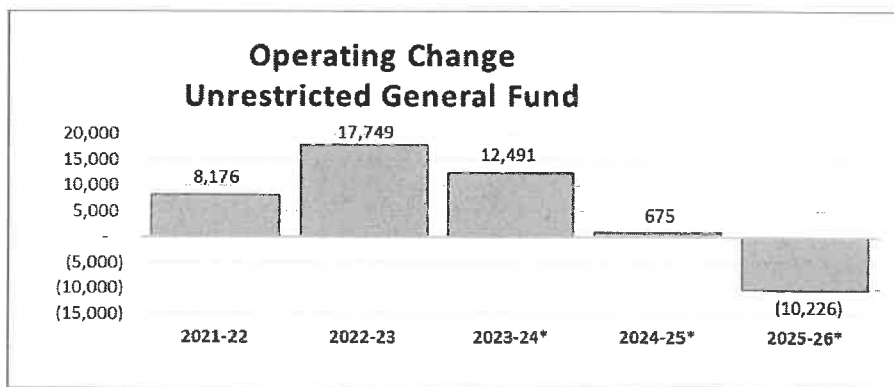
The district's first interim budget and multi-year projection reflects an improvement in budgetary position when compared to the adopted budget. The following graph depicts the district's estimated ending balance in the first interim budget and multi-year projection for the unrestricted general fund, with both the state required minimum reserve and the district's actual reserve as a percentage of total general fund expenditures.

The district's ending balance meets the minimum required reserve requirement for the current and two subsequent years.



## OPERATING CHANGES

The district's adopted budget reflects operating deficits in the unrestricted general fund only in the last year of the multi-year projection as displayed in the chart below.



The cumulative impact is a 0% increase in fund balance over the current plus two subsequent years, leaving the district with reserves of \$700,000 or 48% of general fund expenditures on June 30, 2026.

### **CASH FLOW**

We encourage all Districts to request a Tax Anticipation Note (TAN) to allow borrowing in the general fund from the County of Marin for the minimal cost of the treasury interest rate. We note the District's TAN was approved by the County Board of Supervisors in August 2023.

### **PARCEL TAXES**

Your community has shown support for its schools through a parcel tax. The district's multi-year projection includes parcel taxes in all three (3) years starting with a base of \$228,000 in the adopted budget representing 17% of the district's total general fund revenue sources. The district's current parcel tax is escalated 3% annually and expires on June 30, 2025. It is recommended that the district remove revenues in fiscal years that do not have approval in future fiscal projections.

### **SALARY SETTLEMENTS**

The first interim budget includes the cost of the recent contract negotiations with all bargaining units for 2023-24. We thank the district for providing the certified Public Disclosure of Collective Bargaining Agreement and multi-year projection.

Due to the ongoing nature of these costs, any permanent increases to salary require permanent and ongoing funding sources. When the district and bargaining unit are ready to settle negotiations, Government Code 3547.5 requires the district to publicly disclose costs, as certified by the superintendent and chief fiscal officer. Please provide a Public Disclosure of Collective Bargaining Agreement including the tentative agreement(s) and multi-year projection to our office 10 working days prior to Board approval. Budget revisions associated with salary settlements should be approved within 45 days of Board approval.

### **RESERVES**

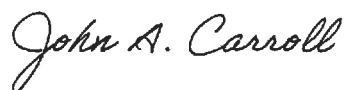
The district maintains the state-required minimum reserve for economic uncertainty of \$80,000 of total general fund expenditures in the current and two (2) subsequent years. In addition, we note the district maintains a Board reserve for economic uncertainty of \$194,660 for a total reserve of \$274,660 in all three (3) years of the interim budget and multi-year projection. All school districts, whether state aid or community funded, are well advised to establish higher than minimum reserves in order to provide for the financial flexibility to absorb unanticipated expenditures without significant disruption to educational programs, cash flow deferrals and general economic uncertainties. Higher than minimum reserves allow the district to better ensure consistent and stable program offerings for students.

### **CONCLUSION**

We thank district staff for the timely submission of the first interim budget using the statutorily required forms, and responsiveness to the requests for information made in the course of our technical review. If you have any questions, please do not hesitate to contact me at 415-499-5835.

We appreciate your dedication and service to the children of Marin County. Due to your good fiscal stewardship, the children of Marin County will continue to experience quality education now and in the future.

Sincerely,

A handwritten signature in cursive script that reads "John A. Carroll".

JOHN CARROLL  
Marin County Superintendent of Schools

BREE BROWN  
Interim Assistant Superintendent

Cc: Barbara Snekkevik, Superintendent  
Margie Bonardi, Interim Chief Business Official