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**AGENDA**

**Annual Organizational Meeting of the Nicasio School District Board of Trustees**

**Thursday, December 5, 2019 5pm**

*Nicasio School Library, 5555 Nicasio Valley Road, California*

**1. OPENING BUSINESS**

- a. Call to Order (*Michelle Rutledge – Board President*)
- b. Roll Call
- c. Patriotic Moment
- d. Approval of Closed Session Agenda
- e. Public Comment on Closed Session Topic(s)

**2. CLOSED SESSION**

- a. The following Closed Session item is listed below in compliance with Government Code 54957 of the Brown Act:
  - i. PUBLIC EMPLOYEE APPOINTMENT/EMPLOYMENT
- b. Recess to Closed Session to consider and/or take action upon any item on the Closed Session Agenda

**3. Reconvene in OPEN SESSION**

- a. Adjourn Closed Session and Reconvene Open Session
- b. Report Out Announcement of any reportable action take during Closed Session

**4. Approval and Adoption of Open Session Agenda (*Board President Rutledge*)**

**5. Reports**

- a. Trustee/Superintendent Announcements (*Trustees and Nancy Neu, Interim Superintendent*)
- b. Principal Announcements (*Barbara Snekkevik, Principal*)

**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
  - ii. Establish Regular Board of Trustees Meeting Schedule

**5. 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.*

**6. Consent Agenda**

- a. Approval of Minutes: November 7, 2019 (*Interim Supt. Neu*)
- b. Ratify Warrants Paid: November, 2019 (*CBO Bonardi*)
- c. Request for Allowance of Attendance Because of Emergency Conditions (*CBO Bonardi*)
- d. Personnel Action (*Interim Supt. Neu*)

**7. Action**

- a. Consider Approval of 2019-20 First Interim Report (*CBO Bonardi*) *Discussion/Action*
- b. Consider Approval of Contract with Omni Financial Group for Third Party Administrative Services Effective January 1, 2020 (*CBO Bonardi*) *Discussion/Action*
- c. Consider Approval of Capacities for Interdistrict Attendance into Nicasio School District for 2020-21 (*Interim Supt. Neu*) *Discussion/Action*

**8. Correspondence**

- a. Re: League Ballot Measure Endorsements, Ann Wakeley and Ann Batman, Co-Presidents, League of Women Voters of Marin County, Nov. 10, 2019

**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 Board Schedule 2020-21**

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Regular meetings are held on the 1<sup>st</sup> Thursday of each month unless otherwise noted with an asterisk (\*). Regular meetings commence at 5pm. Open session is held in the school library.

*No Regular Meeting in August*

September 3, 2020

October 1, 2020

November 5, 2020

December 3, 2020

*No Regular Meeting in January*

February 4, 2021

March 4, 2021

April 1, 2021

May 6, 2021

June 3, 2021

June 24, 2021

## MINUTES

### Regular Meeting

**Thursday, November 7, 2019 5pm**

*Nicasio School Library, 5555 Nicasio Valley Road, California*

### **OPEN SESSION**

**1. Call to Order at 5:06pm**

- a. **Patriotic Moment** in honor of Veterans Day and with gratitude that Marin County was spared from recent potential firestorms.
- b. **Roll Call Present: Trustees Michelle Rutledge, Elaine Doss and Mark Burton Also in attendance: Interim Superintendent Nancy Neu, Principal Barbara Snekkevik, and District Secretary/Office Manager Mikki McIntyre**
- c. **Trustee/Superintendent Announcements**
  - Interim Supt. Neu reported that communication was very strong between MCOE and the countywide districts during the recent PG&E Public Service Power Shut-off (PSPS). MCOE Supt. of Schools Mary Jane Burke held twice daily conference calls with district superintendents following her discussions with the Marin County Sheriff's Office of Emergency Services group. Superintendents were able to update one another as to which schools had power and which did not. Due to the disparity of districts with and without power, as well as affected staff and daycare issues, the determination was made to close schools countywide Oct. 28-30. Interim Supt Neu said it is not clear whether the state will grant attendance waivers for the closures, and that districts are being encouraged to plan for such events by adding makeup days to their school calendars. There was discussion about possibly conducting classes at an off-site location in the event of future power outages.
- d. **Principal Announcements** Principal Snekkevik provided the following report:
  - Events & Activities: Nicasio Foundation Fall Picnic & Movie Night, Great Shakeout earthquake drill, Schools Rule Check Distribution event, Principal's Chat and Lockdown/Emergency Student Release drill
  - Student Updates & Achievements: Halloween Parade and "Thriller" Performance, School Assembly, November Life Skill: Gratitude, *Project Gratitude* candy collection by Student Council and SGVCC canned food drive
  - Staff Updates: Professional Development Day - staff trained in Pearson Elevate science curriculum, Workshop: *Developing Expert Language Learners* attended by Damena Ware
  - Site Updates: Fire Alarm Inspection, School Closure due to PSPS (Oct. 28, 29 & 30), and Keenan Hazardous Materials Inspection
  - Upcoming Events: Principal's Chat (Nov.14), End of Trimester 1 (Nov. 15), Thanksgiving Recess (Nov. 25- 29), Parent Teacher Conferences (Dec. 4-6), Winter Holiday Program (Dec. 19), and One Warm Coat drive (Dec. 2 – Jan. 17)



2. **Approval and Adoption of Agenda**

Action: **M/S Doss/Burton** to approve and adopt Open Session Agenda **Vote: 3/0** Ayes: Doss, Burton, Rutledge; Noes: None

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

3. **Consent Agenda**

- a. Approval of Minutes: October 10, 2019
- b. Ratify Warrants Paid: October, 2019
- c. IDT New Request into NSD for 2019-20

Action: **M/S: Doss/Burton** to approve Consent Agenda **Vote: 3/0** Ayes: Doss, Burton, Rutledge; Noes: None

5. **Action**

- a. **Report on Parcel Tax Expenditures Report:** Interim Supt. Neu presented report on behalf of CBO Bonardi initially, followed by a conference call between CBO Bonardi and the Board to answer specific questions related to special education costs.
- b. **Overnight Field Trip Proposals Grades 3/4/5 and 6/7/8**  
Action: **M/S: Doss/Burton** to approve Overnight Field Trip Proposals Grades 3/4/5 and 6/7/8  
**Vote: 3/0** Ayes: Doss, Burton, Rutledge; Noes: None
- c. **Approve Adoption of English Language Arts Curriculum (Grades 6-8) StudySync**, published by McGraw-Hill School Education (c) (*Principal Snekkevik*) Discussion/Action  
Action: **M/S: Doss/Burton** to approve Adoption of English Language Arts Curriculum (Grades 6-8) StudySync **Vote: 3/0** Ayes: Doss, Burton, Rutledge; Noes: None

6. **Correspondence**

- a. Re: 2018-19 Unaudited Actuals Review, Kate Lane, Assistant Superintendent, MCOE, Oct. 17, 2019

7. **Conclusion**

- a. Agenda Planning
  - Possible Community/Board Workshop including NS Foundation and recognition of community members in 2020
- b. **Adjournment**  
Action: **M/S: Doss/Burton** to adjourn meeting at 6:00pm **Vote: 3/0** Ayes: Doss, Rutledge, Burton; Noes: None

**Respectfully Submitted,**

**Mikki McIntyre**

☐ Unadopted    ☐ Adopted

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**Elaine Doss, Board Clerk**

# Nicasio School District

Since 1862

Board of Trustees

Michelle Rutledge, *Board President* ~ Elaine Doss, *Trustee* ~ Mark Burton, *Trustee*

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To: Nicasio School District Board of Trustees  
From: Margie Bonardi, Interim CBO  
Date: Dec. 5, 2019  
Re: Approval of Warrants

**Objective:** To approve monthly warrants

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

**Funding Source/Cost:** LCFF Funds/ through November 2019 Total for all batches: \$ 19,738.43  
Batches: 13 through 15, 2019-20

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

APY250 L.00.06

Marin County Office of Education  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 11/01/2019

11/30/19 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
BATCH: 0013 GF 10/30/19  
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			
20249930	000922/	AMERIGAS				
		PO-200004 1. 01-0000-0-5505.00-0000-8200-000-000-000	INV 3097481392			696.74
		WARRANT TOTAL				\$696.74
20249931	000568/	AT&T				
		PO-200005 1. 01-0000-0-5970.00-0000-2700-000-000-000	INV 000013767995			2.06
		WARRANT TOTAL				\$2.06
20249932	001419/	AYS ENGINEERING GROUP				
		PO-200006 1. 01-0000-0-5540.00-0000-8200-000-000-000	INV 5969			612.76
		WARRANT TOTAL				\$612.76
20249933	001416/	MARGIE BONARDI				
		PV-200019 01-0000-0-4300.00-0000-7300-000-000-000	REIMB COMPUTER SUPPLIES BUS OF			126.61
		WARRANT TOTAL				\$126.61
20249934	001149/	MARIN COUNTY OFFICE OF ED				
		PV-200017 01-0000-0-9526.00-0000-0000-000-000-000	KAISER			1,382.02
		01-0000-0-9529.00-0000-0000-000-000-000	VISION			93.99
		WARRANT TOTAL				\$1,476.01
20249935	001323/	NORTH BAY TAXI				
		PO-200030 1. 01-6500-0-5840.00-5770-3600-000-707-000	SEPT 2019			2,705.00
		WARRANT TOTAL				\$2,705.00
20249936	000007/	OFFICE DEPOT				
		PO-200132 1. 01-0000-0-4300.00-0000-2700-000-000-000	INV 387545575001			21.61
		2. 01-0000-0-4300.00-0000-8200-000-000-000	INV 387549409001			73.87
		2. 01-0000-0-4300.00-0000-8200-000-000-000	INV 387545575001			6.91
		WARRANT TOTAL				\$102.39
20249937	000012/	P G & E				
		PO-200031 1. 01-0000-0-5510.00-0000-8200-000-000-000	INV 8516765363-4			785.86
		1. 01-0000-0-5510.00-0000-8200-000-000-000	INV 4964672870-6			11.23
		WARRANT TOTAL				\$797.09

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
BATCH: 0013 GF 10/30/19  
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		
20249938	000021/	RECOLOGY				
		PO-200035	1. 01-0000-0-5550.00-0000-8200-000-000-000	SEPT 2019 SERVICES		350.02
			WARRANT TOTAL			\$350.02
20249939	001272/	RAUL SALDANA				
		PO-200036	1. 01-0000-0-5840.00-0000-8100-000-000-000	OCTOBER 2019 PAYMENT		400.00
			WARRANT TOTAL			\$400.00
20249940	001285/	MONICA SNELL				
		PV-200018	01-9328-0-4300.00-1110-1010-000-000-020	MUSIC THEATER SUPPLIES		863.85
			WARRANT TOTAL			\$863.85
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	11	TOTAL AMOUNT OF CHECKS:	\$8,132.53*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	11	TOTAL AMOUNT:	\$8,132.53*
*** BATCH TOTALS	***		TOTAL NUMBER OF CHECKS:	11	TOTAL AMOUNT OF CHECKS:	\$8,132.53*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	11	TOTAL AMOUNT:	\$8,132.53*
*** DISTRICT TOTALS	***		TOTAL NUMBER OF CHECKS:	11	TOTAL AMOUNT OF CHECKS:	\$8,132.53*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	11	TOTAL AMOUNT:	\$8,132.53*

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
BATCH: 0014 GF 11/14/19  
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		
20250985	000121/	BUILDING SUPPLY CENTER				
	PO-200141	1.	01-0000-0-4300.00-0000-8100-000-000-000	103199		3.75
		1.	01-0000-0-4300.00-0000-8100-000-000-000	103198		328.90
			WARRANT TOTAL			\$332.65
20250986	001149/01	M.C.S.B.A.				
	PV-200021		01-0000-0-5300.00-0000-7100-000-000-000	DUES		75.00
			WARRANT TOTAL			\$75.00
20250987	001149/	MARIN COUNTY OFFICE OF ED				
	PV-200020		01-0000-0-9526.00-0000-0000-000-000-000	KAISER		1,485.30
			01-0000-0-9529.00-0000-0000-000-000-000	CREDIT E SOMMERS OCT COVERAGE		2.36-
			01-0000-0-9529.00-0000-0000-000-000-000	VISION		99.74
			WARRANT TOTAL			\$1,582.68
20250988	000276/	MARIN SCHOOLS INSURANCE				
	PV-200023		01-0000-0-9528.00-0000-0000-000-000-000	OCTOBER 2019		520.96
			01-0000-0-9528.00-0000-0000-000-000-000	NOVEMBER 2019		520.96
			WARRANT TOTAL			\$1,041.92
20250989	001460/	SLIDE RANCH				
	PO-200139	1.	01-9315-0-5819.00-1110-1010-000-345-000	DEPOSIT NICASIO SCHOOL DISTRICT		400.00
			WARRANT TOTAL			\$400.00
20250990	001418/	BARBARA SNEKKEVIK				
	PV-200022		01-0000-0-4300.00-0000-2700-000-000-000	ADMIN		101.49
			01-0000-0-4300.00-0000-8200-000-000-000	CUSTODIAL		69.79
			01-1100-0-4300.00-1110-1010-000-000-000	STUDENT COUNCIL		21.38
			WARRANT TOTAL			\$192.66
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:	\$3,624.91*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	6	TOTAL AMOUNT:	\$3,624.91*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:	\$3,624.91*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	6	TOTAL AMOUNT:	\$3,624.91*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:	\$3,624.91*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*

TOTAL PAYMENTS:

6

TOTAL AMOUNT:

\$3,624.91\*

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
BATCH: 0015 GF 11/20/19  
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		
20251845	001341/	COMMON SENSE BUSINESS SOLUTION				
	PO-200039	1.	01-0000-0-5620.00-0000-2700-000-000-000	28597		2,112.00
		2.	01-0000-0-5620.00-1110-1010-000-000-000	INV 28597		639.79
			WARRANT TOTAL			\$2,751.79
20251846	000807/	JERRY & DON'S PUMP & WELL				
	PO-200017	1.	01-0000-0-5535.00-0000-8200-000-000-000	INV 0137324-IN		1,581.32
			WARRANT TOTAL			\$1,581.32
20251847	001323/	NORTH BAY TAXI				
	PO-200030	1.	01-6500-0-5840.00-5770-3600-000-707-000	OCTOBER 2019		2,765.00
			WARRANT TOTAL			\$2,765.00
20251848	000021/	RECOLOGY				
	PO-200035	1.	01-0000-0-5550.00-0000-8200-000-000-000	OCT 2019 PAYMENT		350.02
			WARRANT TOTAL			\$350.02
20251849	001272/	RAUL SALDANA				
	PO-200036	1.	01-0000-0-5840.00-0000-8100-000-000-000	NOV 2019 PAYMENT		400.00
			WARRANT TOTAL			\$400.00
20251850	001426/	KRISTY SNAITH				
	PV-200024		01-1100-0-4300.00-1110-1010-000-000-020	K SNAITH REIMB		96.06
			01-5830-0-4300.00-1110-1010-000-000-000	K SNAITH REIMB		36.80
			WARRANT TOTAL			\$132.86
*** FUND TOTALS ***		TOTAL NUMBER OF CHECKS:		6	TOTAL AMOUNT OF CHECKS:	\$7,980.99*
		TOTAL ACH GENERATED:		0	TOTAL AMOUNT OF ACH:	\$ .00*
		TOTAL EFT GENERATED:		0	TOTAL AMOUNT OF EFT:	\$ .00*
		TOTAL PAYMENTS:		6	TOTAL AMOUNT:	\$7,980.99*
*** BATCH TOTALS ***		TOTAL NUMBER OF CHECKS:		6	TOTAL AMOUNT OF CHECKS:	\$7,980.99*
		TOTAL ACH GENERATED:		0	TOTAL AMOUNT OF ACH:	\$ .00*
		TOTAL EFT GENERATED:		0	TOTAL AMOUNT OF EFT:	\$ .00*
		TOTAL PAYMENTS:		6	TOTAL AMOUNT:	\$7,980.99*
*** DISTRICT TOTALS ***		TOTAL NUMBER OF CHECKS:		6	TOTAL AMOUNT OF CHECKS:	\$7,980.99*
		TOTAL ACH GENERATED:		0	TOTAL AMOUNT OF ACH:	\$ .00*
		TOTAL EFT GENERATED:		0	TOTAL AMOUNT OF EFT:	\$ .00*
		TOTAL PAYMENTS:		6	TOTAL AMOUNT:	\$7,980.99*

# Nicasio School District

Since 1862

Board of Trustees

Michelle Rutledge, *Board President* ~ Madeleine Sloane, *Trustee* ~ Jason Snell, *Trustee*

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To: Nicasio School District Board of Trustees  
From: Margie Bonardi, Interim CBO  
Date: December 5, 2019  
Re: Request for Allowance of Attendance - State of CA

**Objective:** To request allowance of attendance due to emergency conditions.

**Background:**

Nicasio School District, along with all other school districts in the county, was closed on Oct. 28-30, 2019 due to a PG&E Public Safety Power Shut-off (PSPS) prompted by hazardous wildfire conditions in the Bay Area.

**Funding Source/Cost:**

No significant impact to district funding.

**Recommendation:**

Staff requests approval of Application J-13A -School Closure



**REQUEST FOR ALLOWANCE OF ATTENDANCE  
DUE TO EMERGENCY CONDITIONS**

**Form J-13A**

(Revised December 2017)

**California Department of Education**

School Fiscal Services Division

Website: <https://www.cde.ca.gov/fg/>

Telephone: 916-324-4541

Email: [attendanceaccounting@cde.ca.gov](mailto:attendanceaccounting@cde.ca.gov)

# Form J-13A Instructions

## Why file:

The Request for Allowance of Attendance Due to Emergency Conditions, Form J-13A is used to obtain approval of attendance and instructional time credit under one or more of the following conditions:

- When one or more schools were closed because of conditions described in *Education Code (EC)* Section 41422.
- When one or more schools were kept open but experienced a material decrease in attendance pursuant to *EC* Section 46392 and *California Code of Regulations (CCR)*, Title 5, Section 428.
- When attendance records have been lost or destroyed as described in *EC* Section 46391.

The California Department of Education's (CDE) approval of the J-13A, combined with other attendance records, serve to document the local educational agency's (LEA) compliance with instructional time laws and provide authority to maintain school for less than the required instructional days and minutes without incurring a fiscal penalty to the LEA's Local Control Funding Formula (LCFF) funding.

## How to file:

The Form J-13A is available at <https://www.cde.ca.gov/fq/aa/pa/j13a.asp>. Also available on the J-13A Web page are FAQs and supplemental pages for sections B and C in Excel format. All affidavits must have original signatures.

Charter schools must file separately from the authorizing school district or county office of education (COE).

The LEA governing board must approve each request by completing Section E, Affidavit of School District, County Office of Education, or Charter School Governing Board Members. Once the majority of the governing board members have approved the request, the LEA should keep a copy of the request and then submit the original to the county superintendent who must approve the request before it can be submitted to the State Superintendent of Public Instruction, CDE. Charter schools must submit the request to their authorizing LEA for approval, who will then forward to the county superintendent for approval.

The following summarizes the J-13A submittal and CDE review process:

- The county superintendent executes the Affidavit of County Superintendent of Schools, certifying the approval.
- The COE should keep a copy of the request and mail the original request to the listed CDE address.
- Once CDE has received the Form J-13A, the request will go through a review process. If the request is approved, CDE will e-mail the approval letter and a copy of the request to all contacts listed on the form. CDE will also mail a hardcopy of the approval letter. If the request is denied, CDE will e-mail the denial letter and a copy of the request to all contacts listed on the form. CDE will also mail a hardcopy of the denial letter.

## Where to file:

Mail the entire original Form J-13A to:  
School Fiscal Services Division  
California Department of Education  
1430 N Street, Suite 3800  
Sacramento, CA 95814

## General Instructions:

- Multiple emergency events and schools may be included on one Form J-13A. Be sure to include specific detailed information and supporting documents for each event and school.
- If the emergency event resulted in a closure and material decrease, complete sections B and C.
- Supplemental pages for sections B and C are available in Excel format for a request that requires more lines than allocated on Form J-13A.
- Attach supporting documentation. Redact any personally identifiable information. Examples of required supporting documentation:
  - Declaration of a State of Emergency
  - News articles
  - E-mails
  - Invoices

## Form J-13A Instructions

- A local safety officer letter for any incident involving police activity, threats, cyber threats, etc.
- A county public health officer letter for any incident involving epidemic-type illness. The letter is to specify that the illness was an epidemic or that there was an increase in the number of cases of a disease above what is normally expected of the population in that area.

### SECTION A: REQUEST INFORMATION

Refer to the California School Directory at <https://www.cde.ca.gov/schooldirectory/> for information needed to complete this section.

#### PART I: LOCAL EDUCATIONAL AGENCY (LEA)

- LEA Name – Enter the name of the school district, COE, or charter school submitting the Form J-13A.
- County Code – Enter the two-digit county code associated with this entity.
- District Code – Enter the five-digit district code associated with this entity.
- Charter Number – If this request is for a charter school, enter the charter number associated with this entity.
- LEA Superintendent or Administrator Name – Enter the name of the superintendent or administrator associated with this entity.
- Fiscal Year – Enter the fiscal year of the requested emergency closure, material decrease and/or lost or destroyed attendance records.
- Address – Enter the LEA's full address including:
  - Number and street
  - County name
  - City
  - State
  - Zip code
- Contact Information – Enter a contact person for this request. Include the following:
  - Name
  - Title
  - Phone number
  - E-mail address

#### PART II: LEA TYPE AND SCHOOL SITE INFORMATION APPLICABLE TO THIS REQUEST

Select the LEA type associated with the request and, for a school district or COE request, if all or select school sites are included in the request. Only one LEA type may be selected.

#### PART III: CONDITION(S) APPLICABLE TO THIS REQUEST

Read each condition carefully and select one or more that apply to this request. In addition, indicate if the request is associated with a Declaration of a State of Emergency by the Governor of California.

### SECTION B: SCHOOL CLOSURE

This section is used for closures pursuant to *EC* Section 41422. If the request does not include any school closures, select the "Not Applicable" box on the top right corner and proceed to Section C.

#### PART I: NATURE OF EMERGENCY

Use this field to describe in detail the nature of the emergency(s) that caused the school closure.

#### PART II: SCHOOL INFORMATION

The fields below correspond to the columns on Form J-13A.

- A. School Name – Enter the school name of each school closed on a separate line. Use the supplemental Excel form at <https://www.cde.ca.gov/fg/aa/pa/j13a.asp> if more than 10 lines are needed for this request and select the "Supplemental Page(s) Attached" box on the top right corner.
- B. School Code – Enter the seven-digit school code associated with the school listed in Column A. Use the California School Directory at <https://www.cde.ca.gov/schooldirectory/> to locate the school code.
- C. Site Type – Enter the site type associated with the school listed in Column A. This site information is need for CDE to determine the specific instructional time requirements for the listed school. Choose one of the following site type options:
  - Charter School
  - Community Day
  - Continuation School
  - County Community
  - Juvenile Court School

## Form J-13A Instructions

- Opportunity School
- Special Education
- Traditional

- D. Days in School Calendar – Provide the number of days in the school calendar. Attach a copy of the school calendar to the request. If the request includes multiple schools, attach a copy of each different school calendar and clearly identify which schools follow each calendar. If all schools have the same school calendar, note “all schools” at the top of the calendar.
- E. Emergency Days Built In – Provide the number of additional days the school has built in to the school calendar to use as make-up days for emergency closures.
- F. Built In Emergency Days Used – Provide the number of built in emergency days the school has used so far in the school year.
- G. Date(s) of Emergency Closure – Enter the date(s) closed for the emergency in the current request.
- H. Closure Dates Requested – Of the dates provided in Column G, enter the dates the school will not be able to make-up, and is requesting as part of the Form J-13A.
- I. Total Number of Days Requested – Enter the total number of days for the dates requested in Column H.

### PART III: CLOSURE HISTORY

In this section, provide the closure history for the current and five prior fiscal years for all schools included in the request, regardless if a J-13A request was submitted. For example, if a school had multiple closures in one year, group the closures by fiscal year and nature.

School Name	School Code	Fiscal Year	Closure Dates	Nature	Weather Related Yes/No
School #1	0123456	2016-17	12/5, 2/10	Flooding	Yes
School #1	0123456	2016-17	4/17-4/18	Power Outage	No
School #1	0123456	2015-16	12/15-12/6	Road Closures	Yes

### SECTION C: MATERIAL DECREASE

This section is used to claim attendance for material decreases pursuant to *EC* Section 46392. If the request does not include any credits for a material decrease in attendance, select the “Not

Applicable” box on the top right corner and proceed to Section D.

If the attendance of an LEA or a school is less than or equal to 90 percent of “normal” attendance for a reasonable time during or after an emergency event, the LEA may assume that a case exists for claiming emergency attendance credit for the “material decrease” of attendance. According to *CCR*, Title 5, Section 428, “normal” attendance is the average daily attendance (ADA) for the month of either October or May of the same school year. If the emergency occurred between July and September of the current year, the LEA must wait to submit the request until after October ADA of the current year can be calculated. The October or May ADA is used as a proxy for a normal day of attendance for the emergency day. However, if an emergency occurs in October or May, the LEA may request to use a different month as a proxy for a normal day of attendance for the emergency day.

Pursuant to *EC* Section 46392, the 90 percent threshold may be waived when the Governor has declared a “State of Emergency.” A copy of the Governor’s declaration should be included in the submittal. Any reduction of attendance in a necessary small school (NSS), even if less than 10 percent, may be considered material.

Attendance must be provided at the school site level. Approval of a districtwide material decrease is contingent upon the inclusion of all district sites, and a districtwide percentage of 90 percent or less on each emergency day. For non-districtwide emergencies, each school must meet the 90 percent threshold on each emergency day for approval of attendance credit.

### PART I: NATURE OF EMERGENCY

Use this field to describe in detail the nature of the emergency(s) that caused the material decrease in attendance. Provide a detailed explanation for any gap in between emergencies. Request should be accompanied by supporting documents, if applicable.

### PART II: MATERIAL DECREASE CALCULATION

The information provided in Parts II and III will be used to determine if the loss of attendance meets the 90 percent threshold for attendance credit approval (except when the governor declares a state of emergency or in the case of a NSS site), and to calculate the estimated attendance credit

## Form J-13A Instructions

amount. The fields below correspond to the columns on Form J-13A.

- A. School Name – Enter the school name of each school requesting attendance credit on a separate line. Use the supplemental Excel form at <https://www.cde.ca.gov/fg/aa/pa/j13a.asp> if more than 10 lines are needed for this request and select the “Supplemental Page(s) Attached” box on the top right corner.
- B. School Code – Enter the seven-digit school code associated with the school listed in Column A. Use the California School Directory at <https://www.cde.ca.gov/schooldirectory/> to locate the school code
- C. “Normal” Attendance – Provide the ADA for the school month of October or May of the same school year.

A school month is 20 days, or four weeks of five days each, including legal holidays but excluding weekend makeup classes (*EC* Section 37201). The school calendar begins on the first Monday of the week that includes July 1 or the Monday of the first week of school. As a result, school months can be split between September and October; October and November; April and May; May and June. Therefore, the CDE advises LEAs to use the school month that has the most school days in either October or May.

- D. Dates Used for Determining “Normal” Attendance – Enter the date range of the school month used to provide the ADA in Column C.
- E. Date of Emergency – Enter the date of the emergency. **If the emergency lasted for more than one day, use a separate line for each date.**
- F. Actual Attendance – Provide the actual attendance for the school site on the date of emergency listed in Column E.
- G. Qualifier: 90 Percent or Less (F/C) – Calculated field. If the nature of emergency is consistent with *EC* Section 46392, the school may qualify for an attendance

adjustment when the Actual Attendance (Column F) divided by the “Normal” Attendance (Column C) yields a percentage of 90 percent or less. Exclude any emergency day that yields a percentage of more than 90 percent except when the governor declares a state of emergency or in a case of a NSS site.

- H. Net Increase of Apportionment Days (C-F) – Calculated field. The Actual Attendance (Column F) is subtracted from the “Normal” Attendance (Column C) to determine the Net Increase of Apportionment Days (Column H). When attendance on the date of emergency is greater than the “normal” attendance, this field will yield zero and should be removed from the material decrease calculation table.

**If the request is approved, CDE’s approval letter will include the total net increase of apportionment days, which may differ from the amount shown.** The LEA will then divide this number by the days in the applicable P-1, P-2, or Annual reporting period to determine the ADA increase.

### PART III: MATERIAL DECREASE CALCULATION FOR CONTINUATION HIGH SCHOOLS

Continuation education is an hourly program, therefore the attendance must be provided in hours for continuation schools. Three hours equals one apportionment day. The fields below correspond to the columns on Form J-13A.

- A. School Name – Enter the school name of each continuation school requesting attendance credit on a separate line. Use the supplemental Excel file at <https://www.cde.ca.gov/fg/aa/pa/j13a.asp> if more than five lines are needed for this request and select the “Supplemental Page(s) Attached” box on the top right corner.
- B. School Code – Enter the seven-digit school code associated with the school listed in Column A. Use the California School Directory at <https://www.cde.ca.gov/schooldirectory/> to locate the school code.



## Form J-13A Instructions

- C. "Normal" Attendance Hours – Provide the attendance hours for the continuation school on the same day of the week prior to, or the week following the emergency.

Example: If the emergency day is on a Tuesday, provide the attendance hours on the Tuesday of the week prior to or following the emergency.

- D. Date Used for Determining "Normal" Attendance – Enter the date of the school day used to provide the attendance hours in Column C.
- E. Date of Emergency – Enter the date of the emergency. **If the emergency lasted for more than one day, use a separate line for each date.**
- F. Actual Attendance Hours – Provide the actual attendance hours for the continuation school on the date of emergency.
- G. Qualifier: 90 Percent or Less (F/C) – Calculated field. If the nature of emergency is consistent with EC Section 46392, the school may qualify for an attendance adjustment when the Actual Attendance Hours (Column F) divided by the "Normal" Attendance Hours (Column C) yields a percentage of 90 percent or less. Exclude any emergency day that yields a percentage of more than 90 percent except when the governor declares a state of emergency or in a case of a NSS site.
- H. Net Increase of Hours (C-F) – Calculated field. The Actual Attendance Hours (Column F) is subtracted from the "Normal" Attendance Hours (Column C) to determine the Net Increase of Hours (Column H). When attendance on the date of emergency is greater than the "normal" attendance, this field will yield zero and should be removed from the material decrease calculation table.

**If the request is approved, the approval letter will include the total net increase of hours for all continuation schools on the form, which may differ from the amount shown.** The LEA will then convert the hours to apportionment days and divide this number by the days in the applicable P-1,

P-2, or Annual reporting period to determine the ADA increase.

### SECTION D: LOST OR DESTROYED ATTENDANCE RECORDS

If this request does not include any lost or destroyed attendance records, select the "Not Applicable" box on the top right corner and proceed to Section E.

#### PART I: PERIOD OF REQUEST

Enter the dates of the records that were lost or destroyed.

#### PART II: CIRCUMSTANCES

Provide a detailed explanation on the emergency condition(s) and the extent of the lost or destroyed records.

#### PART III: PROPOSAL

Provide a detailed proposal or estimation in the allotted space.

### SECTION E: AFFIDAVIT

A completed affidavit is required before submitting the entire Form J-13A request to CDE.

#### PART I: AFFIDAVIT OF SCHOOL DISTRICT, COUNTY OFFICE OF EDUCATION, OR CHARTER SCHOOL GOVERNING BOARD MEMBERS

- Enter the name of the school district, COE, or charter school.
- Enter the names of the all the board members.
- At least a majority of the board members must sign this affidavit.
- The governing board signatures must be witnessed. The witness person must complete the following fields:
  - Witnessed date
  - Name
  - Signature
  - Title
  - County name

#### PART II: APPROVAL BY SUPERINTENDENT OF CHARTER SCHOOL AUTHORIZER

Only complete for a charter school request. Once the governing board members and witness fields have been completed, this request will be submitted to the charter school's authorizer for approval. An authorizer for a charter school may be

## Form J-13A Instructions

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a school district, COE or State Board of Education.  
If approved, the superintendent of the charter school's authorizer will complete the following fields:

- Name
- Signature
- Authorizing LEA Name

### **PART III: AFFIDAVIT OF COUNTY SUPERINTENDENT OF SCHOOLS**

All requests must go to the COE for approval. If approved, the COE will complete Part III of the affidavit. The county superintendent's signature must be witnessed.

- Name of the County Superintendent of Schools (or designee)
- Signature of the County Superintendent of Schools (or designee)
- Witnessed date
- Witness name
- Witness signature
- Witness title
- County name
- Contact person/individual responsible for completing the county affidavit. Include the contact person's name, title, phone number and e-mail address.

CALIFORNIA DEPARTMENT OF EDUCATION  
**REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS**  
 FORM J-13A, REVISED DECEMBER 2017

**SECTION A: REQUEST INFORMATION**

- This form is used to obtain approval of attendance and instructional time credit pursuant to *Education Code (EC)* sections 41422, 46200, 46391, 46392 and *California Code of Regulations (CCR)*, Title 5, Section 428.
- Only schools that report Principal Apportionment average daily attendance (ADA) for the purpose of calculating a K–12 Local Control Funding Formula (LCFF) entitlement should submit this form.
- Refer to the instructions and frequently asked questions at <https://www.cde.ca.gov/fg/aa/pa/i13a.asp> for information regarding the completion of this form.

**PART I: LOCAL EDUCATIONAL AGENCY (LEA)**

LEA NAME: <b>Nicasio School District</b>		COUNTY CODE: <b>21</b>	DISTRICT CODE: <b>65409</b>	CHARTER NUMBER (IF APPLICABLE):
LEA SUPERINTENDENT OR ADMINISTRATOR NAME: <b>Nancy Neu, Interim Superintendent</b>			FISCAL YEAR: <b>2910-20</b>	
ADDRESS: <b>5555 Nicasio Valley Road / P.O. Box 711</b>			COUNTY NAME: <b>Marin County</b>	
CITY: <b>Nicasio</b>		STATE: <b>CA</b>		ZIP CODE: <b>94946</b>
CONTACT NAME: <b>Margie Bonardi</b>	TITLE: <b>Chief Business Official</b>	PHONE: <b>415-662-2184</b>	E-MAIL: <b>cbo@nicasioschool.org</b>	

**PART II: LEA TYPE AND SCHOOL SITE INFORMATION APPLICABLE TO THIS REQUEST** (Choose only one LEA type):

<input checked="" type="checkbox"/> <b>SCHOOL DISTRICT</b> Choose one of the following: <input checked="" type="checkbox"/> All district school sites <input type="checkbox"/> Select district school sites	<input type="checkbox"/> <b>COUNTY OFFICE OF EDUCATION (COE)</b> Choose one of the following: <input type="checkbox"/> All COE school sites <input type="checkbox"/> Select COE school sites	<input type="checkbox"/> <b>CHARTER SCHOOL</b>
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**PART III: CONDITION(S) APPLICABLE TO THIS REQUEST:**

<input checked="" type="checkbox"/> <b>SCHOOL CLOSURE:</b> When one or more schools were closed because of conditions described in <i>EC</i> Section 41422. LCFF apportionments should be maintained and instructional time credited in Section B for the school(s) without regard to the fact that the school(s) were closed on the dates listed, due to the nature of the emergency. Approval of this request authorizes the LEA to disregard these days in the computation of ADA (per <i>EC</i> Section 41422) without applicable penalty and obtain credit for instructional time for the days and the instructional minutes that would have been regularly offered on those days pursuant to <i>EC</i> Section 46200, et seq.  <input type="checkbox"/> There was a Declaration of a State of Emergency by the Governor of California during the dates associated with this request.
<input type="checkbox"/> <b>MATERIAL DECREASE:</b> When one or more schools were kept open but experienced a material decrease in attendance pursuant to <i>EC</i> Section 46392 and <i>CCR</i> , Title 5, Section 428. Material decrease requests that include all school sites within the school district must demonstrate that the school district as a whole experienced a material decrease in attendance. Material decrease requests for one or more but not all sites within the school district must show that each site included in the request experienced a material decrease in attendance pursuant to <i>EC</i> Section 46392 and <i>CCR</i> , Title 5, Section 428. The request for substitution of estimated days of attendance for actual days of attendance is in accordance with the provisions of <i>EC</i> Section 46392. Approval of this request will authorize use of the estimated days of attendance in the computation of LCFF apportionments for the described school(s) and dates in Section C during which school attendance was materially decreased due to the nature of the emergency.  <input type="checkbox"/> There was a Declaration of a State of Emergency by the Governor of California during the dates associated with this request.
<input type="checkbox"/> <b>LOST OR DESTROYED ATTENDANCE RECORDS:</b> When attendance records have been lost or destroyed as described in <i>EC</i> Section 46391. Requesting the use of estimated attendance in lieu of attendance that cannot be verified due to the loss or destruction of attendance records. This request is made pursuant to <i>EC</i> Section 46391: <i>"Whenever any attendance records of any district have been lost or destroyed, making it impossible for an accurate report on average daily attendance for the district for any fiscal year to be rendered, which fact shall be shown to the satisfaction of the Superintendent of Public Instruction by the affidavits of the members of the governing board of the district and the county superintendent of schools, the Superintendent of Public Instruction shall estimate the average daily attendance of such district. The estimated average daily attendance shall be deemed to be the actual average daily attendance for that fiscal year for the making of apportionments to the school district from the State School Fund."</i>



**SECTION B: SCHOOL CLOSURE**

☐ Not Applicable (Proceed to Section C)

☐ Supplemental Page(s) Attached

**PART I: NATURE OF EMERGENCY** (Describe in detail.)

Nicasio School District, along with all other school districts in the county, was closed October 28, 29 and 30, 2019 due to a Public Safety Power Shut-off by PG&E resulting from severe fire conditions in the North Bay region.

**PART II: SCHOOL INFORMATION** (Use the supplemental Excel form at <https://www.cde.ca.gov/fg/aa/pa/j13a.asp> if more than 10 lines are needed for this request. Attach a copy of a school calendar. If the request is for multiple school sites, and the sites have differing school calendars, attach a copy of each different school calendar to the request.)

A	B	C	D	E	F	G	H	I
School Name	School Code	Site Type	Days in School Calendar	Emergency Days Built In	Built In Emergency Days Used	Date(s) of Emergency Closure	Closure Dates Requested	Total Number of Days Requested
Nicasio School	6024483	K-8 School	180	0	0	Oct 28, 29 & 30, 2019	Oct 28, 29 & 30, 2019	3

**PART III: CLOSURE HISTORY** (List closure history for all schools in Part II. Refer to the instructions for an example.)

A	B	C	D	E	F
School Name	School Code	Fiscal Year	Closure Dates	Nature	Weather Related Yes/No
Nicasio School	6024483	2018-19	Nov. 16, 2018	Hazardous air quality due to firestorm emergency	Y
Nicasio School	6024483	2017-18	Oct. 13, 2017	Hazardous air quality due to firestorm emergency	Y
Nicasio School	6024483	2016-17	Jan. 4, 19 & 20 and Feb. 9 2017	Power Outages due to three winter rain/wind storms	Y
Nicasio School	6024483	2014-15	Dec. 11, 2014	Power Outage & impassable roads due to wind/rainstorm	Y
Nicasio School	6024483	2012-13	Apr. 24, 2013	Power Outage due to local fire	N
Nicasio School	6024483	2012-13	Nov. 20, 2012	Power Outage	N

**SECTION C: MATERIAL DECREASE**

☒ Not Applicable (Proceed to Section D)

☐ Supplemental Page(s) Attached

**PART I: NATURE OF EMERGENCY** (Describe in detail.)

**PART II: MATERIAL DECREASE CALCULATION** (Use the supplemental Excel file at <https://www.cde.ca.gov/fg/aa/pa/j13a.asp> if more than 10 lines are needed for this request. Refer to the instructions for information on completing the form including the definition of "normal" attendance.)

A	B	C	D	E	F	G*	H
School Name	School Code	"Normal" Attendance (October/May)	Dates Used for Determining "Normal" Attendance	Date of Emergency	Actual Attendance	Qualifier: 90% or Less (F/C)	Net Increase of Apportionment Days (C-F)
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
Total:		0.00			0		0.00

**PART III: MATERIAL DECREASE CALCULATION FOR CONTINUATION HIGH SCHOOLS** (Provide the attendance in hours. Use the supplemental Excel file at <https://www.cde.ca.gov/fg/aa/pa/j13a.asp> if more than 5 lines are needed for this request. Refer to the instructions for information on completing the form including the definition of "normal" attendance.)

A	B	C	D	E	F	G*	H
School Name	School Code	"Normal" Attendance Hours	Date Used for Determining "Normal" Attendance	Date of Emergency	Actual Attendance Hours	Qualifier: 90% or Less (F/C)	Net Increase of Hours (C-F)
						0.00%	0.00
						0.00%	0.00
						0.00%	0.00
						0.00%	0.00
						0.00%	0.00
Total:		0.00			0.00		0.00

\*Qualifier should be 90% or less except when the governor declares a state of emergency or in the case of a Necessary Small School (NSS) site.

**SECTION D: LOST OR DESTROYED ATTENDANCE RECORDS**

☒ **Not Applicable (Proceed to Section E)**

**PART I: PERIOD OF REQUEST** The entire period covered by the lost or destroyed records commences with \_\_\_\_\_ up to and including \_\_\_\_\_.

**PART II: CIRCUMSTANCES** (Describe below circumstances and extent of records lost or destroyed.)

**PART III: PROPOSAL** (Describe below the proposal to reconstruct attendance records or estimate attendance in the absence of records.)

**SECTION E: AFFIDAVIT**

**PART I: AFFIDAVIT OF SCHOOL DISTRICT, COUNTY OFFICE OF EDUCATION, OR CHARTER SCHOOL GOVERNING BOARD MEMBERS** – All applicable sections below must be completed to process this J-13A request.

We, members constituting a majority of the governing board of Nicasio School District, hereby swear (or affirm) that the foregoing statements are true and are based on official records.

Board Members Names

Board Members Signatures

Michelle Rutledge

Elaine Doss

Mark Burton

At least a majority of the members of the governing board shall execute this affidavit.

Subscribed and sworn (or affirmed) before me, this 5th day of December, 2019.

Witness: \_\_\_\_\_ Title: \_\_\_\_\_ of \_\_\_\_\_ County, California  
(Name) (Signature)

**PART II: APPROVAL BY SUPERINTENDENT OF CHARTER SCHOOL AUTHORIZER** (Only applicable to charter school requests)

Superintendent (or designee): \_\_\_\_\_ Authorizing LEA Name: \_\_\_\_\_  
(Name) (Signature)

**PART III: AFFIDAVIT OF COUNTY SUPERINTENDENT OF SCHOOLS**

The information and statements contained in the foregoing request are true and correct to the best of my knowledge and belief.

County Superintendent of Schools (or designee): \_\_\_\_\_  
(Name) (Signature)

Subscribed and sworn (or affirmed) before me, this \_\_\_\_\_ day of \_\_\_\_\_.

Witness: \_\_\_\_\_ Title: \_\_\_\_\_ of \_\_\_\_\_ County, California  
(Name) (Signature)

COE contact/individual responsible for completing this section:

Name: \_\_\_\_\_ Title: \_\_\_\_\_ Phone: \_\_\_\_\_ E-mail: \_\_\_\_\_

# Nicasio School District

Since 1862

Board of Trustees

Michelle Rutledge, *Board President* ~ Elaine Doss, *Trustee* ~ Mark Burton, *Trustee*

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To: Nicasio School District Board of Trustees  
From: Nancy Neu, Interim Superintendent  
Date: December 5, 2019  
Re: Consent: Personnel Action

**Objective:**

To approve Personnel Action regarding an increase of Full Time Equivalent (FTE) certificated staffing based on programmatic needs.

**Background:**

Due to the ongoing absence of staff, administration is requesting a continued increase of the school's classroom certificated FTEs from 3.0FTE to 4.0FTE.

- Kristy Snaith, will continue as a 1.0 FTE from January 1- February 29, 2020.

**Recommendation:**

Staff recommends approval of the Personnel Action as provided based on the needs of the students.

# Nicasio School District

Since 1862

Agenda Item # 7a

## Board of Trustees

Michelle Rutledge, *Board President* ~ Elaine Doss, *Trustee* ~ Mark Burton, *Trustee*

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To: Nicasio School District Board of Trustees  
From: Margie Bonardi, CBO  
Date: December 5, 2019  
Re: 2019-20 First Interim Report

**Objective:** Local educational agencies (LEA'S) are required to file two reports during a fiscal year; interim reports, on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31.

**Background:** This period covers changes to revenue and expenditure that have occurred since districts developed their initial adopted budget, June 2019, until the end of the fourth month of the current fiscal year, October 2019.

**Funding Source/Cost:** Total Revenue (all sources) \$ 1,096,410  
Total Expenditures (all sources) \$ 1,167,423

**Recommendation:** Staff recommends approval of the district's First Interim Report

# **NICASIO SCHOOL DISTRICT**

**2019-20**

## **FIRST INTERIM REPORT**

### **Packet includes:**

- A. two column comparison; Adopted budget to First Interim Revised budget with budget revisions**
  
- B. four column comparison; Adopted budget, First Interim Revised budget, Multi Year Projections for 2020-21 and 2021-22 with assumptions used for projections .**

**NICASIO SCHOOL DISTRICT**

**2019-20**

**First Interim**

**FUND 01**

**General Fund**



## COMPARISON - ADOPTED BUDGET TO FIRST INTERIM EXPLANATION OF REVENUE AND EXPENDITURE CHANGES

General Fund Revisions - First Interim December 5, 2019  
2019-20 Fiscal Year

	Adopted Budget	First Interim Revisions 12-05-19		Increase/Decrease From Adopted Budget
<b>Revenues:</b>				
Revenue Limit Sources 8010-8099	723,179	730,751	1	7,572
Federal Revenue 8100-8299	21,102	21,151	2	49
Other State Revenues 8300-8599	47,085	47,058	3	(27)
Other Local Revenues 8600-8799	283,435	297,450	4	14,015
<b>Total Revenues</b>	<b>1,074,801</b>	<b>1,096,410</b>		<b>21,609</b>
<b>Expenditures:</b>				
Certificated Salaries 1000-1999	298,903	359,480	5	(60,577)
Classified Salaries 2000-2999	176,130	182,292	6	(6,162)
Employee Benefits 3000-3999	158,229	169,538	7	(11,309)
Books and Supplies 4000-4999	29,620	57,916	8	(28,296)
Services/Other Operating 5000-5999	264,438	278,279	9	(13,841)
Capital Outlay 6400-6499	-	-		-
Transfers to Agencies (excess costs)	119,918	119,918	10	-
Indirect Costs 7300-7399		-		-
<b>Total Expenditures</b>	<b>1,047,238</b>	<b>1,167,423</b>		<b>(120,185)</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>27,563</b>	<b>(71,013)</b>		
<b>Beginning Fund Balance</b>	<b>443,358</b>	<b>477,136</b>		<b>33,778</b>
<b>Adjustments</b>				
Ending Fund Balance	470,921	- 406,123		(64,798)

<b>Fund balance adjusted from Budget Adoption (Actual) with revisions to budgeted Revenue/ Expendi</b>	<b>(98,576)</b>
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**General Fund #01**  
**Budget Revisions for 1st Interim Report**

1. Property Tax increase per County Treasurer J29 as of Oct. 31, 2019	<u>7,572</u>
2. Federal Revenues decrease Federal REAP award	
	<u>49</u>
3. State Mandated Cost 1 time Grant increase	<u>(27)</u>
4. Local Revenue increase School Rules Donation, classroom fundraising, Foundation Grants	<u>14,015</u>
<b>Total change in general fund revenues</b>	<b><u>21,609</u></b>

5. Certificated salaries - adjust to negotiated salary increase (2%) plus addition of 1.0 FTE teaching position (temp)	
<b>Total change in certificated salaries</b>	<u>(60,577)</u>
6. Classified salaries - adjust to negotiated salary increase (2%)	
<b>Total change in classified salaries</b>	<u>(6,162)</u>
7.. Adjust salary driven benefits for revised salaries	
Increase Kaiser costs from 7% to 7.5% - negotiated increase	
<b>Total change in benefits</b>	<u>(11,309)</u>
8. Increase instructional supplies/carryover Lottery and Foundation accounts	
Increase equipment budget, replace computer equipment	
<b>Total change in books, supplies &amp; materials</b>	<u>(28,296)</u>
9.. Budget Foundation support Networking; plus one time payment prior year payment	
Adjust inc for MCOE Counseling Contract/ decrease in OT Services	
Adjust ongoing contracts for current amount; Audit, Property Insurance, Copier repair costs	
<b>Total change in Services &amp; other operating expenditures</b>	<u>(13,841)</u>
<b>Total change in general fund expenditures</b>	<b><u>(120,185)</u></b>

<b>Total change in funding (Revenue/Expenditure at 1st Interim</b>	<b><u>(98,576)</u></b>
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# NICASIO School District

## 2019-20 First Interim Budget Overview

December 5, 2019

# First Interim Report

## What is First Interim:

- State Law requiring Districts to report periodic budget certification
  - Covers the period from July 1 to October 31 of each year.
  - Formal benchmark for one-third of the year (revenue & expenditure trends contained in report usually continue for the remainder of the year)
- Board's must certify that it can meet it's financial obligations for the current and next two years.

# NICASIO SCHOOL DISTRICT

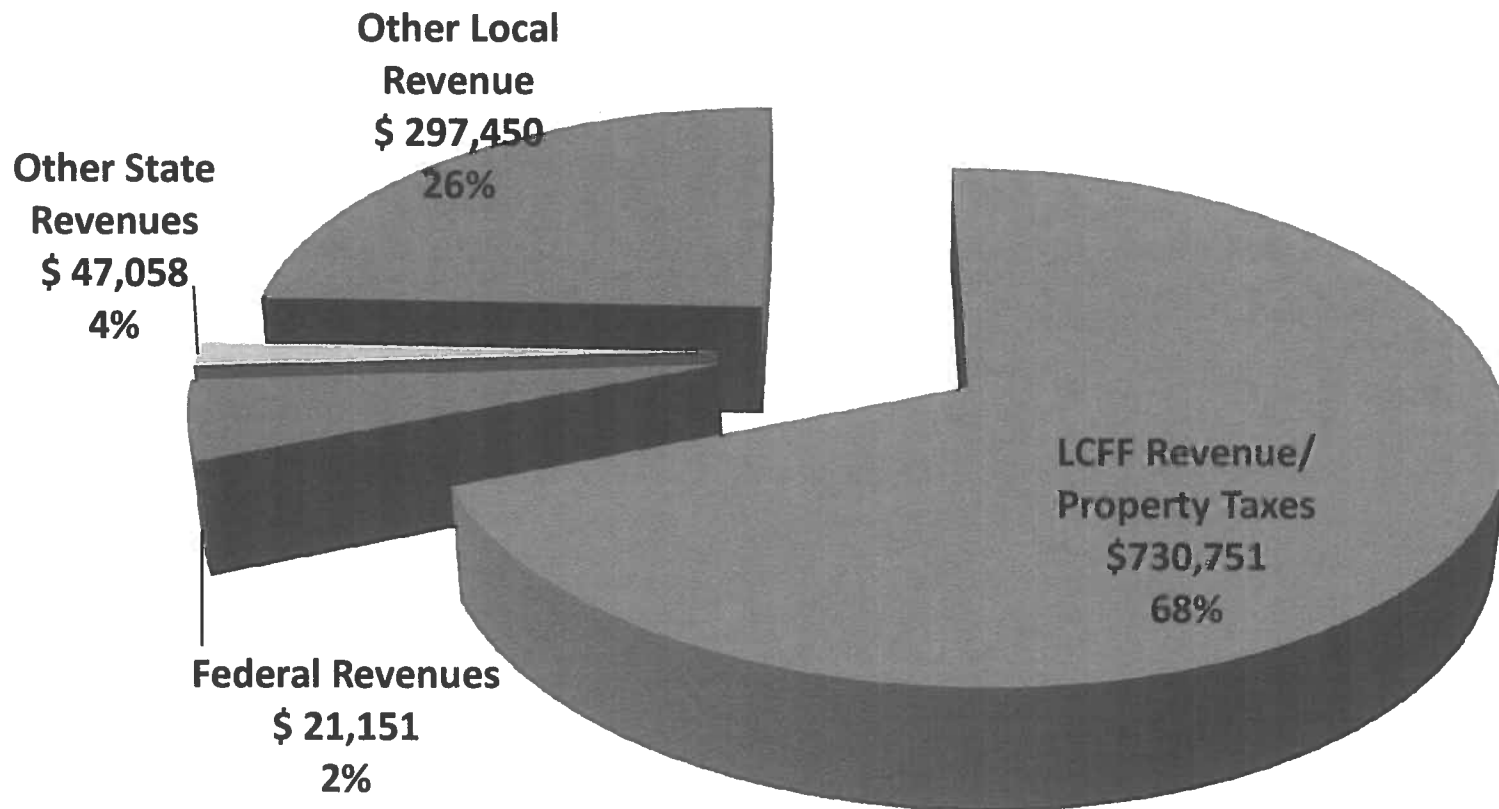
## Revenue Detail

### 2019-20

Revenue Source	Budget Adoption	First Interim
Property Tax/LCFF Limit Sources	\$ 723,179	\$ 730,751
Federal Revenues (Special Ed, TitleII-III, REAP)	\$ 21,102	\$ 21,151
Other State Revenues (Mandated Costs Block Grant, 1x Funding, Lottery)	\$ 47,085	\$ 47,058
Other Local Income (Parcel Tax, Interagency Services, Foundation Grants, MCOE Sp Ed Transfer)	\$ 283,435	\$ 297,450
<b>Total Revenues</b>	<b>\$ 1,074,801</b>	<b>\$ 1,096,410</b>

# NICASIO SCHOOL DISTRICT

## Total Revenues 2019-20



# NICASIO SCHOOL DISTRICT

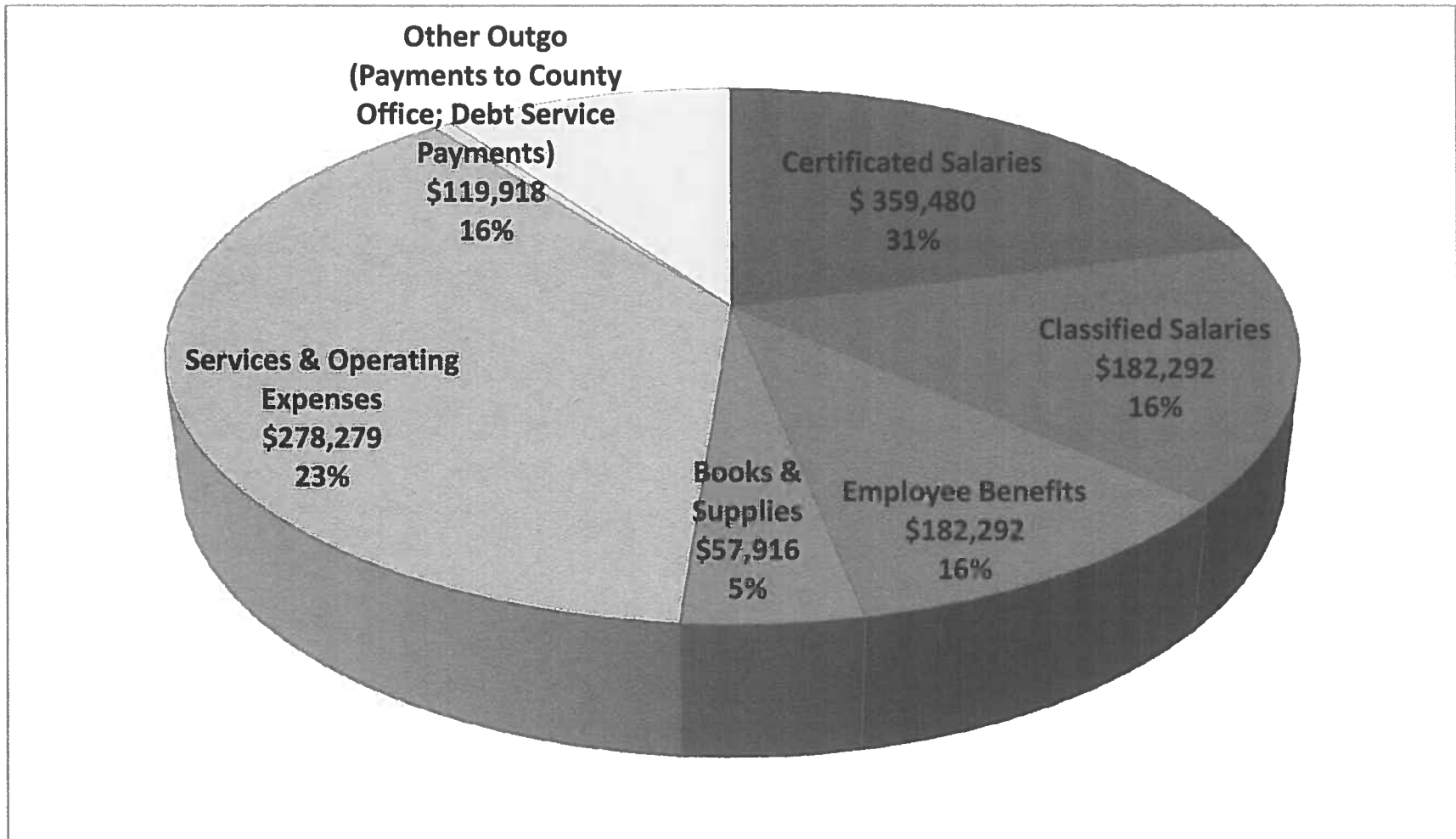
## 2019-20

### Total Expenditure Details

<b>Expenditure Type</b>	<b>Budget Adoption</b>	<b>First Interim</b>
Certificated Salaries –(Teachers, Principal)	\$ 298,903	\$ 359,480
Classified Salaries-(Aides, Office, Custodial)	\$ 176,130	\$ 182,292
Employee Benefits-(Health, Payroll Taxes)	\$ 158,229	\$ 169,538
Books & Supplies- (Classroom, Office & Admin, Maintenance)	\$ 29,620	\$ 57,916
Services & Operating Expenses- (Utilities, Sp Ed Providers, Audit, Insurance )	\$ 264,438	\$ 278,279
Other Outgo (Payments to County Office & Debt Service Payments)	\$ 119,918	\$ 119,918
<b>Total Expenditures</b>	<b>\$ 1,047,238</b>	<b>\$ 1,167,423</b>

# NICASIO SCHOOL DISTRICT

## Expenditures 2019-20



12/06/18



# 2019-20 First Interim Revenue and Expenditure Summary

▣ Total Revenues	\$ 1,096,410
▣ Total Expenditures	\$ 1,167,423

▣ Net Increase (Decrease) \$ - 71,013

■ In Fund Balance

■ NOTE: At Budget Adoption the projected net increase in fund balance was \$ + 27,563

# COMMON MESSAGE

- ▣ Plan for MYP; 2 years out, continue to be cautious and focus on reduction strategies, develop financial projections and contingency plans accordingly
- ▣ Build Reserves: Community Funded Districts are advised to maintain reserves much greater than the State required minimum ( School Services of California advises school districts to try and maintain a minimum 16-18% reserve)

# CHALLENGES

- ▣ Special Education Encroachment; Costs are unpredictable
- ▣ District is Deficit Spending in the two (2) out years

2019-20 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	723,179.00	723,179.00	9,574.00	730,751.00	7,572.00	1.0%
2) Federal Revenue		8100-8299	21,102.00	21,102.00	294.00	21,151.00	49.00	0.2%
3) Other State Revenue		8300-8599	47,085.00	47,085.00	(2.25)	47,058.00	(27.00)	-0.1%
4) Other Local Revenue		8600-8799	283,435.00	283,435.00	56,833.00	297,450.00	14,015.00	4.9%
5) TOTAL, REVENUES			1,074,801.00	1,074,801.00	66,698.75	1,096,410.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	298,903.00	298,903.00	88,507.10	359,480.00	(60,577.00)	-20.3%
2) Classified Salaries		2000-2999	176,130.00	176,130.00	55,003.68	182,292.00	(6,162.00)	-3.5%
3) Employee Benefits		3000-3999	158,229.00	158,229.00	36,567.74	169,538.00	(11,309.00)	-7.1%
4) Books and Supplies		4000-4999	29,620.00	29,620.00	12,595.24	57,916.00	(28,296.00)	-95.5%
5) Services and Other Operating Expenditures		5000-5999	264,438.00	264,438.00	39,481.80	278,279.00	(13,841.00)	-5.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	119,918.00	119,918.00	0.00	119,918.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,047,238.00	1,047,238.00	232,155.56	1,167,423.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			27,563.00	27,563.00	(165,456.81)	(71,013.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2019-20 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			27,563.00	27,563.00	(165,456.81)	(71,013.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	443,358.00	443,358.00		477,135.94	33,777.94	7.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			443,358.00	443,358.00		477,135.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			443,358.00	443,358.00		477,135.94		
2) Ending Balance, June 30 (E + F1e)			470,921.00	470,921.00		406,122.94		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,000.00	1,000.00		1,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	13,387.00	13,387.00		2,176.27		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	180,219.00	180,219.00		180,219.00		
Board Reserve for Special Education	0000	9780	45,000.00					
Board Special Reserve	0000	9780	135,219.00					
Board Reserve for Special Education	0000	9780		45,000.00				
Board Reserve	0000	9780		135,219.00				
Board Reserve for Special Education	0000	9780				45,000.00		
Board Special Reserve	0000	9780				135,219.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	67,000.00	67,000.00		67,000.00		
Unassigned/Unappropriated Amount		9790	209,315.00	209,315.00		155,727.67		

2019-20 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	21,102.00	21,102.00	294.00	21,151.00	49.00	0.2%
3) Other State Revenue		8300-8599	39,710.00	39,710.00	(136.69)	39,710.00	0.00	0.0%
4) Other Local Revenue		8600-8799	264,098.00	264,098.00	54,271.00	278,113.00	14,015.00	5.3%
5) TOTAL, REVENUES			324,910.00	324,910.00	54,428.31	338,974.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	92,275.00	92,275.00	28,446.93	103,320.00	(11,045.00)	-12.0%
2) Classified Salaries		2000-2999	45,902.00	45,902.00	10,279.50	44,902.00	1,000.00	2.2%
3) Employee Benefits		3000-3999	66,953.00	66,953.00	8,544.39	67,915.00	(962.00)	-1.4%
4) Books and Supplies		4000-4999	14,155.00	14,155.00	6,632.71	34,419.00	(20,264.00)	-143.2%
5) Services and Other Operating Expenditures		5000-5999	68,010.00	68,010.00	14,723.69	79,723.00	(11,713.00)	-17.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	112,388.00	112,388.00	0.00	112,388.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			399,683.00	399,683.00	68,627.22	442,667.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(74,773.00)	(74,773.00)	(14,198.91)	(103,693.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	72,797.00	72,797.00	0.00	74,441.00	1,644.00	2.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			72,797.00	72,797.00	0.00	74,441.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,976.00)	(1,976.00)	(14,198.91)	(29,252.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,362.00	15,362.00		31,428.27	16,066.27	104.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,362.00	15,362.00		31,428.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,362.00	15,362.00		31,428.27		
2) Ending Balance, June 30 (E + F1e)			13,386.00	13,386.00		2,176.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	13,387.00	13,387.00		2,176.27		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(1.00)	(1.00)		0.00		

2019-20 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	723,179.00	723,179.00	9,574.00	730,751.00	7,572.00	1.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,375.00	7,375.00	134.44	7,348.00	(27.00)	-0.4%
4) Other Local Revenue		8600-8799	19,337.00	19,337.00	2,562.00	19,337.00	0.00	0.0%
5) TOTAL, REVENUES			749,891.00	749,891.00	12,270.44	757,436.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	206,628.00	206,628.00	60,060.17	256,160.00	(49,532.00)	-24.0%
2) Classified Salaries		2000-2999	130,228.00	130,228.00	44,724.18	137,390.00	(7,162.00)	-5.5%
3) Employee Benefits		3000-3999	91,276.00	91,276.00	28,023.35	101,623.00	(10,347.00)	-11.3%
4) Books and Supplies		4000-4999	15,465.00	15,465.00	5,962.53	23,497.00	(8,032.00)	-51.9%
5) Services and Other Operating Expenditures		5000-5999	196,428.00	196,428.00	24,758.11	198,556.00	(2,128.00)	-1.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,530.00	7,530.00	0.00	7,530.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			647,555.00	647,555.00	163,528.34	724,756.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			102,336.00	102,336.00	(151,257.90)	32,680.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(72,797.00)	(72,797.00)	0.00	(74,441.00)	(1,644.00)	2.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(72,797.00)	(72,797.00)	0.00	(74,441.00)		



2019-20 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			29,539.00	29,539.00	(151,257.90)	(41,761.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	427,996.00	427,996.00		445,707.67	17,711.67	4.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			427,996.00	427,996.00		445,707.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			427,996.00	427,996.00		445,707.67		
2) Ending Balance, June 30 (E + F1e)			457,535.00	457,535.00		403,946.67		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,000.00	1,000.00		1,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	180,219.00	180,219.00		180,219.00		
Board Reserve for Special Education	0000	9780	45,000.00					
Board Special Reserve	0000	9780	135,219.00					
Board Reserve for Special Education	0000	9780		45,000.00				
Board Reserve	0000	9780		135,219.00				
Board Reserve for Special Education	0000	9780				45,000.00		
Board Special Reserve	0000	9780				135,219.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	67,000.00	67,000.00		67,000.00		
Unassigned/Unappropriated Amount		9790	209,316.00	209,316.00		155,727.67		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	723,179.00	723,179.00	9,574.00	730,751.00	7,572.00	1.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,375.00	7,375.00	134.44	7,348.00	(27.00)	-0.4%
4) Other Local Revenue		8600-8799	19,337.00	19,337.00	2,562.00	19,337.00	0.00	0.0%
5) TOTAL, REVENUES			749,891.00	749,891.00	12,270.44	757,436.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	206,628.00	206,628.00	60,060.17	256,160.00	(49,532.00)	-24.0%
2) Classified Salaries		2000-2999	130,228.00	130,228.00	44,724.18	137,390.00	(7,162.00)	-5.5%
3) Employee Benefits		3000-3999	91,276.00	91,276.00	28,023.35	101,623.00	(10,347.00)	-11.3%
4) Books and Supplies		4000-4999	15,465.00	15,465.00	5,962.53	23,497.00	(8,032.00)	-51.9%
5) Services and Other Operating Expenditures		5000-5999	196,428.00	196,428.00	24,758.11	198,556.00	(2,128.00)	-1.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,530.00	7,530.00	0.00	7,530.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			647,555.00	647,555.00	163,528.34	724,756.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			102,336.00	102,336.00	(151,257.90)	32,680.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(72,797.00)	(72,797.00)	0.00	(74,441.00)	(1,644.00)	2.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(72,797.00)	(72,797.00)	0.00	(74,441.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			29,539.00	29,539.00	(151,257.90)	(41,761.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	427,996.00	427,996.00		445,707.67	17,711.67	4.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			427,996.00	427,996.00		445,707.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			427,996.00	427,996.00		445,707.67		
2) Ending Balance, June 30 (E + F1e)			457,535.00	457,535.00		403,946.67		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,000.00	1,000.00		1,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	180,219.00	180,219.00		180,219.00		
Board Reserve for Special Education	0000	9780	45,000.00					
Board Special Reserve	0000	9780	135,219.00					
Board Reserve for Special Education	0000	9780		45,000.00				
Board Reserve	0000	9780		135,219.00				
Board Reserve for Special Education	0000	9780				45,000.00		
Board Special Reserve	0000	9780				135,219.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	67,000.00	67,000.00		67,000.00		
Unassigned/Unappropriated Amount		9790	209,316.00	209,316.00		155,727.67		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	39,589.00	39,589.00	7,521.00	39,589.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	7,708.00	7,708.00	2,053.00	7,708.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	3,054.00	3,054.00	0.00	2,948.00	(106.00)	-3.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	669,761.00	669,761.00	0.00	677,212.00	7,451.00	1.1%
Unsecured Roll Taxes		8042	12,593.00	12,593.00	0.00	12,820.00	227.00	1.8%
Prior Years' Taxes		8043	474.00	474.00	0.00	474.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			733,179.00	733,179.00	9,574.00	740,751.00	7,572.00	1.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(10,000.00)	(10,000.00)	0.00	(10,000.00)	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			723,179.00	723,179.00	9,574.00	730,751.00	7,572.00	1.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,245.00	1,245.00	0.00	1,218.00	(27.00)	-2.2%
Lottery - Unrestricted and Instructional Materials		8560	5,965.00	5,965.00	99.44	5,965.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	165.00	165.00	35.00	165.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>7,375.00</b>	<b>7,375.00</b>	<b>134.44</b>	<b>7,348.00</b>	<b>(27.00)</b>	<b>-0.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	12,000.00	12,000.00	0.00	12,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,000.00	1,000.00	225.00	1,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	2,337.00	2,337.00	2,337.00	2,337.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>19,337.00</b>	<b>19,337.00</b>	<b>2,562.00</b>	<b>19,337.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>749,891.00</b>	<b>749,891.00</b>	<b>12,270.44</b>	<b>757,436.00</b>	<b>7,545.00</b>	<b>1.0%</b>

2019-20 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	138,792.00	138,792.00	39,484.52	184,256.00	(45,464.00)	-32.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	67,836.00	67,836.00	20,575.65	71,904.00	(4,068.00)	-6.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			206,628.00	206,628.00	60,060.17	256,160.00	(49,532.00)	-24.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	21,427.00	21,427.00	5,791.11	23,100.00	(1,673.00)	-7.8%
Classified Support Salaries		2200	33,997.00	33,997.00	12,442.98	36,024.00	(2,027.00)	-6.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	73,304.00	73,304.00	26,490.09	76,766.00	(3,462.00)	-4.7%
Other Classified Salaries		2900	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			130,228.00	130,228.00	44,724.18	137,390.00	(7,162.00)	-5.5%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	34,939.00	34,939.00	11,142.82	43,931.00	(8,992.00)	-25.7%
PERS		3201-3202	21,197.00	21,197.00	7,448.48	21,618.00	(421.00)	-2.0%
OASDI/Medicare/Alternative		3301-3302	14,171.00	14,171.00	4,152.31	13,637.00	534.00	3.8%
Health and Welfare Benefits		3401-3402	14,060.00	14,060.00	3,105.44	14,355.00	(295.00)	-2.1%
Unemployment Insurance		3501-3502	151.00	151.00	52.40	188.00	(37.00)	-24.5%
Workers' Compensation		3601-3602	6,758.00	6,758.00	2,121.90	7,894.00	(1,136.00)	-16.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			91,276.00	91,276.00	28,023.35	101,623.00	(10,347.00)	-11.3%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	3,000.00	3,000.00	2,448.59	3,000.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	11,465.00	11,465.00	3,513.94	18,497.00	(7,032.00)	-61.3%
Noncapitalized Equipment		4400	1,000.00	1,000.00	0.00	2,000.00	(1,000.00)	-100.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,465.00	15,465.00	5,962.53	23,497.00	(8,032.00)	-51.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,620.00	5,620.00	0.00	5,620.00	0.00	0.0%
Dues and Memberships		5300	1,725.00	1,725.00	1,886.00	2,100.00	(375.00)	-21.7%
Insurance		5400-5450	6,403.00	6,403.00	6,403.00	6,403.00	0.00	0.0%
Operations and Housekeeping Services		5500	42,750.00	42,750.00	4,752.89	43,350.00	(600.00)	-1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,650.00	7,650.00	3,122.70	8,253.00	(603.00)	-7.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	120,450.00	120,450.00	8,453.00	121,000.00	(550.00)	-0.5%
Communications		5900	11,830.00	11,830.00	140.52	11,830.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			196,428.00	196,428.00	24,758.11	198,556.00	(2,128.00)	-1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	2,637.00	2,637.00	0.00	2,637.00	0.00	0.0%
Other Debt Service - Principal		7439	4,893.00	4,893.00	0.00	4,893.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,530.00	7,530.00	0.00	7,530.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			647,555.00	647,555.00	163,528.34	724,756.00	(77,201.00)	-11.9%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(147,797.00)	(147,797.00)	0.00	(149,441.00)	(1,644.00)	1.1%
Contributions from Restricted Revenues		8990	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(72,797.00)	(72,797.00)	0.00	(74,441.00)	(1,644.00)	2.3%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(72,797.00)	(72,797.00)	0.00	(74,441.00)	(1,644.00)	2.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	21,102.00	21,102.00	294.00	21,151.00	49.00	0.2%
3) Other State Revenue		8300-8599	39,710.00	39,710.00	(136.69)	39,710.00	0.00	0.0%
4) Other Local Revenue		8600-8799	264,098.00	264,098.00	54,271.00	278,113.00	14,015.00	5.3%
5) TOTAL, REVENUES			324,910.00	324,910.00	54,428.31	338,974.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	92,275.00	92,275.00	28,446.93	103,320.00	(11,045.00)	-12.0%
2) Classified Salaries		2000-2999	45,902.00	45,902.00	10,279.50	44,902.00	1,000.00	2.2%
3) Employee Benefits		3000-3999	66,953.00	66,953.00	8,544.39	67,915.00	(962.00)	-1.4%
4) Books and Supplies		4000-4999	14,155.00	14,155.00	6,632.71	34,419.00	(20,264.00)	-143.2%
5) Services and Other Operating Expenditures		5000-5999	68,010.00	68,010.00	14,723.69	79,723.00	(11,713.00)	-17.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	112,388.00	112,388.00	0.00	112,388.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			399,683.00	399,683.00	68,627.22	442,667.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(74,773.00)	(74,773.00)	(14,198.91)	(103,693.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	72,797.00	72,797.00	0.00	74,441.00	1,644.00	2.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			72,797.00	72,797.00	0.00	74,441.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,976.00)	(1,976.00)	(14,198.91)	(29,252.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,362.00	15,362.00		31,428.27	16,066.27	104.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,362.00	15,362.00		31,428.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,362.00	15,362.00		31,428.27		
2) Ending Balance, June 30 (E + F1e)			13,386.00	13,386.00		2,176.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	13,387.00	13,387.00		2,176.27		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(1.00)	(1.00)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	382.00	382.00	0.00	382.00	0.00	0.0%
Special Education Discretionary Grants		8182	2,515.00	2,515.00	0.00	2,515.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,126.00	1,126.00	294.00	1,175.00	49.00	4.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,288.00	1,288.00	0.00	1,288.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	15,791.00	15,791.00	0.00	15,791.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			21,102.00	21,102.00	294.00	21,151.00	49.00	0.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materi:		8560	2,093.00	2,093.00	203.31	2,093.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	37,617.00	37,617.00	(340.00)	37,617.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			39,710.00	39,710.00	(136.69)	39,710.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	201,593.00	201,593.00	0.00	201,593.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	42,218.00	42,218.00	54,271.00	56,233.00	14,015.00	33.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	20,287.00	20,287.00	0.00	20,287.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>264,098.00</b>	<b>264,098.00</b>	<b>54,271.00</b>	<b>278,113.00</b>	<b>14,015.00</b>	<b>5.3%</b>
<b>TOTAL, REVENUES</b>			<b>324,910.00</b>	<b>324,910.00</b>	<b>54,428.31</b>	<b>338,974.00</b>	<b>14,064.00</b>	<b>4.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	92,275.00	92,275.00	28,446.93	103,320.00	(11,045.00)	-12.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			92,275.00	92,275.00	28,446.93	103,320.00	(11,045.00)	-12.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	45,902.00	45,902.00	10,279.50	44,902.00	1,000.00	2.2%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			45,902.00	45,902.00	10,279.50	44,902.00	1,000.00	2.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	46,774.00	46,774.00	4,435.44	49,140.00	(2,366.00)	-5.1%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,806.00	4,806.00	1,159.28	4,992.00	(186.00)	-3.9%
Health and Welfare Benefits		3401-3402	12,479.00	12,479.00	2,146.05	10,628.00	1,851.00	14.8%
Unemployment Insurance		3501-3502	76.00	76.00	19.40	82.00	(6.00)	-7.9%
Workers' Compensation		3601-3602	2,818.00	2,818.00	784.22	3,073.00	(255.00)	-9.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			66,953.00	66,953.00	8,544.39	67,915.00	(962.00)	-1.4%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.0%
Books and Other Reference Materials		4200	2,093.00	2,093.00	1,585.27	2,093.00	0.00	0.0%
Materials and Supplies		4300	5,062.00	5,062.00	2,142.56	20,831.00	(15,769.00)	-311.5%
Noncapitalized Equipment		4400	5,000.00	5,000.00	904.88	9,495.00	(4,495.00)	-89.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,155.00	14,155.00	6,632.71	34,419.00	(20,264.00)	-143.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,126.00	1,126.00	118.69	1,175.00	(49.00)	-4.4%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	66,884.00	66,884.00	12,605.00	72,548.00	(5,664.00)	-8.5%
Communications		5900	0.00	0.00	2,000.00	6,000.00	(6,000.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			68,010.00	68,010.00	14,723.69	79,723.00	(11,713.00)	-17.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	112,388.00	112,388.00	0.00	112,388.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			112,388.00	112,388.00	0.00	112,388.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			399,683.00	399,683.00	68,627.22	442,667.00	(42,984.00)	-10.8%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	147,797.00	147,797.00	0.00	149,441.00	1,644.00	1.1%
Contributions from Restricted Revenues		8990	(75,000.00)	(75,000.00)	0.00	(75,000.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			72,797.00	72,797.00	0.00	74,441.00	1,644.00	2.3%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			72,797.00	72,797.00	0.00	74,441.00	(1,644.00)	2.3%

**NICASIO SCHOOL DISTRICT**

**2019-20**

**First Interim**

**MULTI YEAR PROJECTIONS**

## MULTI YEAR PROJECTIONS - 2020-21 / 2021-22 WITH ASSUMPTIONS

page 1

2019-20 First Interim Budget

NICASIO SCHOOL DISTRICT

1st Interim

	2019-20 Adopted	2019-20 1st Interim	2020-21 MYP	2021-22 MYP
LCFF Sources	723,179	730,751	744,620	758,766
Federal Revenues	21,102	21,151	21,151	21,151
State Revenues	47,085	47,058	48,469	49,827
Local Revenues	283,435	297,450	301,047	308,813
<b>Total Revenues</b>	<b>1,074,801</b>	<b>1,096,410</b>	<b>1,115,287</b>	<b>1,138,557</b>
Certificated	298,903	359,480	328,975	339,146
Classified	176,130	182,292	183,899	185,739
Benefits	158,229	169,538	174,800	183,030
Supplies	29,620	57,916	31,542	32,425
Services	264,438	278,279	269,767	274,110
Capital Outlay	-	-	-	-
Other Outgo: MCOE, Early Retirement	119,918	119,918	127,785	136,203
<b>Total Expenditures</b>	<b>1,047,238</b>	<b>1,167,423</b>	<b>1,116,768</b>	<b>1,150,653</b>
<b>Net Change</b>	<b>27,563</b>	<b>(71,013)</b>	<b>(1,481)</b>	<b>(12,096)</b>
Beginning Fund Balance	443,358	477,136	406,123	404,642
Ending Fund Balance	470,921	406,123	404,642	392,546

Components of Ending Fund Balance

	2019-20 Adopted	2019-20 1st Interim	2020-21 MYP	2021-22 MYP
Restricted	13,387	2,176	2,176	2,176
Reserved for Revolving Cash	1,000	1,000	1,000	1,000
Economic Uncertainty	67,000	67,000	67,000	67,000
Board Reserve for Uncertainty	135,219	135,219	135,219	135,219

Board Reserve for Special Education	45,000	45,000	45,000	45,000
<b>Undesignated/Unappropriated</b>	<b>209,315</b>	<b>155,728</b>	<b>154,247</b>	<b>142,151</b>
	<u>470,921</u>	<u>406,123</u>	<u>404,642</u>	<u>392,546</u>
Economic Uncertainty - state required	6%	6%	6%	6%
Board reserve for uncertainty	13%	12%	12%	12%
Board reserve for Special Education	4%	4%	4%	4%
Undesignated/Unappropriated	20%	13%	14%	12%
Total reserves available for uncertainty	<u>43%</u>	<u>38%</u>	<u>36%</u>	<u>34%</u>

### **Multi Year Projections: MYP**

**2020-21**

#### **Unrestricted: Revenue**

LCFF/Property Tax 2% increase taxes  
 Federal - No increase  
 State - 3% COLA increase  
 Local Revenue - no increase

#### **Unrestricted Expenditures**

##### **Salaries and benefits:**

Eliminate .60 FTE Cert. position-long term absence  
 Increase certificated salaries for step and column  
 Increase classified salaries for step

**Increase Health and Welfare benefits for all salary increases including:**

1. 7.5% projected increase for health benefits
2. STRS increase to 18.4% / PERS increase to 22.7%

#### **Restricted Revenue**

Federal funds no increase  
 Increase State revenue by COLA 2.57%  
 Increase Parcel Tax by 3% \$ 5,850  
 Decrease Parcel tax contribution to Unrestricted \$10,000 (carryover bal)

#### **Restricted Expenditures**

##### **Salaries and benefits:**

Eliminate .4 FTE Cert position-long term absence  
 Increase certificated salaries for step and column  
 Increase classified salaries for step

**Increase Health and Welfare benefits for all salary increases including:**

1. 7.5% projected increase for health benefits
2. STRS increase 18.4% / PERS increase 22.7%

### **Books, Supplies, Services, Equipment and Other Outgo**

Decrease supplies for all carry over funds ( i.e. Lottery, EPA)  
Increase books/supplies 3% COLA  
Decrease cost for teacher Induction Program  
Increase Utilities 3%  
Adjust ongoing, appropriate contracts by COLA

### **2021-22**

#### **Unrestricted: Revenue**

Increase Property tax 2%  
Federal-no increase  
Increase State funds by COLA 2.8%

#### **Unrestricted Expenditures**

Increase certificated salaries for step and column  
Increase classified salaries for step  
Increase Health and Welfare benefits for increase to salaries  
1. Decrease STRS to 18.1%,/ I ncrease PERS to 24.6%  
2. Increase health costs 7.5%  
Increase utilities 3%  
Adjust ongoing, appropriate contracts by COLA

### **Books, Supplies, Services, Equipment and Other Outgo**

Decrease supplies for all carry over funds ( i.e. Art, Spanish)  
Increase books/supplies 2.8% COLA  
Increase Utilities 2.8%  
Increase excess cost to MCOE by 7%  
Adjust ongoing, appropriate contracts by COLA

#### **Restricted Revenue**

Federal - no increase  
Increase State funds by COLA 2.8%  
Increase Parcel Tax 3%

#### **Restricted Expenditures**

Increase certificated salaries for step and column 1%  
Increase classified salaries for step  
Increase Health and Welfare benefits for increase to salaries  
1. Decrease STRS to 18.1%/ increase PERS to 24.6%  
2. Increase health costs 7.5%  
Increase excess cost to MCOE by 7%  
Adjust ongoing, appropriate contracts by COLA

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	730,751.00	1.90%	744,620.00	1.90%	758,766.00
2. Federal Revenues	8100-8299	21,151.00	0.00%	21,151.00	0.00%	21,151.00
3. Other State Revenues	8300-8599	47,058.00	3.00%	48,469.00	2.80%	49,827.00
4. Other Local Revenues	8600-8799	297,450.00	1.21%	301,047.00	2.58%	308,813.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		1,096,410.00	1.72%	1,115,287.00	2.09%	1,138,557.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				359,480.00		328,975.00
b. Step & Column Adjustment				7,990.00		10,171.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(38,495.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	359,480.00	-8.49%	328,975.00	3.09%	339,146.00
2. Classified Salaries						
a. Base Salaries				182,292.00		183,899.00
b. Step & Column Adjustment				1,607.00		1,840.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	182,292.00	0.88%	183,899.00	1.00%	185,739.00
3. Employee Benefits	3000-3999	169,538.00	3.10%	174,800.00	4.71%	183,030.00
4. Books and Supplies	4000-4999	57,916.00	-45.54%	31,542.00	2.80%	32,425.00
5. Services and Other Operating Expenditures	5000-5999	278,279.00	-3.06%	269,767.00	1.61%	274,110.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	119,918.00	6.56%	127,785.00	6.59%	136,203.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,167,423.00	-4.34%	1,116,768.00	3.03%	1,150,653.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(71,013.00)		(1,481.00)		(12,096.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		477,135.94		406,122.94		404,641.94
2. Ending Fund Balance (Sum lines C and D1)		406,122.94		404,641.94		392,545.94
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	2,176.27		2,176.27		2,176.27
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	180,219.00		180,219.00		180,219.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	67,000.00		67,000.00		67,000.00
2. Unassigned/Unappropriated	9790	155,727.67		154,246.67		142,150.67
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		406,122.94		404,641.94		392,545.94

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	67,000.00		67,000.00		67,000.00
c. Unassigned/Unappropriated	9790	155,727.67		154,246.67		142,150.67
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		222,727.67		221,246.67		209,150.67
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		19.08%		19.81%		18.18%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		36.00		36.00		36.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,167,423.00		1,116,768.00		1,150,653.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		1,167,423.00		1,116,768.00		1,150,653.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		58,371.15		55,838.40		57,532.65
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		69,000.00		69,000.00		69,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		69,000.00		69,000.00		69,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	730,751.00	1.90%	744,620.00	1.90%	758,766.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	7,348.00	2.99%	7,568.00	2.80%	7,780.00
4. Other Local Revenues	8600-8799	19,337.00	0.00%	19,337.00	0.00%	19,337.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(74,441.00)	10.61%	(82,340.00)	9.86%	(90,462.00)
6. Total (Sum lines A1 thru A5c)		682,995.00	0.91%	689,185.00	0.90%	695,421.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				256,160.00		229,665.00
b. Step & Column Adjustment				7,040.00		9,187.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(33,535.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	256,160.00	-10.34%	229,665.00	4.00%	238,852.00
2. Classified Salaries						
a. Base Salaries				137,390.00		137,873.00
b. Step & Column Adjustment				483.00		689.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	137,390.00	0.35%	137,873.00	0.50%	138,562.00
3. Employee Benefits	3000-3999	101,623.00	0.49%	102,117.00	4.12%	106,326.00
4. Books and Supplies	4000-4999	23,497.00	-27.81%	16,962.00	2.80%	17,437.00
5. Services and Other Operating Expenditures	5000-5999	198,556.00	-1.03%	196,519.00	1.17%	198,810.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,530.00	0.00%	7,530.00	0.00%	7,530.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		724,756.00	-4.70%	690,666.00	2.44%	707,517.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(41,761.00)		(1,481.00)		(12,096.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1c)		445,707.67		403,946.67		402,465.67
2. Ending Fund Balance (Sum lines C and D1)		403,946.67		402,465.67		390,369.67
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	180,219.00		180,219.00		180,219.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	67,000.00		67,000.00		67,000.00
2. Unassigned/Unappropriated	9790	155,727.67		154,246.67		142,150.67
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		403,946.67		402,465.67		390,369.67



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	67,000.00		67,000.00		67,000.00
c. Unassigned/Unappropriated	9790	155,727.67		154,246.67		142,150.67
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>222,727.67</b>		<b>221,246.67</b>		<b>209,150.67</b>
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d - \$ -33,535 Temp increase of .5 FTE Certificated salary - coverage for long term illness						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	21,151.00	0.00%	21,151.00	0.00%	21,151.00
3. Other State Revenues	8300-8599	39,710.00	3.00%	40,901.00	2.80%	42,047.00
4. Other Local Revenues	8600-8799	278,113.00	1.29%	281,710.00	2.76%	289,476.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	74,441.00	10.61%	82,340.00	9.86%	90,462.00
6. Total (Sum lines A1 thru A5c)		413,415.00	3.07%	426,102.00	4.00%	443,136.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				103,320.00		99,310.00
b. Step & Column Adjustment				950.00		984.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,960.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	103,320.00	-3.88%	99,310.00	0.99%	100,294.00
2. Classified Salaries						
a. Base Salaries				44,902.00		46,026.00
b. Step & Column Adjustment				1,124.00		1,151.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	44,902.00	2.50%	46,026.00	2.50%	47,177.00
3. Employee Benefits	3000-3999	67,915.00	7.02%	72,683.00	5.53%	76,704.00
4. Books and Supplies	4000-4999	34,419.00	-57.64%	14,580.00	2.80%	14,988.00
5. Services and Other Operating Expenditures	5000-5999	79,723.00	-8.12%	73,248.00	2.80%	75,300.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	112,388.00	7.00%	120,255.00	7.00%	128,673.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		442,667.00	-3.74%	426,102.00	4.00%	443,136.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(29,252.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		31,428.27		2,176.27		2,176.27
2. Ending Fund Balance (Sum lines C and D1)		2,176.27		2,176.27		2,176.27
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,176.27		2,176.27		2,176.27
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,176.27		2,176.27		2,176.27

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B2d - \$ -4,960 Deduction for long term sub (Res 9040) long term coverage certificated personnel						

**NICASIO SCHOOL DISTRICT**

**2019-20**

**First Interim**

**FUND 14**

**Deferred Maintenance**

2019-20 First Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	0.00	500.00	0.00	0.0%
5) TOTAL, REVENUES			10,500.00	10,500.00	0.00	10,500.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,000.00	5,000.00	1,540.00	5,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,000.00	5,000.00	1,540.00	5,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,500.00	5,500.00	(1,540.00)	5,500.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2019-20 First Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,500.00	5,500.00	(1,540.00)	5,500.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	36,257.00	36,257.00		36,327.12	70.12	0.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,257.00	36,257.00		36,327.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,257.00	36,257.00		36,327.12		
2) Ending Balance, June 30 (E + F1e)			41,757.00	41,757.00		41,827.12		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	41,757.00	41,757.00		41,827.12		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2019-20 First Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>10,000.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	0.00	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>500.00</b>	<b>500.00</b>	<b>0.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>10,500.00</b>	<b>10,500.00</b>	<b>0.00</b>	<b>10,500.00</b>		

2019-20 First Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	5,000.00	1,540.00	5,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,000.00	5,000.00	1,540.00	5,000.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,000.00	5,000.00	1,540.00	5,000.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

**NICASIO SCHOOL DISTRICT**

**2019-20**

**First Interim**

**REQUIRED SUPPLEMENTAL REPORTS**

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,167,423.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	21,151.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	7,530.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				7,530.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,138,742.00

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		37.18
B. Expenditures per ADA (Line I.E divided by Line II.A)		30,627.81
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,034,646.05	26,631.82
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,034,646.05	26,631.82
B. Required effort (Line A.2 times 90%)	931,181.45	23,968.64
C. Current year expenditures (Line I.E and Line II.B)	1,138,742.00	30,627.81
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

\*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

**SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)**

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	39.03	39.03	36.00	36.00	(3.03)	-8%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	39.03	39.03	36.00	36.00	(3.03)	-8%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.94	0.94	1.09	1.09	0.15	16%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.94	0.94	1.09	1.09	0.15	16%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	39.97	39.97	37.09	37.09	(2.88)	-7%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

**NICASIO SCHOOL DISTRICT**

**2019-20**

**First Interim**

**CRITERIA AND STANDARDS**

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

Deviations from the standards must be explained and may affect the interim certification.

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: -2.0% to +2.0%

#### 1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

##### Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2019-20)				
District Regular	38.00	36.00		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>38.00</b>	<b>36.00</b>	<b>-5.3%</b>	<b>Not Met</b>
1st Subsequent Year (2020-21)				
District Regular	38.00	36.00		
Charter School				
<b>Total ADA</b>	<b>38.00</b>	<b>36.00</b>	<b>-5.3%</b>	<b>Not Met</b>
2nd Subsequent Year (2021-22)				
District Regular	38.00	36.00		
Charter School				
<b>Total ADA</b>	<b>38.00</b>	<b>36.00</b>	<b>-5.3%</b>	<b>Not Met</b>

#### 1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

District had a family move during summer break.



## 2. CRITERION: Enrollment

**STANDARD:** Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

### 2A. Calculating the District's Enrollment Variances

**DATA ENTRY:** Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2019-20)				
District Regular	40	37		
Charter School				
<b>Total Enrollment</b>	<b>40</b>	<b>37</b>	<b>-7.5%</b>	<b>Not Met</b>
1st Subsequent Year (2020-21)				
District Regular	40	37		
Charter School				
<b>Total Enrollment</b>	<b>40</b>	<b>37</b>	<b>-7.5%</b>	<b>Not Met</b>
2nd Subsequent Year (2021-22)				
District Regular	40	37		
Charter School				
<b>Total Enrollment</b>	<b>40</b>	<b>37</b>	<b>-7.5%</b>	<b>Not Met</b>

### 2B. Comparison of District Enrollment to the Standard

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

- 1a. **STANDARD NOT MET** - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

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

Students left the district during the summer vacation

### 3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	42	43	
Charter School			
<b>Total ADA/Enrollment</b>	<b>42</b>	<b>43</b>	<b>97.7%</b>
Second Prior Year (2017-18)			
District Regular	40	43	
Charter School			
<b>Total ADA/Enrollment</b>	<b>40</b>	<b>43</b>	<b>93.0%</b>
First Prior Year (2018-19)			
District Regular	38		
Charter School	0	41	
<b>Total ADA/Enrollment</b>	<b>38</b>	<b>41</b>	<b>92.7%</b>
Historical Average Ratio:			94.5%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **95.0%**

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2019-20)				
District Regular	36	37		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>36</b>	<b>37</b>	<b>97.3%</b>	<b>Not Met</b>
1st Subsequent Year (2020-21)				
District Regular	36			
Charter School		37		
<b>Total ADA/Enrollment</b>	<b>36</b>	<b>37</b>	<b>97.3%</b>	<b>Not Met</b>
2nd Subsequent Year (2021-22)				
District Regular	36			
Charter School		37		
<b>Total ADA/Enrollment</b>	<b>36</b>	<b>37</b>	<b>97.3%</b>	<b>Not Met</b>

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:  
(required if NOT met)

Enrollment is very difficult to project in a single school district.

#### 4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2019-20)	733,179.00	740,751.00	1.0%	Met
1st Subsequent Year (2020-21)	746,524.00	754,620.00	1.1%	Met
2nd Subsequent Year (2021-22)	760,189.00	768,766.00	1.1%	Met

##### 4B. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

## 5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	325,445.28	626,559.08	51.9%
Second Prior Year (2017-18)	405,874.75	585,996.34	69.3%
First Prior Year (2018-19)	415,292.72	633,896.01	65.5%
	Historical Average Ratio:		62.2%

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	57.2% to 67.2%	57.2% to 67.2%	57.2% to 67.2%

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

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2019-20)	495,173.00	724,756.00	68.3%	Not Met
1st Subsequent Year (2020-21)	469,655.00	690,666.00	68.0%	Not Met
2nd Subsequent Year (2021-22)	483,740.00	707,517.00	68.4%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:  
(required if NOT met)

The District has an approved long term substitute position filled for the current year as well as having settled negotiations for current and prior years.

## 6. CRITERION: Other Revenues and Expenditures

**STANDARD:** Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

### 6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

**DATA ENTRY:** Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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#### Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2019-20)	21,102.00	21,151.00	0.2%	No
1st Subsequent Year (2020-21)	21,102.00	21,151.00	0.2%	No
2nd Subsequent Year (2021-22)	21,102.00	21,151.00	0.2%	No

Explanation:  
(required if Yes)

#### Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2019-20)	47,085.00	47,058.00	-0.1%	No
1st Subsequent Year (2020-21)	48,497.00	48,469.00	-0.1%	No
2nd Subsequent Year (2021-22)	49,792.00	49,827.00	0.1%	No

Explanation:  
(required if Yes)

#### Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2019-20)	283,435.00	297,450.00	4.9%	No
1st Subsequent Year (2020-21)	294,473.00	301,047.00	2.2%	No
2nd Subsequent Year (2021-22)	305,345.00	308,813.00	1.1%	No

Explanation:  
(required if Yes)

#### Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2019-20)	29,620.00	57,916.00	95.5%	Yes
1st Subsequent Year (2020-21)	30,509.00	31,542.00	3.4%	No
2nd Subsequent Year (2021-22)	31,363.00	32,425.00	3.4%	No

Explanation:  
(required if Yes)

Current year supplies include expenditure of carry over balances for Art, PE, Spanish and Lottery supplies and books

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

Current Year (2019-20)	264,438.00	278,279.00	5.2%	Yes
1st Subsequent Year (2020-21)	272,371.00	269,767.00	-1.0%	No
2nd Subsequent Year (2021-22)	279,998.00	274,110.00	-2.1%	No

Explanation:  
(required if Yes)

Current year supplies include expenditure of carry over balances for Art, PE, Spanish and Lottery for services and field trips.

# **6B. Calculating the District's Change in Total Operating Revenues and Expenditures**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2019-20)	351,622.00	365,659.00	4.0%	Met
1st Subsequent Year (2020-21)	364,072.00	370,667.00	1.8%	Met
2nd Subsequent Year (2021-22)	376,239.00	379,791.00	0.9%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2019-20)	294,058.00	336,195.00	14.3%	Not Met
1st Subsequent Year (2020-21)	302,880.00	301,309.00	-0.5%	Met
2nd Subsequent Year (2021-22)	311,361.00	306,535.00	-1.5%	Met

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

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

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

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

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

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

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

Explanation:  
Books and Supplies  
(linked from 6A  
if NOT met)

Current year supplies include expenditure of carry over balances for Art, PE, Spanish and Lottery supplies and books

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

Current year supplies include expenditure of carry over balances for Art, PE, Spanish and Lottery for services and field trips.

**7. CRITERION: Facilities Maintenance**

**STANDARD:** Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

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

**DATA ENTRY:** Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	31,417.14	0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		0.00	

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

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

## 8. CRITERION: Deficit Spending

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Available Reserve Percentages (Criterion 10C, Line 9)	19.1%	19.8%	18.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	6.4%	6.6%	6.1%

### 8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2019-20)	(41,761.00)	724,756.00	5.8%	Met
1st Subsequent Year (2020-21)	(1,481.00)	690,666.00	0.2%	Met
2nd Subsequent Year (2021-22)	(12,096.00)	707,517.00	1.7%	Met

### 8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)



**9. CRITERION: Fund and Cash Balances**

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

**9A-1. Determining if the District's General Fund Ending Balance is Positive**

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)		Status
Fiscal Year		
Current Year (2019-20)	406,122.94	Met
1st Subsequent Year (2020-21)	404,641.94	Met
2nd Subsequent Year (2021-22)	392,545.94	Met

**9A-2. Comparison of the District's Ending Fund Balance to the Standard**

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

- 1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

**9B-1. Determining if the District's Ending Cash Balance is Positive**

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Fiscal Year		
Current Year (2019-20)	421,535.10	Met

**9B-2. Comparison of the District's Ending Cash Balance to the Standard**

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

- 1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:  
(required if NOT met)

## 10. CRITERION: Reserves

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

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

Percentage Level	District ADA	
5% or \$69,000 (greater of)	0	to 300
4% or \$69,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4.	36	36	36

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

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

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

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

Yes

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

Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
0.00		

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

**DATA ENTRY:** If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	1,167,423.00	1,116,768.00	1,150,653.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,167,423.00	1,116,768.00	1,150,653.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	58,371.15	55,838.40	57,532.65
6. Reserve Standard - by Amount (\$69,000 for districts with less than 1,001 ADA, else 0)	69,000.00	69,000.00	69,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	69,000.00	69,000.00	69,000.00

### 10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	67,000.00	67,000.00	67,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	155,727.67	154,246.67	142,150.67
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	222,727.67	221,246.67	209,150.67
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	19.08%	19.81%	18.18%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>69,000.00</b>	<b>69,000.00</b>	<b>69,000.00</b>
Status:	Met	Met	Met

### 10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

### S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

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

### S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?  
(Refer to Education Code Section 42603)

No

- 1b. If Yes, identify the interfund borrowings:

### S4. Contingent Revenues

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

No

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

## S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%  
or -\$20,000 to +\$20,000

### S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2019-20)	(147,797.00)	(149,441.00)	1.1%	1,644.00	Met
1st Subsequent Year (2020-21)	(157,199.00)	(157,340.00)	0.1%	141.00	Met
2nd Subsequent Year (2021-22)	(162,632.00)	(165,462.00)	1.7%	2,830.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met

#### 1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

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

--

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

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




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

---

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

The district will continue to make payment for it's Early Retirement contract with unrestricted general funds dollars

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

---

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

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

n/a

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

**Explanation:**  
(Required if Yes)



## S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

No

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

n/a

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

n/a

2. OPEB Liabilities

- a. Total OPEB liability  
b. OPEB plan(s) fiduciary net position (if applicable)  
c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption (Form 01CS, Item S7A)	First Interim
0.00	0.00

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?  
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.


3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method  
Current Year (2019-20)  
1st Subsequent Year (2020-21)  
2nd Subsequent Year (2021-22)

Budget Adoption (Form 01CS, Item S7A)	First Interim

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)  
(Funds 01-70, objects 3701-3752)  
Current Year (2019-20)  
1st Subsequent Year (2020-21)  
2nd Subsequent Year (2021-22)

0.00	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
Current Year (2019-20)  
1st Subsequent Year (2020-21)  
2nd Subsequent Year (2021-22)


- d. Number of retirees receiving OPEB benefits  
Current Year (2019-20)  
1st Subsequent Year (2020-21)  
2nd Subsequent Year (2021-22)


4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

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

No
----

- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a
-----

- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a
-----

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)	First Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
Current Year (2019-20)  
1st Subsequent Year (2020-21)  
2nd Subsequent Year (2021-22)

Budget Adoption (Form 01CS, Item S7B)	First Interim

- b. Amount contributed (funded) for self-insurance programs  
Current Year (2019-20)  
1st Subsequent Year (2020-21)  
2nd Subsequent Year (2021-22)


4. Comments:

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## S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period  
Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

#### Certificated (Non-management) Salary and Benefit Negotiations

Prior Year (2nd Interim)  
(2018-19)

Current Year  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

Number of certificated (non-management) full-time-equivalent (FTE) positions

3.0

4.0

3.0

3.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

Yes

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

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

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

#### Negotiations Settled Since Budget Adoption

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

Sept 5, 2019

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

Yes

If Yes, date of Superintendent and CBO certification:

Sept 5, 2019

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

Yes

If Yes, date of budget revision board adoption:

Sept 5, 2019

4. Period covered by the agreement:

Begin Date:

Jul 01, 2018

End Date:

Jun 30, 2020

5. Salary settlement:

Current Year  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

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

Yes

Yes

Yes

#### One Year Agreement

Total cost of salary settlement

6,023

6,143

6,266

% change in salary schedule from prior year  
or

2.0%

#### Multiyear Agreement

Total cost of salary settlement

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

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

Unrestricted General Fund and Parcel Tax

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
0	0	0

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
21,260	22,929	24,686
100.0%	100.0%	100.0%
7.5%	7.5%	7.5%

**Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

6,023	0	0
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District negotiated 2% increase on the teacher's salary schedule for 2018-19

**Certificated (Non-management) Step and Column Adjustments**

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
13,917	4,392	7,720
6.0%	2.0%	3.2%

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	No	No
No	No	No

**Certificated (Non-management) - Other**

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	2.7	3.0	3.0	3.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

Yes

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

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

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

Sept 5, 2019

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

Yes

If Yes, date of Superintendent and CBO certification:

Sept 5, 2019

4. Period covered by the agreement:

Begin Date: Jul 01, 2019

End Date: Jun 30, 2020

5. Salary settlement:

Current Year  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

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

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

4,104

% change in salary schedule from prior year  
or

2.0%

**Multiyear Agreement**

Total cost of salary settlement

6,023

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

2.0%

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

Property tax increase, Foundation Program Support Grants.

**Negotiations Not Settled**

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

Current Year  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

7. Amount included for any tentative salary schedule increases

0

0

0

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
1,761	1,920	2,079
100.0%	100.0%	100.0%
7.5%	7.5%	7.5%

**Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

Yes		
4,104	0	0

**Classified (Non-management) Step and Column Adjustments**

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
2,404	1,520	1,607
2.0%	1.0%	1.0%

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	No	No
No	No	No

**Classified (Non-management) - Other**

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period**

Were all managerial/confidential labor negotiations settled as of budget adoption?

No

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	0.6	0.6	0.6	0.6

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

Yes

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

No

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
2.0%		

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
0	0	0

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	No	No
0	0	0

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
2,306	2,353	2,400
2.0%	2.0%	2.0%

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	No	No

## S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

### S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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## ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

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

Yes

A3. Is enrollment decreasing in both the prior and current fiscal years?

No

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

No

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

No

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

No

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

No

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

No

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

Yes

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

Comments:  
(optional)

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## End of School District First Interim Criteria and Standards Review

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**NICASIO SCHOOL DISTRICT**

**2019-20**

**First Interim**

**TECHNICAL REVIEW CHECKS**

SACS2019ALL Financial Reporting Software - 2019.2.0  
12/1/2019 10:45:51 AM

21-65409-0000000

First Interim  
2019-20 Board Approved Operating Budget  
Technical Review Checks

Nicasio Elementary

Marin County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**IMPORT CHECKS**

**GENERAL LEDGER CHECKS**

**SUPPLEMENTAL CHECKS**

**EXPORT CHECKS**

Checks Completed.

SACS2019ALL Financial Reporting Software - 2019.2.0  
12/1/2019 10:45:41 AM

21-65409-0000000

First Interim  
2019-20 Original Budget  
Technical Review Checks

Nicasio Elementary

Marin County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

SACS2019ALL Financial Reporting Software - 2019.2.0  
12/1/2019 10:47:22 AM

21-65409-0000000

First Interim  
2019-20 Actuals to Date  
Technical Review Checks

Nicasio Elementary

Marin County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

SACS2019ALL Financial Reporting Software - 2019.2.0  
12/1/2019 10:46:02 AM

21-65409-0000000

First Interim  
2019-20 Projected Totals  
Technical Review Checks

Nicasio Elementary

Marin County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) EXCEPTION

Explanation: Nicasio is submitting an alternative cash flow worksheet

Checks Completed.

**NICASIO SCHOOL DISTRICT**

**2019-20**

**First Interim**

**DISTRICT CERTIFICATION**

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: \_\_\_\_\_

District Superintendent or Designee

Date: \_\_\_\_\_

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 05, 2019

Signed: \_\_\_\_\_

President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

☐ QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

☐ NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: MARGARET BONARDI

Telephone: 415-662-2184

Title: CBO

E-mail: cbo@nicasioschool.org

### Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X



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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2018-19) annual payment?	n/a	X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
S8		• Classified? (Section S8B, Line 3)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

# Nicasio School District

Since 1862

Board of Trustees

Michelle Rutledge, Board President ~ Elaine Doss, Trustee ~ Mark Burton, Trustee

To: Nicasio School District Board of Trustees  
 From: Margie Bonardi, CBO  
 Date: December 5, 2019  
 Re: Services Agreement with US OMNI

**Objective:** Transition to US OMNI for 403(b)457 Third Party Administrative Services

**Background:** Nicasio School District, like most 403(b) plan sponsors nationwide, retains the services of a Third Party Administrator (TPA) to ensure its compliance with IRS regulations governing these retirement plans. A TPA typically operates in cooperation with the district's payroll office in the discharge of these responsibilities, and by extension, often services employees (participants). In response to employee requests, the District, in conjunction with Marin County Office of Education (MCOE), recently participated in an RFP to obtain the services of a new TPA-US OMNI (OMNI).

OMNI was selected as TPA based on a number of factors. Notably, OMNI operates as an Independent TPA which does not offer investment products to employees. Rather, OMNI's services are geared toward providing product-neutral educational information to participants, while simultaneously facilitating their ability to perform common plan actions (initiating change of contributions/distributions/transfers/loans etc.). At the same time OMNI's infrastructure substantially streamlines the day-to-day processes executed by payroll staff in maintaining the 403(b) plan, while OMNI's in-house legal counsel stands ready to assist the district in the event of an audit by the IRS. These services are rendered without direct or imputed cost to the district or its employees.

As part of the startup process OMNI has provided the attached 403(b) plan documents, which restate the District's plan to ensure compliance with the current regulatory landscape. Additional materials will be provided to employees to ensure their awareness of the change in TPA as the initiating process continues.

**Funding Source/Cost:** No cost to the district and/or employees

**Recommendation:** Staff recommends approval to make the change in service provider.

**NICASIO SCHOOL DISTRICT  
403(b) RETIREMENT PLAN  
ADOPTION AGREEMENT**

**NICASIO SCHOOL DISTRICT  
403(B) RETIREMENT PLAN**

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**ADOPTION AGREEMENT #001  
NON-ERISA 403(b) PLAN  
Without Retirement Income Account  
Alternative One - Governmental Employers**

**NOTE:** This plan document is intended for use by a 403(b) plan that is not subject to ERISA. 501(c)(3) organizations that do not intend to meet the Department of Labor ERISA Safe Harbor Exemption under 29 C.F.R. section 2510.3-2(f) may not use this document.

The undersigned Adopting Employer hereby adopts this Plan. The Plan is intended to be tax-favored under Code sections 403(b) and 501(a), respectively. The Plan will consist of this Adoption Agreement, its related Basic Plan Document and any related appendix or addendum to the Adoption Agreement. Unless otherwise indicated, all section references are to sections in the Basic Plan Document.

**ADOPTING EMPLOYER INFORMATION**

**NOTE:** An amendment is not required to change the responses in items 1-13 below.

1. Name of adopting employer (Plan Sponsor): Nicasio School District
2. Address: 5555 Nicasio Valley Rd
3. City: Nicasio
4. State: CA
5. Zip: 94946
6. Phone number: 415-450-7881
7. Fax number: \_\_\_\_\_
8. Plan Sponsor EIN: 680194372
9. Plan Sponsor fiscal year end: 06/30
10. Entity Type
  - a. Plan Sponsor entity type:
    1. ☒ Public education organization (Code section 170(b)(1)(A)(ii))
    2. ☐ Tax-Exempt Organization under Code section 501(c)(3)
    3. ☐ Indian tribal government public school (Code section 7871(a)(6)(B))
    4. ☐ Church or Qualified Church-Controlled Organization
    5. ☐ Other: \_\_\_\_\_
  - b. If entity type is "Other", how does the Plan Sponsor qualify to establish and maintain a 403(b) plan:
    1. ☐ Public education organization (Code section 170(b)(1)(A)(ii))
    2. ☐ Tax-Exempt Organization under Code section 501(c)(3)
    3. ☐ Indian tribal government public school (Code section 7871(a)(6)(B))
    4. ☐ Church or Qualified Church-Controlled Organization
    5. ☐ State or local Governmental Organization that is also a 501(c)(3) organization

**NOTE:** If the Plan Sponsor entity type is "Tax-Exempt Organization under Code section 501(c)(3)" the Plan Sponsor is indicating that they intend to meet the Department of Labor ERISA Safe Harbor Exemption under 29 C.F.R. section 2510.3-2(f). This includes limiting contributions to Employee contributions and limited involvement on the part of the Plan Sponsor including the prohibition on making discretionary determinations.

11. State of organization of Plan Sponsor: CA
12. **Affiliated Service Groups**

☐ The Plan Sponsor is a member of an affiliated service group. List all members of the group (other than the Plan Sponsor): \_\_\_\_\_

**NOTE:** Affiliated service group members must have the approval of the Plan Sponsor to adopt and participate in the Plan.

**NOTE:** Listing affiliated service group members is for information purposes only and is optional.
13. **Controlled Groups**

☐ The Plan Sponsor is a member of a controlled group. List all members of the group (other than the Plan Sponsor): \_\_\_\_\_

**NOTE:** Controlled group members must have the approval of the Plan Sponsor to adopt and participate in the Plan.

**NOTE:** Listing controlled group members is for information purposes only and is optional.



## PLAN INFORMATION

A. GENERAL INFORMATION

## Plan Name/Effective Date

1. Plan Number: 572

2. Plan name:

a. Nicasio School Districtb. 403(b) Retirement Plan3. **Effective Date**a. Original effective date of Plan: 01/01/2009b. ☒ This is a restatement of a previously-adopted plan. Effective date of Plan restatement: 12/05/2019*NOTE: The date specified in A.3a for a new plan may not be earlier than the first day of the Plan Year during which the Plan is adopted by the Plan Sponsor.**NOTE: If A.3b is not selected, the Effective Date of the Plan will be the date specified in A.3a. If A.3b is selected, the Effective Date of the restatement will be the date specified in A.3b. However if the Adoption Agreement states another specific effective date for any Plan provision, such stated specific effective date will apply to that provision. The date specified in A.3b for an amended and restated plan (including the initial PPA restatement) may not be earlier than the first day of the Plan Year during which the amended and restated Plan is adopted by the Plan Sponsor.**NOTE: The effective date of this restatement cannot be earlier than January 1, 2009.*4. **Plan Year**a. Plan Year means each 12-consecutive month period ending on 12/31 (e.g. December 31)b. ☐ The Plan has a short Plan Year. The short Plan Year begins \_\_\_\_\_ and ends \_\_\_\_\_5. **Limitation Year means:**a. ☒ Plan Yearb. ☐ calendar yearc. ☐ other (e.g., Employer's Fiscal Year): \_\_\_\_\_*NOTE: If A.5c is selected, the Limitation Year must be a consecutive 12-month period. This includes a year with an annual period varying from 52 to 53 weeks, as long as the year satisfies the requirements of Code section 441(f).*6. **Frozen Plan**☐ The Plan is frozen as to eligibility and benefits effective \_\_\_\_\_*NOTE: If A.6 is selected, no Eligible Employee will become a Participant, no Participant will be eligible to further participate in the Plan, and no contributions will accrue as of and after the date specified.*

## Plan Features

7. **Elective Deferrals**

a. Elective Deferrals are permitted.

i. ☒ Yesii. ☐ Formerly Allowediii. ☐ No

b. Roth Elective Deferrals are permitted.

i. ☒ Yesii. ☐ Formerly Allowediii. ☐ No*NOTE: If "No" is selected in A.7a, questions regarding Elective Deferrals are disregarded.*8. **Voluntary After-Tax Contributions**

Voluntary After-Tax Contributions are permitted.

a. ☐ Yesb. ☐ Formerly Allowedc. ☒ No

*NOTE: If "No", questions regarding Voluntary After-Tax Contributions are disregarded.*

**9. Mandatory Contributions**

- a. Mandatory After-Tax Contributions are permitted.
  - i. ☐ Yes
  - ii. ☐ Formerly Allowed
  - iii. ☒ No
- b. Mandatory Pre-Tax Contributions are permitted.
  - i. ☐ Yes
  - ii. ☐ Formerly Allowed
  - iii. ☒ No

*NOTE: If "No", questions regarding Mandatory Contributions are disregarded.*

**10. Matching Contributions**

Matching Contributions are permitted.

- a. ☐ Yes
- b. ☐ Formerly Allowed
- c. ☒ No

*NOTE: If "No", questions regarding Matching Contributions are disregarded.*

**11. Non-Elective Contributions**

Non-Elective Contributions are permitted.

- a. ☒ Yes
- b. ☐ Formerly Allowed
- c. ☐ No

*NOTE: If "No", questions regarding Non-Elective Contributions are disregarded.*

**12. Plan Features Effective Dates**

- a. ☐ There is a special effective date for one or more features specified in A.7 through A.11. The special effective date(s) that occur after the Effective Date specified in A.3 is/are: \_\_\_\_\_
- b. ☐ A previous Plan amendment eliminated one or more of the features specified in A.7 through A.11. Specify any provisions that apply to the eliminated Plan features: \_\_\_\_\_

*NOTE: If A.12a is selected, indicate the feature (Elective Deferrals, Matching Contributions, etc.) and the effective date of the feature. The effective date must be after the Effective Date specified in A.3.*

*NOTE: Elective Deferrals will be effective as of the later of the date specified in A.12a or the execution of an amendment/restatement that first provides for Elective Deferrals.*

**Compensation**

**13. Compensation**

- a. Compensation for purposes of allocations is defined as:
  - i. ☐ W-2
  - ii. ☐ Withholding Compensation
  - iii. ☒ Section 415 Safe Harbor
- b. Compensation is determined over the period specified below ending with or within the Plan Year:
  - i. ☐ Plan Year
  - ii. ☒ calendar year
  - iii. ☐ Limitation Year
  - iv. ☐ Other twelve-month period beginning on: \_\_\_\_\_ (enter month and day)

*NOTE: If "Plan Year" is not selected in A.14b, for new/rehired Employees whose date of hire is less than 12 months before the end of the 12-month period designated, Compensation will be determined over the Plan Year.*

**14. Compensation Inclusions**

- a. **Elective Deferrals**
  - ☐ Elective Deferrals are included in Compensation for the following purposes:
    - i. ☐ Elective Deferrals, Voluntary Contributions, and Mandatory Contributions.
    - ii. ☐ Matching Contributions
    - iii. ☐ Non-Elective Contributions

**b. Deemed Code section 125 Compensation**

☐ Deemed Code section 125 Compensation is included in Compensation for the following purposes:

- i. ☐ Elective Deferrals, Voluntary Contributions, and Mandatory Contributions.
- ii. ☐ Matching Contributions
- iii. ☐ Non-Elective Contributions

**c. Post Severance Compensation**

☒ Post Severance Compensation is included in Compensation for the following purposes:

- i. ☒ Elective Deferrals, Voluntary Contributions, and Mandatory Contributions.
- ii. ☐ Matching Contributions
- iii. ☐ Non-Elective Contributions

**d. Post Year-End Compensation**

☐ Post Year-End Compensation is included in Compensation for the following purposes:

- i. ☐ Elective Deferrals, Voluntary Contributions, and Mandatory Contributions.
- ii. ☐ Matching Contributions
- iii. ☐ Non-Elective Contributions

**NOTE:** If "Yes" is selected, amounts earned during a Plan Year and paid during the first few weeks of the following Plan Year will be included in Compensation for the prior Plan Year.

**e. Other Pay**

☐ Other pay is included in Compensation for the following purposes (not otherwise included in A.14)(e.g., fringe benefits for all Participants):

- i. ☐ Describe other pay included in the definition of Compensation for Elective Deferrals, Voluntary Contributions, and Mandatory Contributions.
- ii. ☐ Describe other pay included in the definition of Compensation for Matching Contributions.
- iii. ☐ Describe other pay included in the definition of Compensation for Non-Elective Contributions.

**NOTE:** If other pay (A.14e) is selected, A.14e should indicate for which class of Participants the Compensation is included, must be objectively determinable, and may not be specified in a manner that is subject to Adopting Employer discretion.

**Compensation Exclusions****15. Pay Before Participation**

☐ Compensation earned before participation in the Plan is excluded from Compensation for the following purposes:

- a. ☐ Elective Deferrals, Voluntary Contributions, and Mandatory Contributions
- b. ☐ Matching Contributions
- c. ☐ Non-Elective Contributions

**NOTE:** If selected, Compensation will include only those amounts that are actually paid to the Participant during that part of the Plan Year the Participant is eligible to participate in the Plan. If not selected, Compensation will include those amounts that are actually paid to the Participant during the period specified in A.13b.

**16. 414(s) Safe Harbor Alternative Definition**

☐ Certain fringe benefits are excluded from Compensation for the following purposes:

- a. ☐ Elective Deferrals, Voluntary Contributions, and Mandatory Contributions
- b. ☐ Matching Contributions
- c. ☐ Non-Elective Contributions

**NOTE:** If selected, Compensation will exclude all of the following items (even if includable in gross income): reimbursements or other expense allowances, fringe benefits (cash and noncash), moving expenses, deferred compensation, and welfare benefits (Treas. Reg. section 1.414(s)-1(c)(3)).

**17. Other Pay**

a. Other pay excluded from Compensation for the following purposes (e.g., bonuses, commissions):

- i. ☐ Describe other pay excluded from the definition of Compensation for Elective Deferrals, Voluntary Contributions, and Mandatory Contributions.
- ii. ☐ Describe other pay excluded from the definition of Compensation for Matching Contributions.

iii. ☐ Describe other pay excluded from the definition of Compensation for Non-Elective Contributions.

**b. Other pay is excluded from Compensation for the following Participants:**

i. ☐ Highly Compensated Employees only

ii. ☐ All Participants

iii. ☐ Other (e.g., owners) \_\_\_\_\_

**NOTE:** If All Participants (A.17b.ii) is selected, the definition of Compensation will not be a safe harbor definition within the meaning of Treas. Reg. 1.414(s)-1(c).

**NOTE:** The pay specified above (A.17a) must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.

**NOTE:** See Section 4.01(c) for rules regarding elections for bonuses or other special pay.

**18. Disability**

Definition of Disability

a. ☒ Under Code section 22(e). The Participant is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or that has lasted or can be expected to last for a continuous period of not less than 12 months. The permanence and degree of such impairment will be supported by medical evidence.

b. ☐ Under the Social Security Act. The determination by the Social Security Administration that the Participant is eligible to receive disability benefits under the Social Security Act.

c. ☐ Inability to engage in comparable occupation. The Participant suffers from a physical or mental impairment that results in his inability to engage in any occupation comparable to that in which the Participant was engaged at the time of his disability. The permanence and degree of such impairment will be supported by medical evidence.

d. ☐ Pursuant to other Adopting Employer Disability Plan. The Participant is eligible to receive benefits under a disability plan sponsored by the Adopting Employer.

e. ☐ Under uniform rules established by the Plan Administrator. The Participant is mentally or physically disabled under a written nondiscriminatory policy.

f. ☐ Other: \_\_\_\_\_

**NOTE:** If A.18f is selected, provide the definition of Disability. The definition provided must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.

**19. Choice of Law**

Name of state or commonwealth for choice of law (Section 13.06): California

**B. ELIGIBILITY**

**Exclusions - Elective Deferrals**

1. For purposes of Elective Deferrals, the term "Eligible Employee" will not include (select all that apply):

a. ☐ Employees whose maximum Elective Deferrals would not exceed \$200.

b. ☐ Employees who are eligible to participate in an eligible governmental plan under section 457(b) that permits contributions or deferrals at the election of the employee.

c. ☐ Employees who are eligible to participate in a plan of the Employer offering a qualified cash or deferred election under Code section 401(k) or a contract described in Code section 403(b).

d. ☐ Employees who are non-resident aliens described in Code section 410(b)(3)(C).

e. ☒ Employees who are students performing services described in Code section 3121(b)(10).

f. ☐ Employees who normally work fewer than 20 hours per week.

**NOTE:** An Employee normally works fewer than 20 hours per week if, for the 12-month period beginning on the date the Employee's employment commenced, the Employer reasonably expects the Employee to work fewer than 1,000 hours of service (as defined under section 410(a)(3)(C) of the Code) in such period, and, for each Plan Year ending after the close of that 12-month period, the Employee has worked fewer than 1,000 hours of service in the preceding 12-month period. Under this provision, an Employee who works 1,000 or more hours of service in the 12-month period beginning on the date the Employee's employment commenced or in a Plan Year ending after the close of that 12-month period shall then be eligible to participate in the Plan. Once an Employee becomes eligible to have Elective Deferrals made on his or her behalf under the Plan under this standard, the Employee cannot be excluded from eligibility to have Elective Deferrals made on his or

her behalf in any later year under this standard.

**NOTE:** If the Plan elects to exclude either Employees who are students performing services or Employees who normally work fewer than 20 hours per week and fail to exclude an Employee who falls into one of those excluded classes as of the date the Employee was incorrectly allowed to participate in the plan all other Employees who fall into the same excluded class must be permitted to participate in the Plan.

## Exclusions - Other Contributions

For purposes of the contributions specified below, the term "Eligible Employee" will not include:

### 2. Union Employees

☐ An Employee who is included in a unit of Employees covered by a collective bargaining agreement, if retirement benefits were the subject of good faith bargaining, and if the collective bargaining agreement does not provide for participation in this Plan will be excluded from the Plan for the following purposes:

- a. ☐ Voluntary Contributions
- b. ☐ Mandatory After-Tax Contributions
- c. ☐ Mandatory Pre-Tax Contributions
- d. ☐ Matching Contributions
- e. ☐ Non-Elective Contributions

### 3. Leased Employees

☐ A Leased Employee will be excluded from the Plan for the following purposes:

- a. ☐ Voluntary Contributions
- b. ☐ Mandatory After-Tax Contributions
- c. ☐ Mandatory Pre-Tax Contributions
- d. ☐ Matching Contributions
- e. ☐ Non-Elective Contributions

### 4. Non-Resident Aliens

☐ An Employee who is a non-resident alien who received no earned income (within the meaning of Code section 911(d)(2)) that constitutes income from services performed within the United States (within the meaning of Code section 861(a)(3)) will be excluded from the Plan for the following purposes:

- a. ☐ Voluntary Contributions
- b. ☐ Mandatory After-Tax Contributions
- c. ☐ Mandatory Pre-Tax Contributions
- d. ☐ Matching Contributions
- e. ☐ Non-Elective Contributions

### 5. Other Employees

☒ Other Employees, as defined below, will be excluded from the Plan for the following purposes (e.g., Employees paid on a salary basis):

- a. ☐ Voluntary Contributions
- b. ☐ Mandatory After-Tax Contributions
- c. ☐ Mandatory Pre-Tax Contributions
- d. ☐ Matching Contributions
- e. ☒ Non-Elective Contributions

Eligibility to receive a non-elective contribution is determined in accordance with the Adopting Employer's collective bargaining agreements, employment agreements, or memorandum of agreements or their equivalent with Employees of the Adopting Employer, copies of which are attached as an addendum to this Adoption Agreement.

IMPORTANT NOTE: Employer Nonelective Contributions must be nonelective by employees under relevant documents and in operation. An employee may not be permitted to take any amount of such contributions in cash at or prior to severance of employment. If Employer Nonelective Contributions are available to collectively bargained employees or to other employees subject to an employment agreement, such Employer Nonelective Contributions formula must also be clearly reflected in the terms of the collective bargaining agreement or employment agreement, as applicable, as nonelective.

*NOTE: If selected, the definition of "other Employee" provided must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.*

### Eligibility Service Rules - Elective Deferrals

6. The frequency of entry dates for Elective Deferrals will be:

- a. ☐ immediate
- b. ☐ first day of each calendar month
- c. ☒ other: As soon as administratively feasible following the date of hire (but no more than 60 days following the hire date) and upon employee's completion of a Salary Reduction Agreement and establishment of his/her 403(b) account with the selected service provider.

*NOTE: Under the universal availability rules an Eligible Employee must enter the Plan as soon as administratively feasible following their hire date (no more than 60 days following date of hire).*

### Eligibility - Other Contributions

Except as otherwise provided in B.10, an Eligible Employee will be eligible to make contributions other than Elective Deferrals (if permitted pursuant to A.8-A.11) at the time specified in B.9 upon meeting the requirements of B.7 and B.8.

#### 7. Age Requirement

Minimum age requirement for Contributions other than Elective Deferrals: (leave blank or enter "0" if none)

- ☐ Voluntary Contributions
- ☐ Mandatory After-Tax Contributions
- ☐ Mandatory Pre-Tax Contributions
- ☐ Matching Contributions
- ☐ Non-Elective Contributions

#### 8. Minimum service requirement

##### a. Minimum service requirement:

- i. None
  - a. ☐ Voluntary Contributions
  - b. ☐ Mandatory After-Tax Contributions
  - c. ☐ Mandatory Pre-Tax Contributions
  - d. ☐ Matching Contributions
  - e. ☐ Non-Elective Contributions
- ii. Completion of one Year of Eligibility Service
  - a. ☐ Voluntary Contributions
  - b. ☐ Mandatory After-Tax Contributions
  - c. ☐ Mandatory Pre-Tax Contributions
  - d. ☐ Matching Contributions
  - e. ☐ Non-Elective Contributions
- iii. Completion of two Years of Eligibility Service
  - a. ☐ Matching Contributions
  - b. ☐ Non-Elective Contributions
- iv. Completion of \_\_\_\_\_ Hours of Service within a twelve-month period
  - a. ☐ Voluntary Contributions
  - b. ☐ Mandatory After-Tax Contributions
  - c. ☐ Mandatory Pre-Tax Contributions
  - d. ☐ Matching Contributions
  - e. ☐ Non-Elective Contributions
- v. Completion of \_\_\_\_\_ months of service
  - a. ☐ Voluntary Contributions
  - b. ☐ Mandatory After-Tax Contributions
  - c. ☐ Mandatory Pre-Tax Contributions
  - d. ☐ Matching Contributions
  - e. ☐ Non-Elective Contributions
- vii. Completion of \_\_\_\_\_ Hours of Service in a \_\_\_\_\_ month period

- a. ☐ Voluntary Contributions
- b. ☐ Mandatory After-Tax Contributions
- c. ☐ Mandatory Pre-Tax Contributions
- d. ☐ Matching Contributions
- e. ☐ Non-Elective Contributions
- ix. Completion of \_\_\_\_\_ consecutive months of continuous service
  - a. ☐ Voluntary Contributions
  - b. ☐ Mandatory After-Tax Contributions
  - c. ☐ Mandatory Pre-Tax Contributions
  - d. ☐ Matching Contributions
  - e. ☐ Non-Elective Contributions
- xi. Other: (e.g., 160 hours in each of three consecutive months)
  - a. ☐ Voluntary Contributions

- b. \_\_\_\_\_  
☐ Mandatory After-Tax Contributions
- c. \_\_\_\_\_  
☐ Mandatory Pre-Tax Contributions
- d. \_\_\_\_\_  
☐ Matching Contributions
- e. \_\_\_\_\_  
☒ Non-Elective Contributions

Any service requirements for the eligibility to receive a non-elective contribution are set forth in accordance with the Adopting Employer's collective bargaining agreements, employment agreements, or memorandum of agreements or their equivalent with Employees of the Adopting Employer, copies of which are attached as an addendum to this Adoption Agreement.

**NOTE:** Service taken into account for purposes of B.8 will be determined under the terms and conditions specified for determining a Year of Eligibility Service.

**NOTE:** If one or two Year of Eligibility Service (B.8a.ii or B.8a.iii) is selected, and no hours are specified, the Plan will use 1,000 Hours of Service.

**NOTE:** If selected, the definition of "other" provided must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.

- b. Enter the number of Hours of Service necessary for Year of Eligibility Service for purposes of Contributions other than Elective Deferrals: 0

**9. Entry Dates**

- a. Frequency of entry dates for Contributions other than Elective Deferrals:
  - i. immediate
    - a. ☐ Voluntary Contributions
    - b. ☐ Mandatory After-Tax Contributions
    - c. ☐ Mandatory Pre-Tax Contributions
    - d. ☐ Matching Contributions
    - e. ☒ Non-Elective Contributions
  - ii. first day of each calendar month
    - a. ☐ Voluntary Contributions
    - b. ☐ Mandatory After-Tax Contributions
    - c. ☐ Mandatory Pre-Tax Contributions
    - d. ☐ Matching Contributions
    - e. ☐ Non-Elective Contributions
  - iii. first day of each Plan quarter
    - a. ☐ Voluntary Contributions
    - b. ☐ Mandatory After-Tax Contributions
    - c. ☐ Mandatory Pre-Tax Contributions
    - d. ☐ Matching Contributions
    - e. ☐ Non-Elective Contributions
  - iv. first day of the first month and seventh month of the Plan Year
    - a. ☐ Voluntary Contributions



- b. ☐ Mandatory After-Tax Contributions
- c. ☐ Mandatory Pre-Tax Contributions
- d. ☐ Matching Contributions
- e. ☐ Non-Elective Contributions
- v. first day of the Plan Year
  - a. ☐ Voluntary Contributions
  - b. ☐ Mandatory After-Tax Contributions
  - c. ☐ Mandatory Pre-Tax Contributions
  - d. ☐ Matching Contributions
  - e. ☐ Non-Elective Contributions
- vi. other: (e.g., first day of each pay period)
  - a. ☐ Voluntary Contributions
  - b. ☐ Mandatory After-Tax Contributions
  - c. ☐ Mandatory Pre-Tax Contributions
  - d. ☐ Matching Contributions
  - e. ☐ Non-Elective Contributions

**NOTE:** The entry date specified above (B.9a.vi) must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.

**b. Timing of Entry Dates**

If B.9a.i and B.9a.vi (immediate entry/dates specified) are not selected, an Eligible Employee will become a Participant eligible to receive an allocation of Contributions other than Elective Deferrals on the entry date selected in B.9a that is \_\_\_\_\_ the date the requirements of B.7 through B.9 are met.

- i. coincident with or next following
  - a. ☐ Voluntary Contributions
  - b. ☐ Mandatory After-Tax Contributions
  - c. ☐ Mandatory Pre-Tax Contributions
  - d. ☐ Matching Contributions
  - e. ☐ Non-Elective Contributions
- ii. next following
  - a. ☐ Voluntary Contributions
  - b. ☐ Mandatory After-Tax Contributions
  - c. ☐ Mandatory Pre-Tax Contributions
  - d. ☐ Matching Contributions
  - e. ☐ Non-Elective Contributions
- iii. coincident with or immediately preceding
  - a. ☐ Matching Contributions
  - b. ☐ Non-Elective Contributions
- iv. immediately preceding
  - a. ☐ Matching Contributions
  - b. ☐ Non-Elective Contributions
- v. nearest to
  - a. ☐ Matching Contributions
  - b. ☐ Non-Elective Contributions

10. Additional requirements, limitations, conditions, or other modifications to B.7 - B.9 (e.g., Participants part of a collectively bargained for agreement will be immediately eligible for Elective Deferrals and will enter the Plan for that purpose on their date of hire.):

☐ Voluntary Contributions

Other: \_\_\_\_\_

☐ Mandatory After-Tax Contributions

Other: \_\_\_\_\_

☐ Mandatory Pre-Tax Contributions



Other: \_\_\_\_\_

☐ Matching Contributions

Other: \_\_\_\_\_

☒ Non-Elective Contributions

Other: Any additional requirements concerning when the Adopting Employer is required to make the non-elective contribution to an account of an employee who has met the requirements to receive a non-elective contribution shall be governed in accordance with the Adopting Employer's collective bargaining agreements, employment agreements, or memorandum of agreements or their equivalent with Employees of the Adopting Employer, copies of which are attached as an addendum to this Adoption Agreement.

*NOTE: The additional requirements, limitations, conditions, or other modifications specified above (B.10) must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.*

## Eligibility Service Computation Rules

### 11. Other Employer Service

☐ Count years of service with employers other than the Adopting Employer for eligibility purposes. List other employers and indicate for what purposes (e.g., Non-Elective, Matching, etc.) the service applies along with any limitations (e.g., service with ABC Inc. will be included for determining eligibility for Matching Contributions): \_\_\_\_\_

*NOTE: The other employer service specified above (B.11) must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.*

### 12. Break in Service

- a. ☐ Rule of parity. Exclude eligibility service before a period of five (5) consecutive One-Year Breaks in Service/Periods of Severance if an Employee does not have any nonforfeitable right to the Account balance derived from Employer contributions.
- b. ☐ One-year holdout. If an Employee has a One-Year Break in Service/Period of Severance, exclude eligibility service before such period until the Employee has completed a Year of Eligibility Service after returning to employment with the Employer.
- c. ☐ The following modifications will be made to the requirements specified in B.12a-b: \_\_\_\_\_

*NOTE: B.12 applies for purposes of eligibility to receive Matching Contributions and Non-Elective Contributions only.*

*NOTE: B.12c could be used, for example, to require less than 500 hours of service (but not more than 500 hours) for a One-Year Break in Service under B.12a and/or B.12b, or to specify that the break in service rule(s) only apply to certain contributions.*

### 13. Special Participation Date

- a. ☐ Allow immediate participation for all Eligible Employees employed on a specific date. All Eligible Employees employed on \_\_\_\_\_ will become eligible to participate in the Plan as of \_\_\_\_\_
- b. ☐ The Plan provides conditions or limitations on immediate participation (e.g., Employees employed under a union contract are not subject to special participation date): \_\_\_\_\_

*NOTE: If B.13b applies (B.13a is selected) and is selected, describe the conditions or limitations and indicate for what purposes (e.g., Elective Deferrals, Matching, etc.) the conditions or limitations apply. The conditions/limitations must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.*

## Eligibility Service Method

### 14. Eligibility Service Method

- a. Eligibility service computation method.
  - i. ☐ Hours of Service
    - ☐ Eligibility Computation Period will switch to Plan Year
    - ☐ Eligibility Computation Period will remain based on anniversary of date of hire
  - ii. ☒ Elapsed Time
- NOTE: B.14.a.ii can only be chosen if B.8.a.ii, B.8.a.iv, B.8.a.vi, or B.8.a.vii (without an hours requirement specified) is chosen.*
- b. Select hours equivalency for eligibility purposes:
  - i. ☐ None

An Employee will be credited with the following service with the Employer:

  - ii. ☐ 10 Hours of Service for each day or partial day
  - iii. ☐ 45 Hours of Service for each week or partial week
  - iv. ☐ 95 Hours of Service for each semi-monthly payroll period or partial semi-monthly payroll period
  - v. ☐ 190 Hours of Service for each month or partial month
- c. The hours equivalency will apply to:

- i. ☐ All Employees
- ii. ☐ Only Employees not paid on a per-hour basis
- d. ☒ The following modifications will be made to the requirements specified in B.14a-c: Service requirements regarding whether an employee has become eligible to receive a non-elective or a matching contribution is governed by the Adopting Employer's collective bargaining agreement, employment agreements, or memorandum of agreement or equivalent with Employees of the Adopting Employer, copies of which are attached as an addendum to this Adoption Agreement.

*NOTE: B.14c will not apply if B.14b.i is selected ("None").*

*NOTE: The responses to B.14 are used only to the extent that the Plan determines eligibility service by the Hour of Service method and will apply uniformly to B.8 wherever Hours of Service is elected unless otherwise provided in B.14d.*

*NOTE: If B.14d is selected, the modifications must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.*

## **C. CONTRIBUTIONS - ELECTIVE DEFERRALS, VOLUNTARY CONTRIBUTIONS, MANDATORY CONTRIBUTIONS**

### **Elective Deferrals**

*NOTE: If A.7 is "Yes" (Elective Deferrals are permitted), an Eligible Employee will be eligible to make Elective Deferrals to the Plan in the following manner:*

1. **Maximum Deferral Amounts**  
Maximum Elective Deferral contribution: 100% of Compensation
2. **Modifications of Elective Deferrals**
  - a. Participants may modify/start/stop Elective Deferrals/Voluntary Contribution elections:
    - i. ☐ Each pay period
    - ii. ☐ Monthly
    - iii. ☐ Quarterly
    - iv. ☐ Semi Annually
    - v. ☐ Annually
    - vi. ☒ Pursuant to Plan Administrator procedures (at least once each calendar year)
  - b. ☒ Participants may stop an election to contribute at any time.
3. **Catch-up Contributions**
  - a. ☒ Participants may make Age 50 Catch-up Contributions (Section 5.01(c)).
  - b. ☒ Participants with fifteen years of service may make Special Long Service Catch-up Contributions (Section 5.01(b)).

### **Automatic Enrollment**

4. **The Plan provides for traditional automatic enrollment**
  - a. ☐ Yes, traditional automatic contribution arrangement ("ACA")
  - b. ☒ No
5. **Automatic Enrollment - ACA**
  - a. The initial amount of the automatic enrollment (as a percentage of Compensation): \_\_\_\_\_%
  - b. ☐ The amount specified in C.5a will increase in the following manner (include amount and timing of increase): \_\_\_\_\_
  - c. ☐ Delayed automatic enrollment. The traditional automatic enrollment will be deemed elected \_\_\_\_\_ after the initial satisfaction of the eligibility requirements of Article 3 with respect to Elective Deferrals (and after effective date of the addition of an automatic enrollment feature for current Participants).

*NOTE: For example, if the automatic enrollment amount is 3% for the first year and increases by 1% per year for five years, insert "3%" in the first blank (C.5a) and "increase by 1% on the first day of the Plan Year in the second through sixth year to a maximum of 8%" in the second blank (C.5b).*

6. **Automatic Enrollment - Covered Employees**
  - a. Indicate who will be a covered employee eligible to make automatic contributions:
    - i. ☐ Eligible Employees who have not made an Elective Deferral election
    - ii. ☐ All Eligible Employees to the extent that no election was made or their Elective Deferral elections are less than the automatic

### ***C. CONTRIBUTIONS - ELECTIVE DEFERRALS, VOLUNTARY CONTRIBUTIONS, MANDATORY CONTRIBUTIONS***

enrollment amount

- iii. ☐ Other (e.g., Employees employed after 1/1/2016 who have not made an Elective Deferral election): \_\_\_\_\_
- b. If the Plan provides for automatic enrollment and Roth Elective Deferrals are allowed to the Plan, select whether automatic contributions will be pre- or after-tax:
- i. ☐ Pre-Tax. All Elective Deferrals made under Section 4.01(g) will be designated as Pre-Tax Elective Deferrals.
- ii. ☐ After-Tax. All Elective Deferrals made under Section 4.01(g) will be designated as Roth Elective Deferrals.

**NOTE:** C.6b only applies if A.7b is "Yes" (Roth contributions are allowed to the Plan).

#### **Voluntary Contributions**

**NOTE:** If A.8 is "Yes", an Eligible Employee who has met the requirements specified for Voluntary Contributions will be eligible to make Voluntary Contributions to the Plan as follows (Section 4.01):

##### **7. Minimum and Maximum Voluntary Contributions**

- a. Minimum Voluntary Contribution: \_\_\_\_\_
- b. Maximum Voluntary Contribution: \_\_\_\_\_%
- c. Maximum of total combined Elective Deferral/Voluntary Contribution: \_\_\_\_\_%
- d. Other limitations: \_\_\_\_\_

**NOTE:** C.7b and C.7c may not be more than 100% of Compensation.

**NOTE:** If C.7d is selected the requirements provided must be nondiscriminatory, objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.

#### **Mandatory Contributions**

**NOTE:** If A.9 is "Yes" (Mandatory Contributions are permitted), an Eligible Employee who has met the requirements specified for Mandatory Contributions will be eligible to make Mandatory Contributions to the Plan as follows (Section 4.01):

##### **8. Mandatory Contribution Amount**

- a. Mandatory After-Tax Contributions will be required in the following amount with the following limitations: \_\_\_\_\_
- b. Mandatory Pre-Tax Contributions will be required in the following amount with the following limitations: \_\_\_\_\_

### **D. CONTRIBUTIONS - MATCHING, NON-ELECTIVE, AND OTHER CONTRIBUTIONS**

#### **Matching - Allocation Service**

**NOTE:** If A.10 is "Yes", an Eligible Employee who has met the requirements of Section B and who has satisfied the following requirements will be eligible to receive an allocation of Matching Contributions during the applicable Plan Year.

##### **1. Allocation Service Requirements for Matching Contributions**

- a. ☐ In order to share in the allocation of Matching Contributions, a Participant is required to complete the following Hours of Service in the applicable Plan Year \_\_\_\_\_
- b. ☐ In order to share in the allocation of Matching Contributions, a Participant is required to be employed by the Adopting Employer on the last day of the Plan Year
- c. ☐ In order to share in the allocation of Matching Contributions, a Participant is required to be employed by the Adopting Employer on the last day of the Plan Year or complete at least \_\_\_\_\_ Hours of Service in the applicable Plan Year
- d. ☐ None

**NOTE:** D.1a and D.1b are inapplicable if D.1c is selected.

**NOTE:** D.1a and D.1c may not be more than 1,000.

##### **2. Matching Allocation Service Computation Rules**

- a. Computation method for Matching Allocation Service.
- i. ☐ Hours of Service
- ii. ☐ Elapsed Time
- b. Select hours equivalency:
- i. ☐ None

#### D. CONTRIBUTIONS - MATCHING, NON-ELECTIVE, AND OTHER CONTRIBUTIONS

An Employee will be credited with the following service with the Employer:

- ii. ☐ 10 Hours of Service for each day or partial day
- iii. ☐ 45 Hours of Service for each week or partial week
- iv. ☐ 95 Hours of Service for each semi-monthly payroll period or partial semi-monthly payroll period
- v. ☐ 190 Hours of Service for each month or partial month

**NOTE:** D.2b is only applicable if D.2a.i is selected.

- c. The hours equivalency will apply to:

- i. ☐ All Employees
- ii. ☐ Only Employees not paid on a per-hour basis

**NOTE:** D.2c is only applicable if D.2a.i is selected.

**NOTE:** D.2 is only applicable if D.1a or D.1c is selected.

#### 3. Exceptions to Allocation Service Requirements for Matching Contributions

- a. Modify Hour of Service requirement and/or last day requirement for a Participant who terminates employment with the Employer during the Plan Year due to:
  - i. ☐ death
  - ii. ☐ Disability
  - iii. ☐ attainment of Normal Retirement Age
  - iv. ☐ Other: (e.g., attainment of Early Retirement Age) \_\_\_\_\_
- b. Any Hour of Service requirement and last day requirement will be modified as follows:
  - i. ☐ Waive both the Hour of Service requirement and last day requirement
  - ii. ☐ Waive the Hour of Service requirement only
  - iii. ☐ Waive last day requirement only
- c. ☐ The following other modifications will be made to the requirements specified in D.1-3b: \_\_\_\_\_

**NOTE:** D.3 is only applicable if D.1a, D.1b, or D.1c is selected.

**NOTE:** D.3c may only be used to make minor changes to the requirements specified in D.1-3b and must be specified in a manner that is objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion. For example, D.3c could be used to clarify that last day but not Hours of Service is waived for death while Hours of Service and last day are waived for Disability and attainment of Normal Retirement Age.

#### Matching - Formula

#### 4. Matched Employee Contribution Inclusions

The Adopting Employer will match:

- a. ☐ Elective Deferrals
- b. ☐ Age 50 Catch-up Contributions
- c. ☐ Special Long Service Catch-up Contributions
- d. ☐ Roth Elective Deferrals
- e. ☐ Voluntary Contributions
- f. ☐ Mandatory After-Tax Contributions
- g. ☐ Mandatory Pre-Tax Contributions
- h. ☐ Other (e.g., Elective Deferrals made to Company 403(b) Plan #1): \_\_\_\_\_

**NOTE:** The other Matched Employee Contribution specified above (D.4h) must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.

#### 5. Matching Contribution Formula

The Adopting Employer's Matching Contribution will be allocated to eligible Participants who have met the requirements of Section B and D.1 through D.3 as follows:

- a. ☐ A discretionary amount and percentage of Matched Employee Contributions
- b. ☐ Tiered Matching Formula. The Adopting Employer will contribute as a Matching Contribution an amount equal to:

##### Rate One

\_\_\_\_\_ % of the Participant's Matched Employee Contributions that are not in excess of  
\_\_\_\_\_ % of the Participant's Compensation

- c. ☐ Years of service

- i. The Matching contribution will be made according to the schedule below:

A. \_\_\_\_\_ Years of service \_\_\_\_\_ % of Matched Employee Contributions

**D. CONTRIBUTIONS - MATCHING, NON-ELECTIVE, AND OTHER CONTRIBUTIONS**

- ii. ☐ Only Matched Employee Contributions that are not in excess of \_\_\_\_% of the Participant's Compensation will be matched.
- iii. In determining years of service in this D.5c, the following service will be used:
  - A. ☐ Years of Eligibility Service
  - B. ☐ Years of Vesting Service

*NOTE: The first tier of Matching Contributions in D.5c.i will be available no later than the period described in 410(a)(1).*

- iv. Enter the number of Hours of Service necessary to earn a year of service described in D.5c.i: \_\_\_\_
  - d. ☐ Special schedule. Matching Contributions shall be made according to the following fixed schedule: \_\_\_\_
- NOTE: The discretionary formula in D.5a must meet the nondiscrimination requirements regarding benefits, rights, or features described in Treas. Reg. section 1.401(a)(4)-4.*

**6. Additional Discretionary Matching Contributions**

- ☐ Permit discretionary Matching Contributions to be made in addition to the contributions described in D.5b-d as a discretionary amount and percentage of Matched Employee Contributions

**7. Additional Fixed Matching Contributions**

- ☐ Permit additional fixed Matching Contributions to be made in addition to the contributions described in D.5b-d: \_\_\_\_

**8. Maximum Allocations for Matching Contributions**

Plan limits Matching Contributions to the following in each Plan Year:

- a. ☐ Maximum percentage of Compensation \_\_\_\_%
- b. ☐ Maximum dollar amount \$ \_\_\_\_
- c. ☐ Other: \_\_\_\_
- d. ☐ No Maximum

*NOTE: If D.8c is selected the requirements provided must be nondiscriminatory, objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.*

**9. Allocation Times for Matching Contributions**

- a. Fixed Matching Contributions are allocated to Participant Accounts at the following time(s):

- i. ☐ End of Plan Year
  - ii. ☐ Semi-annually
  - iii. ☐ Quarterly
  - iv. ☐ Each calendar month
  - v. ☐ Each pay period
  - vi. ☐ At such times as may be determined by the Adopting Employer
- b. Apply the dollar limit in D.8:
    - i. ☐ On a Plan Year basis only
    - ii. ☐ Pro rata as of each period specified in D.9a

*NOTE: D.9 will not apply if the Matching Contribution formula is discretionary (D.5a is selected).*

*NOTE: Any service requirements specified in D.1 through D.3 will be applied pro rata to the period selected in this D.9. Any last day rule specified in D.1 through D.3 will be applied as of the end of each period selected in this D.9.*

*NOTE: Discretionary Matching Contributions (if selected in D.5) may be allocated at a time other than that selected in D.9.*

*NOTE: D.9b will only apply if a maximum dollar amount (D.8b or D.8c) is selected and end of Plan Year (D.9a.i) is not selected.*

**Non-Elective Contributions - Allocation Service**

*NOTE: If A.11 is "Yes" an Eligible Employee who has met the requirements of Section B and who has satisfied the following requirements will be eligible to receive an allocation of Non-Elective Contributions during the applicable Plan Year.*

**10. Allocation Service Requirements for Non-Elective Contributions**

- a. ☐ In order to share in the allocation of Non-Elective Contributions, a Participant is required to complete the following Hours of Service in the applicable Plan Year \_\_\_\_
- b. ☐ In order to share in the allocation of Non-Elective Contributions, a Participant is required to be employed by the Adopting Employer on the last day of Plan Year
- c. ☐ In order to share in the allocation of Non-Elective Contributions, a Participant is required to be employed by the Adopting Employer on the last day of Plan Year or complete at least \_\_\_\_ Hours of Service in the applicable Plan Year
- d. ☒ None

*NOTE: D.10a and D.10b are inapplicable if D.10c is selected.*

*NOTE: D.10a and D.10c may not be more than 1,000.*

**D. CONTRIBUTIONS - MATCHING, NON-ELECTIVE, AND OTHER CONTRIBUTIONS**

**11. Non-Elective Allocation Service Computation Rules**

a. Computation method for Non-Elective Allocation Service.

i. ☐ Hours of Service

ii. ☐ Elapsed Time

b. Select hours equivalency:

i. ☐ None

An Employee will be credited with the following service with the Employer:

ii. ☐ 10 Hours of Service for each day or partial day

iii. ☐ 45 Hours of Service for each week or partial week

iv. ☐ 95 Hours of Service for each semi-monthly payroll period or partial semi-monthly payroll period

v. ☐ 190 Hours of Service for each month or partial month

*NOTE: D.11b is only applicable if D.11a.i is selected.*

c. The hours equivalency will apply to:

i. ☐ All Employees

ii. ☐ Only Employees not paid on a per-hour basis

*NOTE: D.11c is only applicable if D.11a.i is selected.*

*NOTE: D.11 is only applicable if D.10a or D.10c is selected.*

**12. Exceptions to Allocation Service Requirements for Non-Elective Contributions**

a. Modify Hour of Service requirement and/or last day requirement for a Participant who terminates employment with the Employer during the Plan Year due to:

i. ☐ death.

ii. ☐ Disability

iii. ☐ attainment of Normal Retirement Age

iv. ☐ Other: (e.g., attainment of Early Retirement Age) \_\_\_\_\_

b. Any Hour of Service requirement and last day requirement will be modified as follows:

i. ☐ Waive both the Hour of Service requirement and last day requirement

ii. ☐ Waive the Hour of Service requirement only

iii. ☐ Waive last day requirement only

c. ☐ The following other modifications will be made to the requirements specified in D.10-12b: \_\_\_\_\_

*NOTE: D.12 is only applicable if D.10a, D.10b, or D.10c is selected.*

*NOTE: D.12c may only be used to make minor changes to the requirements specified in D.10-12b and must be specified in a manner that is objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion. For example, D.12c could be used to clarify that last day but not Hours of Service is waived for death while Hours of Service and last day are waived for Disability and attainment of Normal Retirement Age.*

**Non-Elective - Formula**

**13. Amount of Non-Elective Contributions**

a. ☒ Discretionary in an amount as determined by the Adopting Employer

b. ☐ \_\_\_\_\_ % of total Participant Compensation for the Plan Year

c. ☐ \$ \_\_\_\_\_ for the Plan Year

d. ☐ Other (e.g., 5% of Employer's profits): \_\_\_\_\_

*NOTE: The Non-Elective Formula specified above (D.13d) must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.*

**14. Non-Elective Contribution allocation formula**

The Adopting Employer's Non-Elective Contributions will be allocated to eligible Participants who have met the requirements of Section B and D.10 as follows (Section 4.03):

a. ☐ Pro rata. In the ratio that each Participant's Compensation bears to the Compensation of all eligible Participants.

b. ☐ Integrated. See D.15.

c. ☒ Other: The formula used to calculate a non-elective contribution to be deposited into a 403(b) account upon retirement is set forth in the Adopting Employer's collective bargaining agreement, employment agreements, or memorandum of agreement or equivalent with Employees of the Adopting Employer, copies of which are attached as an addendum to this Adoption Agreement. If permitted under the Employer's collective bargaining agreement or memorandum of agreement, to the extent the amount exceeds the Participant's annual additions limit under Section 415(c) of the Code for that year, such excess shall be carried over by the Employer, without interest, and



#### D. CONTRIBUTIONS - MATCHING, NON-ELECTIVE, AND OTHER CONTRIBUTIONS

not contributed to the Plan in such limitation year, but shall be contributed to the Employer Contributions Account of the Participant in each of the next 5 calendar years following the Plan Year in which the Participant has a severance from employment with the Employer, up to the annual additions limit under Section 415(c) of the Code to the extent permitted by Section 403(b)(3) of the Code and applicable regulations thereunder.

**NOTE:** The Non-Elective Contribution allocation formula specified above (D.14c) must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.

##### 15. Non-Elective - Integration

Integration level for determining Excess Compensation:

- a. ☐ Taxable wage base (as defined under Section 230 of the Social Security Act) in effect on the first day of such Plan Year
- b. ☐ 20% of the taxable wage base (as defined under Section 230 of the Social Security Act) in effect on the first day of such Plan Year; minus \$1.00
- c. ☐ 80% of the taxable wage base (as defined under Section 230 of the Social Security Act) in effect on the first day of such Plan Year; minus \$1.00
- d. ☐ 80% of the taxable wage base (as defined under Section 230 of the Social Security Act) in effect on the first day of such Plan Year; plus \$1.00
- e. ☐ \_\_\_\_\_% (no more than 100%) of taxable wage base (as defined under Section 230 of the Social Security Act) in effect on the first day of such Plan Year
- f. ☐ Fixed dollar amount: \$ \_\_\_\_\_ (not more than the taxable wage base (as defined under Section 230 of the Social Security Act) in effect on the first day of such Plan Year)

**NOTE:** The amount of permitted disparity will be determined in accordance with the following table:

Integration Level	Permitted Disparity
More than \$0 but not more than 20% of the TWB	5.7%
More than 20% of the TWB but not greater than 80% of the TWB	4.3%
More than 80% of the TWB but less than 100% of the TWB	5.4%
100% of the TWB	5.7%

TWB = taxable wage base (as defined under Section 230 of the Social Security Act)

##### 16. Allocation of Non-Elective Contributions

- a. Non-Elective Contributions are allocated to Participant Accounts at the following time(s):
  - i. ☒ End of Plan Year
  - ii. ☐ Semi-annually
  - iii. ☐ Quarterly
  - iv. ☐ Each calendar month
  - v. ☐ Each pay period
- b. Minimum and Maximum Non-Elective Contributions
  - i. ☐ Allocations of Non-Elective Contributions for a Participant will be subject to a minimum amount: \_\_\_\_\_
  - ii. ☐ Allocations of Non-Elective Contributions for a Participant will be subject to a maximum amount: \_\_\_\_\_
- c. Apply the dollar limit in D.16b:
  - i. ☐ On a Plan Year basis only
  - ii. ☐ Pro rata as of each period specified in D.16a

**NOTE:** Any service requirements specified in D.10 through D.12 will be applied pro rata to the period selected in this D.16a. Any last day rule specified in D.10 through D.12 will be applied as of the end of each period selected in this D.16a.

##### 17. Non-Elective - Disability

- ☐ Allocate Non-Elective Contributions to Disabled Participants who do not meet the allocation service requirements (Section 4.03(e)). Allocations to Disabled Participants end as of the earliest of: (i) the last day of the Plan Year in which occurs the \_\_\_\_\_ anniversary of the start of the Participant's Disability or (ii) such other time specified in Section 4.03(e).

**NOTE:** D.17 will not be more than "tenth."

**NOTE:** Allocations under D.17 may occur after Termination.

##### 18. Non-Elective - Former Participants

- a. ☒ Non-Elective Contributions will be allocated to former Participants until the last day of the fifth (no more than fifth) tax year following the tax year in which the date of Termination occurs.
- b. Age and Service Requirements. Former Participants must meet the following requirements to be eligible to receive Non-Elective Contributions.
  - i. ☐ Former Participants must be at least \_\_\_\_\_ years old.

#### ***D. CONTRIBUTIONS - MATCHING, NON-ELECTIVE, AND OTHER CONTRIBUTIONS***

- ii. ☒ Former Participants must meet the following service requirement: Any service requirement (including the definition of a year of service) mandated prior to receiving a non-elective contribution at retirement and/or separation from service shall be governed by the Adopting Employer's collective bargaining agreements, employment agreements, or memorandum of agreements or their equivalent with Employees of the Adopting Employer, copies of which are attached as an addendum to this Adoption Agreement.
- iii. ☒ Former Participants must meet the following requirement: Any requirement (including the definition of a year of service) mandated prior to receiving a non-elective contribution at retirement and/or separation from service shall be governed by the Adopting Employer's collective bargaining agreement, employment agreements, or memorandum of agreement or equivalent with Employees of the Adopting Employer, copies of which are attached as an addendum to this Adoption Agreement.
- c. ☒ The following modifications will apply to D.18b: Modifications (if any) made to the requirements that a former participant must meet prior to receiving a non-elective contribution are set forth in the Adopting Employer's collective bargaining agreements, employment agreements, or memorandum of agreements or their equivalent with Employees of the Adopting Employer, copies of which are attached as an addendum to this Adoption Agreement.

#### **19. Qualified Non-Elective Contributions ("QNEC")**

The Adopting Employer's discretionary Qualified Non-Elective Contribution will be allocated in the following manner:

- a. ☐ Pro rata. In the ratio that such Participant's Compensation bears to the Compensation of all eligible Participants.
- b. ☒ Fixed Amount. In an amount equal to the total additional Qualified Non-Elective Contribution divided by the number of Participants eligible to share in such contribution.

#### **20. Rollovers**

Rollover Contributions are permitted:

- a. ☐ No
- b. ☒ Yes - All Eligible Employees may make a Rollover Contribution even if not yet a Participant in the Plan
- c. ☐ Yes - Only active Participants may make a Rollover Contribution
- d. ☐ Yes - \_\_\_\_\_ may make a Rollover Contribution

**NOTE:** The Plan Administrator has discretion under Section 4.05 to limit the types of rollover contributions accepted by the Plan and must use that discretion in a consistent and nondiscriminatory manner.

#### **21. Death or Disability During Qualified Military Service**

☒ For benefit accrual purposes, a Participant that dies or becomes Disabled while performing Qualified Military Service will be treated as if he had been employed by the Adopting Employer on the day preceding death or Disability and terminated employment on the day of death or Disability.

#### **22. 415 Additional Language**

☐ Additional language necessary to satisfy Code section 415 because of the required aggregation of multiple plans: \_\_\_\_\_.

### **E. VESTING**

#### **Vesting Service Rules**

##### **1. Vesting service computation method**

- a. ☒ Hours of Service. Number of Hours of Service necessary for a Year of Vesting Service: 0
- b. ☐ Elapsed Time

**NOTE:** Unless E.1.b (Elapsed Time) is selected, the Plan will use the Hours of Service method for determining vesting service. If E.1.b is selected, questions E.2 through E.3 are disregarded.

**NOTE:** E.1a may not be more than 1,000. If left blank, the Plan will use 1,000 Hours of Service.

##### **2. Vesting Service Equivalencies**

- a. Select equivalency for vesting purposes:

- i. ☒ None.

An Employee will be credited with the following service with the Employer:

- ii. ☐ 10 Hours of Service for each day or partial day
- iii. ☐ 45 Hours of Service for each week or partial week
- iv. ☐ 95 Hours of Service for each semi-monthly payroll period or partial semi-monthly payroll period
- v. ☐ 190 Hours of Service for each month or partial month



- b. The hours equivalency selected in E.2a will apply to:
- i. ☐ All Employees
  - ii. ☐ Only Employees not paid on a per-hour basis

**NOTE:** E.2b does not apply if E.2a.i is selected.

**3. Vesting Computation Period**

- a. ☐ Calendar year
- b. ☒ Plan Year
- c. ☐ The twelve-consecutive month period commencing on the date the Employee first performs an Hour of Service; each subsequent twelve-consecutive month period will commence on the anniversary of such date
- d. ☐ Other (must be a 12 month period): \_\_\_\_\_.

**NOTE:** E.3d must be a twelve-consecutive month period.

**4. Other Employer Service**

- ☐ Count years of service with employers other than the Adopting Employer for vesting purposes. List other employers and indicate for what purposes (e.g., Matching, Non-Elective, etc.) the service applies along with any limitations: (e.g., service with ABC Inc. will be included for determining vesting for Matching Contributions limited to three Years of Vesting Service) \_\_\_\_\_

**NOTE:** The other service specified must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.

**5. Vesting Exceptions**

- a. ☐ Death. Provide for full vesting for a Participant who terminates employment with the Adopting Employer due to death while an Employee.
- b. ☐ Disability. Provide for full vesting for a Participant who terminates employment with the Adopting Employer due to Disability while an Employee.
- c. ☐ Early Retirement. Provide for 100% vesting upon the attainment of Early Retirement Age while an Employee.

**6. Vesting Exclusions**

- a. ☐ Exclude Years of Vesting Service earned before age 18
- b. ☐ Exclude Years of Vesting Service earned before the Adopting Employer maintained this Plan or a predecessor plan
- c. ☐ One-year holdout. If an Employee has a One-Year Break in Service/Period of Severance, exclude Years of Vesting Service earned before such period until the Employee has completed a Year of Vesting Service after returning to employment with the Adopting Employer.
- d. ☐ Rule of parity. If an Employee does not have a nonforfeitable right to the Account balance derived from Adopting Employer contributions, exclude Years of Vesting Service earned before a period of five (5) consecutive One-Year Breaks in Service/Periods of Severance.

**7. Special Vesting Provisions**

- ☐ Provide for special vesting provisions (e.g., Participants who are employed under a union contract are always 100% vested in all contributions): \_\_\_\_\_

**NOTE:** Any special provisions must satisfy Code section 411.

**Vesting Schedules**

**8. Matching Contribution Account**

Vesting Schedule for Matching Contributions:

- a. ☐ 100%
- b. ☐ 2-6 Year Graded
- c. ☐ 1-5 Year Graded
- d. ☐ 1-4 Year Graded
- e. ☐ 3 Year Cliff
- f. ☐ 2 Year Cliff
- g. ☐ Other:
  - i. Other Match Schedule - less than 1 year: \_\_\_\_\_%
  - ii. Other Match Schedule - 1 year but less than 2 years: \_\_\_\_\_%
  - iii. Other Match Schedule - 2 years but less than 3 years: \_\_\_\_\_%
  - iv. Other Match Schedule - 3 years but less than 4 years: \_\_\_\_\_%
  - v. Other Match Schedule - 4 years but less than 5 years: \_\_\_\_\_%

vi. Other Match Schedule - 5 years but less than 6 years: \_\_\_\_\_%

vii. Other Match Schedule - 6 or more years: 100%.

**NOTE:** See Section 6.02 for definitions of the applicable vesting schedules.

#### 9. Non-Elective

Non-Elective Contribution Account Vesting Schedule:

- a. ☒ 100%
- b. ☐ 2-6 Year Graded
- c. ☐ 1-5 Year Graded
- d. ☐ 1-4 Year Graded
- e. ☐ 3 Year Cliff
- f. ☐ 2 Year Cliff
- g. ☐ Other:
  - i. Other Non-Elective Schedule - less than 1 year: \_\_\_\_\_%
  - ii. Other Non-Elective Schedule - 1 year but less than 2 years: \_\_\_\_\_%
  - iii. Other Non-Elective Schedule - 2 years but less than 3 years: \_\_\_\_\_%
  - iv. Other Non-Elective Schedule - 3 years but less than 4 years: \_\_\_\_\_%
  - v. Other Non-Elective Schedule - 4 years but less than 5 years: \_\_\_\_\_%
  - vi. Other Non-Elective Schedule - 5 years but less than 6 years: \_\_\_\_\_%
  - vii. Other Non-Elective Schedule - 6 or more years: 100%.

**NOTE:** See Section 6.02 for definitions of the applicable vesting schedules.

#### 10. Other Vesting Schedule

- a. ☐ The Plan has another vesting schedule (e.g., transferred Matching Contribution assets from merger are subject to a 3 year cliff vesting schedule): \_\_\_\_\_
- b. Describe the Participants to which the other vesting schedule applies: \_\_\_\_\_

**NOTE:** The vesting schedule in E.10 is in addition to the vesting schedules in E.8 through E.9.

**NOTE:** E.10 must be applied in a consistent and nondiscriminatory manner. For example, E.10b could be used to describe a prior vesting schedule, vesting for a transfer account, or a vesting schedule that applies to Participants covered by a collective bargaining agreement provided retirement benefits were the subject of good faith bargaining.

#### 11. Forfeitures

Forfeitures will be used in the following manner:

- a. ☒ Any permissible method (restore forfeitures, reduce Adopting Employer contributions (or reallocate as Adopting Employer contributions) made pursuant to Article 4 or to pay Plan expenses)
- b. ☐ Other: \_\_\_\_\_

**NOTE:** E.11b is limited to one or a combination of the options described in E.11a. E.11b may be used to further restrict the uses of forfeiture and must be applied in a consistent and nondiscriminatory manner.

### F. DISTRIBUTIONS - SEVERANCE FROM EMPLOYMENT/DEATH

#### Definitions

##### 1. Normal Retirement

- a. Normal Retirement Age means:
  - i. ☒ Attainment of age 62
  - ii. ☐ Later of attainment of age \_\_\_\_\_ and the service specified in F.1b
  - iii. ☐ Other: \_\_\_\_\_
- b. Select the type and length of service used to measure Normal Retirement Age:
  - i. ☐ Eligibility. \_\_\_\_\_ Years of Eligibility Service
  - ii. ☐ Vesting. \_\_\_\_\_ Years of Vesting Service
  - iii. ☐ Participation. \_\_\_\_\_ anniversary of participation (e.g. third, fourth, etc.)

**NOTE:** The age entered in F.1a may not be more than 65.

**NOTE:** F.1b may not require more than the fifth anniversary of participation as defined in Treas. Reg. section 1.411(a)-7(b)(1) and any superseding guidance.

## F. DISTRIBUTIONS - SEVERANCE FROM EMPLOYMENT/DEATH

**NOTE:** The Normal Retirement Age will be deemed met no later than the later of age 65 or the fifth anniversary of participation as defined in Treas. Reg. section 1.411(a)-7(b)(1) and any superseding guidance.

### 2. Early Retirement

- a. Early Retirement Age means:
- ☒ None. The Plan does not have an early retirement feature.
  - ☐ Attainment of age \_\_\_\_\_
  - ☐ Later of attainment of age \_\_\_\_\_ and the service specified in F.2b
  - ☐ Other: \_\_\_\_\_
- b. Select the type and length of service used to measure Early Retirement Age:
- ☐ Eligibility. \_\_\_\_\_ Years of Eligibility Service
  - ☐ Vesting. \_\_\_\_\_ Years of Vesting Service
  - ☐ Participation. \_\_\_\_\_ anniversary of participation (e.g. third, fourth, etc.)

**NOTE:** The age entered in F.2a may not be more than 65.

**NOTE:** F.2b is only applicable if F.2a.iii is selected.

**NOTE:** See related selections E.5c (vesting upon Early Retirement Age) and G.3c (in-service distributions upon Early Retirement Age).

### 3. Required Beginning Date

Required Beginning Date for a Participant other than a More Than 5% Owner:

- a. ☐ Retirement. April 1 of the calendar year following the later of the calendar year in which the Participant: (x) attains age 70-1/2, or (y) retires
- b. ☐ Age 70-1/2. April 1 of the calendar year following the calendar year in which the Participant attains age 70-1/2
- c. ☒ Election. The option provided in F.3a; provided that a Participant may elect to begin distributions pursuant to either F.3a or F.3b

**NOTE:** A Participant's Required Beginning Date is a protected benefit under Code section 411(d)(6).

## Time & Form of Payment

### 4. REA Requirements

- a. ☐ Certain assets in the Transfer Account are subject to the REA requirements. The default form of payment for those Transfer Account assets that are subject to the REA requirements will be a Qualified Joint and \_\_\_\_\_% Survivor Annuity (not less than 50% and not more than 100%).

### 5. Time of Payment

Distributions after Severance from Employment for reasons other than death will commence (Section 7.02):

- a. ☒ Immediate. As soon as administratively feasible with a final payment made consisting of any allocations occurring after such Severance from Employment
- b. ☐ End of Plan Year. As soon as administratively feasible after all contributions have been allocated relating to the Plan Year in which the Participant's Account balance becomes distributable
- c. ☐ Normal Retirement Age.
- d. ☐ Other (e.g., as soon as administratively feasible following the next Valuation Date): \_\_\_\_\_

**NOTE:** Any entry in F.5d must comply with Code section 401(a)(9), Section 7.02 and other requirements of Article 7.

### 6. Form of Payment - Severance from Employment

- a. Medium of distribution from the Plan:
- ☐ Cash only
  - ☒ Cash or in-kind
  - ☐ Cash or in-kind rollover to an individual retirement account sponsored by the following vendor: \_\_\_\_\_
- b. Distributions from the Plan after Severance from Employment for reasons other than death may be made in the following forms (select all that apply):
- ☒ Lump sum
  - ☒ Substantially equal installments
  - ☒ Under a continuous right of withdrawal pursuant to which a Participant may withdraw such amounts at such times as he will elect
  - ☐ Other (e.g., Periodic Payment that are set at least quarterly): \_\_\_\_\_
- NOTE:** F.6b.iii and any entry in F.6b.iv must comply with Code section 401(a)(9), Section 7.02 and other requirements of Article 7.
- c. Participants may take distributions in the form of an annuity:
- ☒ Yes - entire account
  - ☐ Yes - entire account except single life annuities will not be allowed

## F. DISTRIBUTIONS - SEVERANCE FROM EMPLOYMENT/DEATH

iii. ☐ Yes - the following conditions and/or limitations will apply: \_\_\_\_\_

iv. ☐ No

**NOTE:** If F.6c.i, F.6c.ii, F.6c.iii is selected, a Participant may elect to have the Plan Administrator apply his vested Account to the extent provided above toward the purchase of an annuity contract, which will be distributed to the Participant. The terms of such annuity contract will comply with the provisions of this Plan and any annuity contract will be nontransferable.

**NOTE:** F.6c.iii must be applied in a consistent and nondiscriminatory manner (for example, limiting annuity distributions to accounts in excess of a certain dollar amount.)

### Payments on Death

#### 7. Payment upon Participant's Death

Distributions on account of the death of the Participant will be made in accordance with the following:

- a. ☐ Pay entire Account balance by end of fifth year for all Beneficiaries in accordance with Sections 7.05(b) and 7.05(d) only
- b. ☐ Pay entire Account balance no later than the 60th day following the end of Plan Year in which the Participant dies
- c. ☒ Allow extended payments for all Beneficiaries in accordance with Sections 7.05(b) and 7.05(d)
- d. ☐ Pay entire Account balance by end of fifth year for Beneficiaries in accordance with Sections 7.05(b) and 7.05(d) and allow extended payments in accordance with Sections 7.05(b) and 7.05(d) only if the Participant's spouse is the Participant's sole primary Beneficiary
- e. ☐ Other: \_\_\_\_\_

**NOTE:** Any entry in F.7e must comply with Code section 401(a)(9), Section 7.05 and other requirements of Article 7.

#### 8. Form of Payment

##### a. Medium of distribution from the Plan:

- i. ☐ Cash only
- ii. ☒ Cash or in-kind
- iii. ☐ Cash or in-kind rollover to an individual retirement account sponsored by the following vendor: \_\_\_\_\_

##### b. Distributions from the Plan may be made in the following forms (select all that apply):

- i. ☒ Lump sum
- ii. ☒ Substantially equal installments
- iii. ☒ Under a continuous right of withdrawal pursuant to which a Participant may withdraw such amounts at such times as he will elect
- iv. ☐ Other (e.g., Periodic Payment that are set at least quarterly): \_\_\_\_\_

**NOTE:** F.8b.iii and any entry in F.8b.iv must comply with Code section 401(a)(9), Section 7.02 and other requirements of Article 7.

##### c. Beneficiaries may take distributions in the form of an annuity.

- i. ☒ Yes - the entire Account
- ii. ☐ Yes - the following conditions and/or limitations will apply: \_\_\_\_\_
- iii. ☐ No

**NOTE:** If F.8c.i or F.8c.ii is selected, a Beneficiary may elect to have the Plan Administrator apply his Account to the extent provided above toward the purchase of an annuity contract, which will be distributed to the Beneficiary. The terms of such annuity contract will comply with the provisions of this Plan (including Section 7.05) and any annuity contract will be nontransferable.

**NOTE:** F.8c.ii must be applied in a consistent and nondiscriminatory manner (for example, limiting annuity distributions to accounts in excess of a certain dollar amount.)

#### 9. Beneficiaries

##### a. Death benefits when there is no designated Beneficiary:

- i. ☒ Standard according to Section 7.04(c)
- ii. ☐ Other (e.g., Spouse first, if no surviving Spouse then Participant's estate): \_\_\_\_\_

##### b. ☐ Revocation. A Beneficiary designation to a spouse will be automatically revoked upon the following circumstances (e.g., divorce): \_\_\_\_\_

##### c. ☐ For purposes of determining a Participant's spouse, the one-year rule in Code section 417(d), Treas. Reg. section 1.401(a)-20 applies.

**NOTE:** If F.9a.ii (Other) is selected, death benefits when there is no designated beneficiary will be provided pursuant to F.9a.ii. The death benefits described must be definitely determinable and may not be specified in a manner that is subject to discretion.

**NOTE:** If revocation is selected (F.9b) you may use this item to indicate automatic revocation upon divorce.

### Cash Out

#### 10. Cash Out

## F. DISTRIBUTIONS - SEVERANCE FROM EMPLOYMENT/DEATH

- a. ☒ Involuntary cash-out amount for purposes of Section 7.03: \$1,000
- b. Involuntary cash-out of a terminated Participant's Account balance when it exceeds the cash-out amount specified in F.10a is deferred under Section 7.03(b) until:
  - i. ☐ Later of age 62 or Normal Retirement Age - payment made in a lump sum only
  - ii. ☐ Required Beginning Date - Participant may elect payment in a lump sum or installments
  - iii. ☐ Required Beginning Date - payment made in a lump sum only
  - iv. ☒ Other (e.g., Required Beginning Date made in a direct rollover to an IRA): Money will not be forced out of the account until the participant requests or distribution is required under applicable laws and regulations.
- c. ☐ Exclude amounts attributable to Rollover Contributions in determining the value of the Participant's vested Account balance for purposes of F.10a

*NOTE: F.10a has a \$5,000 maximum; \$5,000 will be entered unless otherwise specified.*

*NOTE: If F.10a is not selected, F.10c does not apply.*

*NOTE: Any entry in F.10b.iv must comply with Code section 411(a)(11), Section 7.03 and other requirements of Article 7.*

## G. DISTRIBUTIONS IN-SERVICE WITHDRAWALS/LOANS/OTHER DISTRIBUTIONS

*NOTE: See Section 8.06 for limits on in-service distributions.*

*NOTE: In-service withdrawal options are meant as enabling rules. If an in-service distribution is permitted under any option specified below, the in-service withdrawal is permissible.*

### Vesting Status

#### 1. Vesting Status for In-service Withdrawals

Select one:

- ☐ In-service withdrawals otherwise permitted under Section G are allowed from Accounts that are partially vested
- ☒ An Account must be fully vested for a Participant to receive an in-service withdrawal

*NOTE: The response to G.1 will be ignored if the Plan does not allow in-service withdrawals.*

*NOTE: Withdrawals under G.2-11 are only permitted from the portion of a Participant's Accounts described in G.1 unless otherwise specified in G.12.*

### Hardship

#### 2. Hardship

*NOTE: Matching Contributions held in a custodial account, and Non-Elective Contributions held in a custodial account are not eligible for hardship withdrawals.*

Hardship withdrawals are allowed as follows:

- a. ☒ Hardship withdrawals are permitted.

*NOTE: G.2b through G.2g is only applicable if G.2a is checked.*

- b. Hardship withdrawals are permitted from the following accounts:

- i. ☒ All Accounts. A Participant may receive a distribution on account of hardship from all accounts eligible for hardship withdrawal under the Code and associated Federal Regulations.
- ii. ☐ Selected Accounts
  - 1. ☐ Elective Deferral Account
  - 2. ☐ Voluntary Contribution Account
  - 3. ☐ Mandatory After-Tax Contribution Account
  - 4. ☐ Mandatory Pre-Tax Contribution Account
  - 5. ☐ Matching Contribution Account
  - 6. ☐ Non-Elective Contribution Account
  - 7. ☐ Rollover Contribution Account
  - 8. ☐ Transfer Account
  - 9. ☐ Other: (e.g., Merged Assets) \_\_\_\_\_

*NOTE: The "Other" accounts specified above (G.2b.ii.9) must be objectively determinable and may not be specified in a manner*

**G. DISTRIBUTIONS IN-SERVICE WITHDRAWALS/LOANS/OTHER DISTRIBUTIONS**

*that is subject to Adopting Employer discretion.*

- c. ☒ The Plan will use the safe harbor criteria set forth in Section 8.01(b) in determining whether a Participant is entitled to receive a hardship withdrawal:

- i. ☒ All Accounts.
- ii. ☐ Selected Accounts
1. ☐ Elective Deferral Account
  2. ☐ Voluntary Contribution Account
  3. ☐ Mandatory After-Tax Contribution Account
  4. ☐ Mandatory Pre-Tax Contribution Account
  5. ☐ Matching Contribution Account
  6. ☐ Non-Elective Contribution Account
  7. ☐ Rollover Contribution Account
  8. ☐ Transfer Account
  9. ☐ Other: (e.g., Merged Assets) \_\_\_\_\_

*NOTE: The "Other" accounts specified above (G.2c.ii.9) must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.*

- d. ☐ The Plan will use the more flexible criteria set forth in Section 8.01(c) in determining whether a Participant is entitled to receive a hardship withdrawal:

- i. ☐ All Accounts.
- ii. ☐ Selected Accounts
1. ☐ Elective Deferral Account
  2. ☐ Voluntary Contribution Account
  3. ☐ Mandatory After-Tax Contribution Account
  4. ☐ Mandatory Pre-Tax Contribution Account
  5. ☐ Matching Contribution Account
  6. ☐ Non-Elective Contribution Account
  7. ☐ Rollover Contribution Account
  8. ☐ Transfer Account
  9. ☐ Other: (e.g., Merged Assets) \_\_\_\_\_

*NOTE: The "Other" accounts specified above (G.2d.ii.9) must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.*

- e. ☒ Expand the hardship criteria to include the Beneficiary of the Participant

- f. If a Participant may receive a Hardship withdrawal from his Elective Deferral Account, permit hardship withdrawals from the Participant's Roth Elective Deferral Account subject to the same terms and conditions as apply to the Participant's Elective Deferral Account:

- i. ☒ Yes
- ii. ☐ Yes - only if the withdrawal from the Roth Elective Deferral Account qualifies as a "qualified distribution" within the meaning of Code section 402A(d)(2)
- iii. ☐ No

- g. ☐ Other limitations on Hardship withdrawals (e.g., one Hardship withdrawal per Plan Year): \_\_\_\_\_

*NOTE: If G.2d is selected, the requirements of Section 8.01(b)(2) will not apply, the amount of the hardship withdrawal may not exceed the Participant's vested interest under the applicable Account and the requirements of Revenue Ruling 71-224 and any superseding guidance will apply.*

*NOTE: G.2f only applies if A.7b is "Yes," (Roth Elective Deferrals are permitted) and hardship withdrawals are permitted from the Elective Deferral Account.*

*NOTE: Any limitations in G.2g (such as limits on the number of withdrawals per year or minimum amount of distributions) must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion. Minimum amount of hardship withdrawals may not exceed \$1,000.*

**3. Normal/Early Retirement**

- a. Allow in-service distributions after attainment of Normal Retirement Age (Section 7.01(b)) from the following Accounts:

- i. ☐ None
- ii. ☒ All Accounts
- iii. ☐ Selected Accounts

- b. If Selected Accounts is selected, Normal Retirement Age withdrawals may be made from the following Accounts:

- i. ☐ Elective Deferral Account

**G. DISTRIBUTIONS IN-SERVICE WITHDRAWALS/LOANS/OTHER DISTRIBUTIONS**

- ii. ☐ Voluntary Contribution Account
- iii. ☐ Mandatory After-Tax Contribution Account
- iv. ☐ Mandatory Pre-Tax Contribution Account
- v. ☐ Matching Contribution Account
- vi. ☐ Non-Elective Contribution Account
- vii. ☐ Qualified Non-Elective Contribution Account
- viii. ☐ Rollover Contribution Account
- ix. ☐ Transfer Account
- x. ☐ Other: (e.g., Merged Assets) \_\_\_\_\_

**NOTE:** The "Other" accounts specified above (G.3b.x) must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.

- c. Allow in-service distributions after attainment of Early Retirement Age (Section 7.01(a)) from the following Accounts:

- i. ☐ None
- ii. ☐ All Accounts
- iii. ☐ Selected Accounts

- d. If Selected Accounts is selected, Early Retirement Age withdrawals may be made from the following Accounts:

- i. ☐ Elective Deferral Account
- ii. ☐ Voluntary Contribution Account
- iii. ☐ Mandatory After-Tax Contribution Account
- iv. ☐ Mandatory Pre-Tax Contribution Account
- v. ☐ Matching Contribution Account
- vi. ☐ Non-Elective Contribution Account
- vii. ☐ Qualified Non-Elective Contribution Account
- viii. ☐ Rollover Contribution Account
- ix. ☐ Transfer Account
- x. ☐ Other: (e.g., Merged Assets) \_\_\_\_\_

**NOTE:** The "Other" accounts specified above (G.3d.x) must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.

**NOTE:** If the Normal Retirement Age and/or Early Retirement Age is less than age 59-1/2 and in-service is selected, Elective Deferrals, Matching Contributions held in a custodial account, and Non-Elective Contributions held in a custodial account will not be eligible for withdrawal until the Participant attains age 59-1/2.

**4. Specified Age and Service**

- a. In-service withdrawals are allowed on attainment of age \_\_\_\_\_ and \_\_\_\_\_ service:

- i. ☒ None
- ii. ☐ All Accounts
- iii. ☐ Selected Accounts

- b. If Selected Accounts is selected, specified age and service withdrawals may be made from the following Accounts:

- i. ☐ Elective Deferral Account
- ii. ☐ Voluntary Contribution Account
- iii. ☐ Mandatory After-Tax Contribution Account
- iv. ☐ Mandatory Pre-Tax Contribution Account
- v. ☐ Matching Contribution Account
- vi. ☐ Non-Elective Contribution Account
- vii. ☐ Qualified Non-Elective Contribution Account
- viii. ☐ Rollover Contribution Account
- ix. ☐ Transfer Account
- x. ☐ Other: (e.g., Merged Assets) \_\_\_\_\_

**NOTE:** The "Other" accounts specified above (G.4b.x) must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.

- c. If a Participant may receive a withdrawal upon the attainment of a specified age and service from his Elective Deferral Account, permit such withdrawals from the Participant's Roth Elective Deferral Account subject to the same terms and conditions as apply to the Participant's Elective Deferral Account:

- i. ☐ Yes
- ii. ☐ Yes - only if the withdrawal from the Roth Elective Deferral Account qualifies as a "qualified distribution" within the meaning of Code section 402A(d)(2)



## G. DISTRIBUTIONS IN-SERVICE WITHDRAWALS/LOANS/OTHER DISTRIBUTIONS

iii. ☐ No

**NOTE:** If G.4a is less than age 59-1/2, Elective Deferrals, Qualified Non-Elective Contributions, Qualified Matching Contributions, Matching Contributions held in a custodial account, and Non-Elective Contributions held in a custodial account will not be eligible for withdrawal until the Participant attains age 59-1/2 and completes required service; but only to the extent withdrawals are permitted from such Accounts pursuant to G.4a and G.4b.

**NOTE:** G.4b only applies if G.4a.iii is selected.

**NOTE:** G.4c only applies if A.7b is "Yes" (Roth Elective Deferrals are permitted,) and G.4a.ii or G.4a.iii and G.4b.i is selected.

### 5. Specified Age

a. In-service withdrawals are allowed on attainment of age 59.5

i. ☐ None

ii. ☒ All Accounts

iii. ☐ Selected Accounts

b. If Selected Accounts is selected, specified age withdrawals may be made from the following Accounts:

i. ☐ Elective Deferral Account

ii. ☐ Voluntary Contribution Account

iii. ☐ Mandatory After-Tax Contribution Account

iv. ☐ Mandatory Pre-Tax Contribution Account

v. ☐ Matching Contribution Account

vi. ☐ Non-Elective Contribution Account

vii. ☐ Qualified Non-Elective Contribution Account

viii. ☐ Rollover Contribution Account

ix. ☐ Transfer Account

x. ☐ Other: (e.g., Merged Assets) \_\_\_\_\_

**NOTE:** The "Other" accounts specified above (G.5b.x) must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.

c. If a Participant may receive a withdrawal upon the attainment of a specified age from his Elective Deferral Account, permit such withdrawals from the Participant's Roth Elective Deferral Account subject to the same terms and conditions as apply to the Participant's Elective Deferral Account:

i. ☐ Yes

ii. ☐ Yes - only if the withdrawal from the Roth Elective Deferral Account qualifies as a "qualified distribution" within the meaning of Code section 402A(d)(2)

iii. ☐ No

**NOTE:** If G.5a is less than age 59-1/2, Elective Deferrals, Qualified Non-Elective Contributions, Qualified Matching, Matching Contributions held in a custodial account, and Non-Elective Contributions held in a custodial account will not be eligible for withdrawal until the Participant attains age 59-1/2; but only to the extent withdrawals are permitted from such Accounts pursuant to G.5a and G.5b.

**NOTE:** G.5b only applies if G.5a.iii is selected.

**NOTE:** G.5c only applies if A.7b is "Yes," (Roth Elective Deferrals are permitted), and G.5a.ii or G.5a.iii and G.5b.i is selected.

## Other Withdrawals

### 6. Withdrawals After Period of Participation

a. ☐ Matching Contributions. In-service withdrawals are allowed from a Participant's Matching Contribution Account after \_\_\_\_\_ years of Participation

b. ☐ Non-Elective Contributions. In-service withdrawals are allowed from a Participant's Non-Elective Contribution Account after \_\_\_\_\_ years of Participation

**NOTE:** Withdrawals under G.6a are only permitted from the Matching Contribution Account to the extent such Account is held in annuity contracts.

**NOTE:** Withdrawals under G.6b are only permitted from the Non-Elective Contribution Account to the extent such Account is held in annuity contracts.

**NOTE:** G.6a-b may not be less than five.

### 7. Withdrawals After Period of Accumulation

a. ☐ Matching Contributions. In-service withdrawals are allowed from a Participant's Matching Contribution Account on funds held for \_\_\_\_\_ years.

b. ☐ Non-Elective Contributions. In-service withdrawals are allowed from a Participant's Non-Elective Contribution Account on funds



## G. DISTRIBUTIONS IN-SERVICE WITHDRAWALS/LOANS/OTHER DISTRIBUTIONS

held for \_\_\_\_ years.

**NOTE:** Withdrawals under G.7a are only permitted from the Matching Contribution Account to the extent such Account is held in annuity contracts.

**NOTE:** Withdrawals under G.7b are only permitted from the Non-Elective Contribution Account to the extent such Account is held in annuity contracts.

**NOTE:** G.7a-b may not be less than two.

### 8. At Any Time

In-service withdrawals are allowed from the following Accounts at any time:

- a. ☐ Voluntary Contribution Account
- b. ☐ Mandatory After-Tax Contribution Account
- c. ☐ Mandatory Pre-Tax Contribution Account
- d. ☒ Rollover Contribution Account

### 9. Military Distributions

- a. ☒ Qualified Reservist Distributions are permitted.
- b. ☒ Deemed Severance Distributions are permitted.

### 10. Transfer Account

Distributions are permitted for a Participant who has attained age 62 and who has not separated from employment from the Transfer Account.

- a. ☐ Yes - under any distribution option offered to a Participant who has incurred a Termination of Employment
- b. ☐ Yes - limited to the following terms and conditions: \_\_\_\_

**NOTE:** G.10 only applies if F.4 is selected (Plan has received a transfer of assets from a plan subject to the survivor annuity rules of Code sections 401(a)(11) and 417).

### 11. Disability

☒ Allow distributions upon Disability.

**NOTE:** If distribution upon Disability is selected, the following Accounts may not be distributed unless a severe disability equivalent to A.21a has occurred: (i) Elective Deferral Account, (ii) Qualified Non-Elective Contribution Account. A severe disability equivalent to A.21a is as follows: the Participant is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than 12 months. The permanence and degree of such impairment will be supported by medical evidence.

## Conditions/Limitations

### 12. Other Conditions/Limitations

☐ The following limitations, conditions, and/or special rules apply to in-service withdrawals (e.g., Participant is limited to one in-service withdrawal per calendar quarter): \_\_\_\_

**NOTE:** Unless otherwise specified, the limitations will apply to all in-service withdrawals (G.1 through G.11). G.12 must be applied in a consistent and nondiscriminatory manner. For example, G.12 could be used to specify the number of withdrawals permitted in a specified time period. See Section 8.06.

### 13. Form of Payment - In-Service Distribution other than Hardship Distributions

a. Medium of distribution from the Plan:

- i. ☐ Cash only
- ii. ☒ Cash or in-kind
- iii. ☐ Cash or in-kind rollover to an individual retirement account sponsored by the following vendor: \_\_\_\_

b. Distributions from the Plan may be made in the following forms (select all that apply):

- i. ☒ Lump sum
- ii. ☒ Substantially equal installments
- iii. ☒ Under a continuous right of withdrawal pursuant to which a Participant may withdraw such amounts at such times as he will elect
- iv. ☐ Other (e.g., Periodic Payment that are set at least quarterly): \_\_\_\_

**NOTE:** G.13b.iii and any entry in G.13b.iv must comply with Code section 401(a)(9), Section 7.02 and other requirements of Article 7.

c. Participants may take distributions in the form of an annuity.

- i. ☒ Yes - the entire Account
- ii. ☐ Yes - entire account except single life annuities will not be allowed
- iii. ☐ Yes - the following conditions and/or limitations will apply: \_\_\_\_

## G. DISTRIBUTIONS IN-SERVICE WITHDRAWALS/LOANS/OTHER DISTRIBUTIONS

- iv. ☐ No

**NOTE:** If G.13c.i or G.13c.iii is selected, a Participant may elect to have the Plan Administrator apply his vested Account to the extent provided above toward the purchase of an annuity contract, which will be distributed to the Participant. The terms of such annuity contract will comply with the provisions of this Plan (including Section 7.05) and any annuity contract will be nontransferable.

**NOTE:** G.13c.iii must be applied in a consistent and nondiscriminatory manner (for example, limiting annuity distributions to accounts in excess of a certain dollar amount.)

**NOTE:** If G.13c.i or G.13c.iii is selected, and the Plan has elected to be exempt from the REA requirements, the annuity cannot be in the form of a single life annuity. If the participant in the Plan that has elected to be exempt from the REA requirements the distribution used to purchase the single life annuity will be subject to the REA requirements.

### Roth In-Plan Rollovers

#### 14. Roth In-Plan Rollovers

- a. If the Plan allows for Roth contributions, In-Plan Roth Rollovers are permitted:

i. ☐ No

ii. ☐ Yes - only if the Plan otherwise allows for the distribution/in-service withdrawal

iii. ☒ Yes - all distributions/in-service withdrawals permitted under the Code even if not otherwise provided under the Plan

iv. ☐ Yes - at any time

**NOTE:** In-Plan Roth Rollovers may only be permitted for eligible distributions that are also rollover distributions (as defined in Code section 402(c)(4) except they do not have to be eligible for distribution under the Code.)

- b. ☐ In-Plan Roth Rollovers are permitted from partially vested Accounts

- c. Additional limitations will apply to In-Plan Roth Rollovers:

i. ☐ Yes, \_\_\_\_\_. (Describe the limitations and/or conditions.) (e.g., one In-Plan Roth Rollover per calendar quarter)

ii. ☒ No

**NOTE:** To prevent terminated Employees from taking an In-Plan Roth Rollover or to limit In-Plan Roth Rollovers to a nondiscriminatory class, choose "limitations and/or conditions apply" and describe the circumstances under which Participants can make an In-Plan Roth Rollover.

- d. Enter the effective date of the In-Plan Roth Rollovers: \_\_\_\_ (must be after Sept. 27, 2010)

- e. In-Plan Roth Rollover Accounts will be distributable:

i. ☐ at any time

ii. ☒ when the originating Account of the In-Plan Roth Rollover assets are distributable

iii. ☐ Other: (e.g., upon attainment of age 59.5) \_\_\_\_\_

**NOTE:** G.14e.ii must be chosen if G.14a.iv is chosen.

**NOTE:** The distribution event specified above (G.14e.iii) must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.

### Loans

#### 15. Loans

- ☐ Loans are permitted

### Exchanges

#### 16. Exchanges

- ☒ Exchanges are permitted

### Transfers to Purchase Service Credit

#### 17. Transfers to Purchase Service Credit

- ☒ Transfers to Purchase Service Credit are permitted

## H. PLAN OPERATIONS

**Plan Operations****1. Permitted Investments**

- a. ☒ Annuity Contracts
- b. ☒ Custodial Accounts

**2. Participant Self-Direction**

- a. Specify the extent to which the Plan permits Participant self-direction:
  - i. ☒ All Accounts
  - ii. ☐ Some Accounts
  - iii. ☐ None
- b. If Some Accounts is selected, a Participant may self-direct the following Accounts:
  - i. ☐ Elective Deferral Account
  - ii. ☐ Voluntary Contribution Account
  - iii. ☐ Mandatory After-Tax Contribution Account
  - iv. ☐ Mandatory Pre-Tax Contribution Account
  - v. ☐ Matching Contribution Account
  - vi. ☐ Non-Elective Contribution Account
  - vii. ☐ Qualified Non-Elective Contribution Account
  - viii. ☐ Rollover Contribution Account
  - ix. ☐ Transfer Account
  - x. ☐ Other: (e.g., QMAC Contribution Account) \_\_\_\_\_

*NOTE: The other account specified above (H.2b.x) must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.*

- c. ☐ Participants may also establish individual brokerage accounts.
- d. Participants may exercise voting rights with respect to the following investments:
  - i. ☒ All investments
  - ii. ☐ Selected investments: \_\_\_\_\_

*NOTE: If H.2a.iii (None) is selected, H.2b through H.2d do not apply.*

*NOTE: H.2b only applies if H.2a.ii is selected.*

**3. Valuation Date**

Enter Valuation Date:

- a. ☐ Last day of Plan Year
- b. ☐ Last day of each Plan quarter
- c. ☐ Last day of each month
- d. ☒ Each business day
- e. ☐ Other (e.g., first and fifteenth day of each month): \_\_\_\_\_ (Must be at least annually).

**4. Plan Administration**

- a. Designation of Plan Administrator:
  - i. ☐ Plan Sponsor
  - ii. ☐ Committee appointed by Plan Sponsor
  - iii. ☒ Other (Complete name of designated Plan Administrator.) (e.g., TPA Service Provider Inc.): Omni Financial Group, Inc.
- b. Establishment of procedures for the Plan Administrator and the Investment Fiduciary:
  - i. ☒ Plan Administrator and Investment Fiduciary adopt own procedures
  - ii. ☐ Governing body of the Plan Sponsor sets procedures for Plan Administrator and Investment Fiduciary
- c. Type of indemnification for the Plan Administrator and Investment Fiduciary:
  - i. ☐ None - the Adopting Employer will not indemnify the Plan Administrator or the Investment Fiduciary
  - ii. ☐ Standard according to Section 11.06
  - iii. ☒ Provided pursuant to an outside agreement
- d. ☐ The following modifications will be made to the duties of the applicable parties: \_\_\_\_\_

*NOTE: H.4d may be used to reallocate duties between the Plan Sponsor and the Plan Administrator. It may also be used to designate additional parties to perform specific Plan Administrator and/or Plan Sponsor duties.*

**I. MISCELLANEOUS**

Failure to properly fill out the Adoption Agreement may result in disqualification of the Plan.

The Plan will consist of this Adoption Agreement #001, its related Basic Plan Document #008 (Non-ERISA 403(b)) and any related appendix or addendum specifically created in response to a question within the Adoption Agreement.

The Adopting Employer may rely on an advisory letter issued by the Internal Revenue Service as evidence that the Plan is tax-favored under Code section 403 only to the extent provided in Revenue Procedure 2013-22 and any superseding guidance. The Adopting Employer may not rely on the advisory letter in certain other circumstances or with respect to certain qualification requirements, which are specified in the advisory letter issued with respect to the Plan and in Revenue Procedure 2011-49 and any superseding guidance. In order to have reliance in such circumstances or with respect to such tax-favored requirements, application for a determination letter must be made to Employee Plans Determinations of the Internal Revenue Service. The volume submitter Practitioner will inform the Adopting Employer of any amendments made to the Plan or of the discontinuance or abandonment of the Plan. The Volume Submitter Practitioner may be contacted at OMNI Financial Group Inc may be contacted at Water Tower Park, 1099 Jay St, Bldg F, Rochester, NY 14611; 585-436-6664.

**J. EXECUTION PAGE**

The undersigned agree to be bound by the terms of this Adoption Agreement and Basic Plan Document and acknowledge receipt of same. By signing this Adoption Agreement, the undersigned acknowledges having reviewed the Appendices and Amendments to the Basic Plan Document.

The parties have caused this Plan to be executed this \_\_\_\_\_ day of \_\_\_\_\_, 2019.

NICASIO SCHOOL DISTRICT (ADOPTING EMPLOYER):

Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title/Position: \_\_\_\_\_

**ADMINISTRATIVE AND VENDOR APPENDIX****Nicasio School District 403(b) Retirement Plan**

An amendment is not required to make changes to this appendix. Use of this Addendum will not be considered a modification to the volume submitter document.

**Approved vendors that accept ongoing contributions from the Adopting Employer and the investment types offered.**

1. **AIG Retirement Services (formerly VALIC)**  
☐ Mutual Funds  
☒ Annuities
2. **American Century Services LLC**  
☒ Mutual Funds  
☒ Annuities
3. **American Fidelity Assurance Co.**  
☒ Mutual Funds  
☒ Annuities
4. **American Funds Service Company**  
☒ Mutual Funds  
☒ Annuities
5. **American United Life Ins Co 1**  
☐ Mutual Funds  
☒ Annuities
6. **Americo Financial Life/Annuity**  
☐ Mutual Funds  
☒ Annuities
7. **Ameriprise Financial/RiverSource**  
☒ Mutual Funds  
☒ Annuities
8. **AXA Equitable Life Insurance Company**  
☒ Mutual Funds  
☒ Annuities
9. **Brighthouse Life Ins (MetLife CT/Travelers)**  
☒ Mutual Funds  
☒ Annuities
10. **California Teachers Association (CTA)**  
☒ Mutual Funds  
☐ Annuities
11. **CalSTRS Pension 2 (VOYA)**  
☒ Mutual Funds  
☒ Annuities
12. **Fidelity Management Trust**  
☒ Mutual Funds  
☐ Annuities
13. **Fiduciary Trust Intl-Franklin Templeton**  
☒ Mutual Funds  
☐ Annuities
14. **Foresters Financial (First Investors)**  
☒ Mutual Funds  
☐ Annuities
15. **Global Atlantic Financial Group**  
☐ Mutual Funds  
☒ Annuities
16. **GLP & Associates**

- ☐ Mutual Funds
- ☒ Annuities
- 17. Great American Insurance Group
  - ☐ Mutual Funds
  - ☒ Annuities
- 18. GWN/Employee Deposit Acct
  - ☒ Mutual Funds
  - ☒ Annuities
- 19. Horace Mann Life Ins. Co.
  - ☒ Mutual Funds
  - ☒ Annuities
- 20. Industrial Alliance Ins & Fin. Serv. Inc
  - ☐ Mutual Funds
  - ☒ Annuities
- 21. Invesco OppenheimerFunds
  - ☒ Mutual Funds
  - ☐ Annuities
- 22. Jackson National Life III
  - ☐ Mutual Funds
  - ☒ Annuities
- 23. Lincoln Investment Planning
  - ☒ Mutual Funds
  - ☒ Annuities
- 24. Lincoln National
  - ☒ Mutual Funds
  - ☒ Annuities
- 25. MetLife
  - ☒ Mutual Funds
  - ☒ Annuities
- 26. Midland National Life Insurance
  - ☐ Mutual Funds
  - ☒ Annuities
- 27. Modern Woodmen of America
  - ☒ Mutual Funds
  - ☒ Annuities
- 28. National Life Group (LSW)
  - ☐ Mutual Funds
  - ☒ Annuities
- 29. North American Company 2
  - ☐ Mutual Funds
  - ☒ Annuities
- 30. NY Life Ins. & Annuity Corp.
  - ☐ Mutual Funds
  - ☒ Annuities
- 31. Orion Portfolio Solutions, LLC (Formerly FTJ FundChoice)
  - ☒ Mutual Funds
  - ☒ Annuities
- 32. Pacific Life Insurance Company
  - ☐ Mutual Funds
  - ☒ Annuities
- 33. PFS Investments
  - ☒ Mutual Funds
  - ☒ Annuities
- 34. PlanMember Services Corp.

- ☒ Mutual Funds
- ☒ Annuities
- 35. Putnam Investments
  - ☒ Mutual Funds
  - ☐ Annuities
- 36. ROTH - AIG Retirement Services (formerly VALIC)
  - ☒ Mutual Funds
  - ☒ Annuities
- 37. ROTH - AXA Equitable
  - ☒ Mutual Funds
  - ☒ Annuities
- 38. ROTH - California Teachers Assoc. (CTA)
  - ☒ Mutual Funds
  - ☐ Annuities
- 39. ROTH - CalSTRS Pension 2 (VOYA)
  - ☒ Mutual Funds
  - ☒ Annuities
- 40. ROTH - Fidelity Management Trust
  - ☒ Mutual Funds
  - ☐ Annuities
- 41. ROTH - Foresters Financial (First Inv.)
  - ☒ Mutual Funds
  - ☐ Annuities
- 42. ROTH - Great American
  - ☐ Mutual Funds
  - ☒ Annuities
- 43. ROTH - Horace Mann Life Ins. Co.
  - ☒ Mutual Funds
  - ☒ Annuities
- 44. ROTH - Industrial Alliance Pacific
  - ☐ Mutual Funds
  - ☒ Annuities
- 45. ROTH - Invesco OppenheimerFunds
  - ☒ Mutual Funds
  - ☐ Annuities
- 46. ROTH - Legend Group/ADSERV
  - ☒ Mutual Funds
  - ☒ Annuities
- 47. ROTH - Lincoln Investment
  - ☒ Mutual Funds
  - ☒ Annuities
- 48. ROTH - MetLife
  - ☒ Mutual Funds
  - ☒ Annuities
- 49. ROTH - National Life Group (LSW)
  - ☐ Mutual Funds
  - ☒ Annuities
- 50. ROTH - Orion Portfolio Solutions, LLC (Formerly FTJ FundChoice)
  - ☒ Mutual Funds
  - ☒ Annuities
- 51. ROTH - PlanMember Services Corp.
  - ☒ Mutual Funds
  - ☒ Annuities
- 52. ROTH - Primerica Financial Services



- ☒ Mutual Funds
- ☒ Annuities
- 53. ROTH - Security Benefit
  - ☒ Mutual Funds
  - ☒ Annuities
- 54. ROTH - Voya Financial (Reliastar)
  - ☒ Mutual Funds
  - ☒ Annuities
- 55. ROTH - Voya Financial (VRIAC)
  - ☒ Mutual Funds
  - ☒ Annuities
- 56. Security Benefit
  - ☒ Mutual Funds
  - ☒ Annuities
- 57. The Legend Group/ADSERV
  - ☒ Mutual Funds
  - ☒ Annuities
- 58. Thrivent Financial for Lutherans
  - ☒ Mutual Funds
  - ☒ Annuities
- 59. TIAA-CREF
  - ☒ Mutual Funds
  - ☒ Annuities
- 60. Transamerica Fund Services, Inc. - 403(b)
  - ☒ Mutual Funds
  - ☒ Annuities
- 61. USAA Life Insurance Co.
  - ☐ Mutual Funds
  - ☒ Annuities
- 62. Vanguard Fiduciary Trust Co.
  - ☒ Mutual Funds
  - ☐ Annuities
- 63. Voya Financial (Reliastar)
  - ☒ Mutual Funds
  - ☒ Annuities
- 64. Voya Financial (VRIAC)
  - ☒ Mutual Funds
  - ☒ Annuities
- 65. Waddell & Reed Inc.
  - ☒ Mutual Funds
  - ☐ Annuities
- 66. Western National (AIG) – 1
  - ☐ Mutual Funds
  - ☒ Annuities

**Service Providers**

- a. Omni Financial Group, Inc. will perform the following services for the plan: The services Omni Financial Group, Inc. ("OMNI") provides to the Adopting Employer are set forth in the Services Agreement between OMNI and the Adopting Employer.

**Plan Sponsor**

The following administrative functions will be performed by the Plan Sponsor:

The services the plan sponsor (i.e., the Adopting Employer) will provide are set forth in the Services Agreement between OMNI and the Adopting Employer.

**EFFECTIVE DATE ADDENDUM**

**Use this Addendum to provide any effective dates for Plan provisions other than the Effective Date specified in A.3. Any date entered may not override an effective date required by the Internal Revenue Code, Treasury & Department of Labor Relations or other formal guidance. Use of this Addendum shall not be considered a modification to the prototype document.**

Effective dates regarding special terms and conditions regarding elective deferrals, matching contributions, and nonelective contributions are contained in the applicable collective bargaining agreements, employment agreements, or their equivalent between the Adopting Employer and its employees.

Between 1/1/18 and 2/17/19, the plan modified the safe harbor immediate and heavy financial need expense relating to damage to a principal residence (i.e., 1.401(k)-1(d)(3)(iii)(B)(6)) to include expenses for the repair of damage to the Employee's principal residence that would qualify for the casualty deduction under Code section 165. Effective 2/18/19, the plan modified the safe harbor immediate and heavy financial need expense relating to damage to a principal residence (i.e., 1.401(k)-1(d)(3)(iii)(B)(6)) to include expenses for the repair of damage to the Employee's principal residence that would qualify for the casualty deduction under Code section 165 (determined without regard to section 165(h)(5) and whether the loss exceeds 10% of adjusted gross income).

**CUSTOM LANGUAGE ADDENDUM**

Any conditions precedent prior to receiving a matching or non-elective contributions, the amount of the matching or non-elective contribution and the date on which the Adopting Employer will deposit the matching or non-elective contribution into the 403(b) account of an employee is governed by the Adopting Employer's collective bargaining agreement, employment agreements, or memorandum of agreement or equivalent with Employees of the Adopting Employer, copies of which are attached as an addendum to this Adoption Agreement.

**HARDSHIP DISTRIBUTION ADDENDUM**

This Addendum is intended as a good faith effort to comply with the requirements of the hardship distribution final regulations and is to be construed in accordance with same. Both the Addendum and the provisions of the hardship distribution final regulations will supersede any inconsistent Plan provisions.

For each item below, if the check boxes are empty, the *italicized* provision will apply.

1. Safe Harbor Contributions/QNECs/QMACs

*Effective on the first day of the first plan year after 12/31/2018, if available under the Plan, Qualified Non-Elective Contributions (QNECs), Qualified Matching Contributions (QMACs) or contributions used to satisfy the safe harbor requirements of Code sections 401(k)(12) or 401(k)(13), or 401(m)(11) or 401(m)(12), not held in a Custodial Account will be available for hardship distributions.*

☒ Effective 1/1/2020, hardship distributions are permitted from Qualified Non-Elective Contributions, Qualified Matching Contributions or contributions used to satisfy the safe harbor requirements of Code sections 401(k)(12) or 401(k)(13), or 401(m)(11) or 401(m)(12), if available under the Plan and not held in a Custodial Account.

☐ Hardship distributions continue to be prohibited from Qualified Non-Elective Contributions, Qualified Matching Contributions or contributions used to satisfy the safe harbor requirements of Code sections 401(k)(12) or 401(k)(13), or 401(m)(11) or 401(m)(12).

2. Amount Necessary to Satisfy Need Requirement

*Effective on the first day of the first plan year after 12/31/2018, a hardship distribution will be considered necessary to satisfy an immediate and heavy financial need of the Participant only if:*

- *The distribution is not in excess of the amount required to satisfy the financial need (including any amounts necessary to pay any federal, state or local income taxes or penalties reasonably anticipated to result from the distribution);*
- *The Participant has obtained all other currently available distributions, other than hardship distributions, under any deferred compensation plan, whether qualified or nonqualified, maintained by the Employer; and*
- *Effective for distributions made on or after 01/01/2020, the Participant has represented (in writing or by an electronic medium) that he has insufficient cash or other liquid assets to satisfy the financial need.*

☒ Effective 1/1/2020, a distribution will be determined to satisfy an immediate and heavy financial need only if the three criteria listed above are met.

☐ The following provisions will be used for complying with the amount necessary to satisfy need requirement: \_\_\_\_\_

3. Six-Month Suspension

*If the Safe Harbor criteria are used for hardship distributions, effective on the first day of the first plan year after 12/31/2018, the six-month suspension period for Elective Deferrals (and after-tax contributions) will no longer be a condition for obtaining a hardship distribution, even if the hardship distribution was made in the prior plan year.*

☒ Effective 1/1/2020, the Plan will not initiate a six-month suspension period on Elective Deferrals (and after-tax contributions) following a hardship distribution (cannot be later than 01/01/2020).

☐ The Plan will discontinue any remaining portion of the suspension period for hardship distributions made prior to the entered effective date.

☒ The Plan will continue any remaining portion of the full six-month suspension period for hardship distributions made prior to the entered effective date.

4. Loan Requirement

*If the Safe Harbor criteria are used for hardship distributions, effective on the first day of the first plan year after 12/31/2018, Participants are not required to take all nontaxable loans under all plans maintained by the Employer prior to applying for a hardship distribution.*

- ☒ Effective 1/1/2020, Participants are not required to take all available nontaxable loans before applying for a hardship distribution.
- ☐ Participants must continue to take all nontaxable loans under all plans maintained by the Employer before applying for a hardship distribution.

5. Safe Harbor Financial Needs

*If the Safe Harbor criteria are used for hardship distributions, the following immediate and heavy financial needs are considered as safe harbor criteria for hardship distributions made on or after 01/01/2018:*

- *Expenses for the repair of damage to the Employee's principal residence that would qualify for the casualty deduction under Code section 165 (determined without regard to section 165(h)(5) and whether the loss exceeds 10% of adjusted gross income).*
- *Expenses and losses (including loss of income) incurred by the Employee on account of a disaster declared by the Federal Emergency Management Agency (FEMA) under the Robert T. Stafford Disaster Relief and Emergency Assistance Act, provided that the Employee's principal residence or principal place of employment at the time of the disaster was located in an area designated by FEMA for individual assistance with respect to the disaster.*

- ☒ Effective 1/1/2020, the immediate and heavy financial needs listed above are considered as safe harbor criteria for hardship distributions.
- ☐ The immediate and heavy financial needs listed above are not considered as safe harbor criteria for hardship distributions.



**ADDENDA EXECUTION PAGE**

The undersigned agree to be bound by the terms of the foregoing addenda to the Plan and acknowledge receipt of same. The addenda are executed this \_\_\_\_ day of \_\_\_\_\_, 2019.

NICASIO SCHOOL DISTRICT:

Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title/Position: \_\_\_\_\_

# Nicasio School District

Since 1862

Agenda Item # 7c

Board of Trustees

Michelle Rutledge, *Board President* ~ Elaine Doss, *Trustee* ~ Mark Burton, *Trustee*

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To: Nicasio School District Board of Trustees  
From: Nancy Neu, Interim Superintendent  
Date: December 5, 2019  
Re: Action: Consider Approval of Capacities for Interdistrict Attendance into Nicasio School District for 2020-21

**Objective:**

To review Interdistrict Attendance AR 5117 and consider updated classroom capacities for 2020-21.

**Background:**

Board Policy 5117 states that at the regular meeting held in December, the Governing Board will determine anticipated capacity limits for classroom configurations for the following year.

**Funding Source/Cost:**

NA

**Recommendation:**

Staff recommends the classroom capacity for Classroom B (grades 3/4/5) increase to 18 students.



# NICASIO SCHOOL DISTRICT

## Board Policy

Series 5000: Students

BP 5117

### INTERDISTRICT ATTENDANCE

#### Overview

The Governing Board is committed to maintaining a quality neighborhood school, serving families and providing continuity of education for children. The Governing Board believes that children generally should attend elementary schools in the communities where they live and supports the concept of neighborhood schools but will consider interdistrict transfer requests ("IDT Request") with the intent of serving the best interests of the student and the Nicasio School District community.

After enrollment of current residents for the requested transfer year and determination of grade-level configurations, an interdistrict transfer request may be approved or denied by the District on the bases specified in Administrative Regulation 5117.

IDT Requests may be approved for a maximum period of one school year.

Parents/guardians of students residing in Nicasio School District who would like their children to attend school in another district and parents/guardians of students residing in other districts who would like their children to attend school in Nicasio School District must submit a complete IDT Request each year.

#### Definitions and Timelines

A **"current year request"** means a request for IDT Request received 15 or fewer calendar days before the commencement of instruction in the school year for which interdistrict transfer is sought. (E.C. §46600.1 (c))

A **"future year request"** means an IDT Request received 16 or more calendar days before the commencement of instruction in the school year for which interdistrict transfer is sought. (E.C. §46600.1 (e))

At the regular meeting held in December, the Governing Board will determine anticipated capacity limits for classroom configurations for the following school year.

Notice of the Governing Board's final decision on current year requests will be given within 30 calendar days from the date the request was received. (E.C. §46600.2(a)(5)(A))

Future year requests may be submitted on or after first Monday in February. Requests received on or before the first Friday in May will be considered at the Regular Meeting of the Board of Trustees in June. Future year requests received after the first Friday in May will be considered at a subsequent meeting.

Notice of the Governing Board's final decision on future year requests will be given as soon as possible, but no later than 14 calendar days after the commencement of instruction in the school year for which

interdistrict transfer is sought. (E.C. §46600.2(a)(5)(B))

An interdistrict transfer request, if approved, shall be limited to a maximum period of one school year and shall be subject to revocation or non-renewal for reasons specified in Administrative Regulation 5117.

See Administrative Regulation 5117 for Bases for Approval and Denial of IDT Requests and for Bases for Revocation of IDT Attendance Contracts.

### **Right to Appeal Denial of IDT Request**

A parent/guardian may appeal the Superintendent's, or designee's, denial of an IDT Request to the Governing Board by submitting a written appeal to the Nicasio School District Governing Board on or before fifth (5<sup>th</sup>) calendar day following the date of the Notice of Denial. If the Governing Board upholds the denial, a parent/guardian may appeal to the Marin County Board of Education within 30 calendar days from the date of the Governing Board's decision.

#### **Legal Reference:**

##### **EDUCATION CODE**

46600-46611 Interdistrict attendance agreements  
48204 Residency requirements for school attendance  
48300-48315 Student attendance alternatives  
48915 Expulsion; particular circumstances  
48915.1 Expelled individuals: enrollment in another district  
48918 Rules governing expulsion procedures  
48980 Notice at beginning of term  
52317 ROP, enrollment of students, interdistrict attendance

##### **GOVERNMENT CODE**

6250-6270 Public Records Act

##### **ATTORNEY GENERAL OPINIONS**

84 Ops.Cal.Atty.Gen. 198 (2001)  
87 Ops.Cal.Atty.Gen. 132 (2004)

##### **COURT DECISIONS**

Crawford v. Huntington Beach Union High School District, (2002) 98 Cal.App.4th 1275

#### **Management Resources:**

##### **WEB SITES**

CSBA: <http://www.csba.org>  
California Department of Education: <http://www.cde.ca.gov>

(5/21/2008, 5/13/2010, 3/7/2013, 6/4/2015, 3/31/2016) 12/6/2018

# NICASIO SCHOOL DISTRICT

## Administrative Regulations

Series 5000: Students

AR 5117

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### INTERDISTRICT ATTENDANCE

#### Application Form

Any parent/guardian desiring an interdistrict transfer ("IDT") to or from Nicasio School District must complete a "Request for Interdistrict Transfer: Marin County, California" ("IDT Request"), which may be obtained from the student's district of residence (if within Marin County) or the Nicasio School office.

#### Application Procedures and Timelines

##### New Requests to Transfer into Nicasio School

1. Nicasio School District will consider IDT Requests into Nicasio School only if the student's district of residence (a) is a signatory to "Agreement of the Participating School Districts in Marin County Regarding Interdistrict Attendance Agreements" or (b) specifically agrees that any interdistrict transfer shall be limited to a maximum period of one school year and subject to revocation or non-renewal in accordance with Board Policy and Administrative Regulation 5117.
2. Except as specifically provided by law, all IDT Requests must be submitted first to the student's district of residence for approval. (E.C. § 46600(d))
3. If the student's district of residence approves the IDT Request, parent/guardian is responsible for ensuring that the notice of approval is submitted to the Nicasio School District office for the Superintendent's or designee's review and decision.
4. All IDT Requests must be accompanied by the student's academic, attendance, and discipline records for the two most recent years and records documenting student's current enrollment in special programs (resource specialist, speech and language, counseling, and occupational therapy).
5. The Superintendent or designee will approve or deny the IDT Request and send a written Notice of Approval or Notice of Denial to the parent/guardian within thirty (30) calendar days of receipt of a current year IDT Request and as soon as possible, but no later than 14 calendar days after the commencement of instruction for future year IDT Requests. (E.C. § 46600.1(c) and (e))

##### Renewal Requests to Transfer into Nicasio School District

1. Parents/guardians wishing to renew a student's Interdistrict Attendance Contract must follow the same procedures and timelines outlined above for new requests.
2. Approval of a previous IDT Request does not guarantee approval of any subsequent request.

### Requests to Transfer Out of Nicasio School District

1. The Superintendent or designee will consider all outgoing IDT Requests and send a written Notice of Approval or Notice of Denial to the parent/guardian within thirty (30) calendar days of receipt of a current year request and as soon as possible, but no later than 14 calendar days after receipt of a future year request. (E.C. § 46600.2(a)(5)(A) and (B))
2. Except as specifically provided by law, a parent/guardian seeking an out-of-district transfer must request authorization from Nicasio School District to attend school in another district before seeking authorization from the district of proposed attendance. (E.C. § 46600(d))
3. An IDT Request may be authorized for a maximum of one school year.

### **Enrollment Target and Capacity**

#### General Education Program

Currently Nicasio School operates three multi-grade classrooms with the following grade level configurations, which are subject to change, as described below:

Classroom A	Grades TK – 2 <sup>nd</sup>
Classroom B	Grades 3 <sup>rd</sup> – 5 <sup>th</sup>
Classroom C	Grades 6 <sup>th</sup> – 8 <sup>th</sup>

The District recognizes the need to maintain small class sizes with a teacher-to-student ratio that supports multi-grade instruction. To ensure that sufficient space is available within each classroom for new District residents, for IDT Request purposes the District has established a targeted enrollment in each grade level and a capacity limit in each classroom, which is subject to change, as described below.

#### **Student Enrollment**

	<u>Grade Level Target</u>	<u>Classroom Capacity</u>
Classroom A    Grades TK – 2 <sup>nd</sup>	5	16
Classroom B    Grades 3 <sup>rd</sup> – 5 <sup>th</sup>	5	16
Classroom C    Grades 6 <sup>th</sup> – 8 <sup>th</sup>	6	20

To promote overall balance within each classroom the District will consider the grade level target first. The District will consider IDT requests for individual grade levels up to their target when possible before filling the classroom up to capacity. A lottery will be held when IDT requests for a specific grade level exceed the target number. After each grade level has reached its target, or when there are insufficient IDT requests to meet a grade level target, the District will consider any additional IDT requests for those grade levels, by lottery, up to the classroom capacity.

In the event that currently enrolled students' IDT renewal requests exceed the classroom capacity, a lottery will be held. However, in such cases, the District may approve renewal requests that exceed the classroom capacity provided that the decision would not adversely impact the learning environment and would be in the best interest of students, Nicasio School and the District as determined by the Superintendent or designee based on any lawful, non-arbitrary considerations.

For IDT purposes, classroom configurations, grade level target, classroom capacity, and special education program capacity will be reviewed periodically, and any changes shall be determined by the Governing Board no later than April 30<sup>th</sup> and have a prospective implementation date of July 1 of the next school year.

#### **Priority/Requests in Excess of Capacity**

To the extent permitted by law IDT Requests that meet Renewal or Siblings criteria (see Bases for Approval, paragraphs 1-2, below) will be considered first. If the number of IDT requests exceeds capacity, the Superintendent or designee will place the students' names on a waiting list, unless the parent/guardian otherwise requests, in an order determined by lottery.

#### **Bases for Approval of IDT Request**

Subject to applicable law, District policies and regulations, and the Governing Board's determination of classroom configurations, grade level target, and classroom capacity for the requested transfer year, the Superintendent or designee may approve an IDT Request, for a maximum period of one school year, on any of the following bases.

1. Renewal

Student is currently attending Nicasio School under an IDT Attendance Contract and desires to continue attendance in Nicasio School the following school year.

2. Siblings

Student is a sibling of a student who is currently attending Nicasio School under an IDT Attendance Contract and who will continue to be in attendance during the requested transfer year.

3. Personal Adjustment

An administrator of another school district requests an IDT for the well-being of a child.

As certified by a physician, school psychologist or other appropriate school personnel, student has special mental or physical health needs that cannot be met in the district of residence and can be met in the district of proposed attendance.

A recommendation by the School Attendance Review Board or by a county child welfare, probation or social service agency in documented cases of serious home or community problems makes it inadvisable for the pupil to attend the school of residence.

4. Transitional

To allow the student to complete the current school year at Nicasio School when the parent/guardian has moved out or will move out of the District during the school year.

The student completed 7<sup>th</sup> grade at Nicasio School and would like to continue through 8<sup>th</sup> grade at Nicasio School to graduate with his/her classmates.

5. Statutory

The student has been determined by staff of the district of residence or by the Superintendent or designee on behalf of the District to be a victim of bullying as defined by Education Code section 48900(r). In accordance with applicable law, such students will be given priority for

interdistrict attendance under an existing interdistrict attendance agreement with the district of residence, or in the absence of such an agreement, shall be given consideration for the creation of an interdistrict attendance agreement.

6. Other Lawful Considerations.

The transfer would be in the best interests of the student, Nicasio School and the District as determined by the Superintendent or designee based on any lawful, non-arbitrary considerations.

If an IDT Request is approved, the Superintendent or designee shall issue an Interdistrict Attendance Contract setting forth the terms and conditions of the student's enrollment in the District, including bases for revocation of the Contract. The parent/guardian and student shall sign and return the Contract to the Nicasio School District Office prior to the first day of attendance.

**Bases for Denial of IDT Request**

In accordance with applicable law the Superintendent or designee may deny an IDT Request on any of the following bases:

1. For incoming IDT Requests, lack of capacity (in the relevant classroom or grade) in the requested transfer year based on the actual enrollment figures of current residents or the anticipated enrollment figures.
2. The District does not have an appropriate educational program at Nicasio School to meet the student's needs.
3. The student's school records for the preceding year reflect unsatisfactory attendance, which may include, but is not limited to, three (3) or more unexcused absences or unexcused tardy arrivals.
4. The student's school records for the preceding year reflect unsatisfactory academic performance, which may include, but is not limited to, grades that do not meet standards in the majority of student's subject areas/courses of study; unexcused, inconsistent homework completion; or regularly coming to class unprepared without an excusable reason.
5. The student's school records reflect unsatisfactory behavior, which may include, but is not limited to, a history of disciplinary referral(s), detention(s), suspension(s), recommendation(s) for expulsion, or expulsion(s).
6. The IDT Request is incomplete or contains information that is false or misleading.
7. Except as limited by applicable law, the student's district of residence (a) is not a current signatory to "Agreement of the Participating School Districts in Marin County Regarding Interdistrict Attendance Agreements" or (b) declines to agree that any interdistrict transfer shall be limited to a maximum period of one school year and subject to revocation or non-renewal in accordance with Board Policy and Administrative Regulation 5117.



8. The denial would be in the best interests of the student, Nicasio School or the District as determined by the Superintendent or designee based on any lawful, non-arbitrary considerations.
9. Failure of the parent/guardian to meet timelines shall be deemed an abandonment of IDT Request. (E.C. §46600.2(a)(4))
10. Except as specifically provided by law, the student's district of residence did not approve the student's IDT Request.

#### **Appeals**

If an IDT Request is denied by the Superintendent or designee, the parent/guardian of the student may appeal to the Nicasio School District Governing Board for further consideration. An appeal must be submitted in writing, addressed to the Governing Board, and received in the Nicasio School District office on or before the fifth (5<sup>th</sup>) calendar day following the date of the Notice of Denial. If the Governing Board denies the appeal, the parent/guardian may appeal within 30 calendar days to the Marin County Board of Education, except when the student is currently expelled from another school district or while expulsion proceedings are pending against the student.

#### **Bases for Revocation of IDT Attendance Contract**

An IDT Attendance Contract may be revoked by the Superintendent or designee for any of the following reasons:

1. Unsatisfactory academic performance (as defined above under Bases for Denial) at Nicasio School,
2. Unsatisfactory attendance (as defined above under Bases for Denial) at Nicasio School,
3. Providing incomplete, false or misleading information on the IDT Request,
4. Repeated disruptive or otherwise unsatisfactory behavior in violation of Education Code sections 48900 et seq.,
5. Suspension from Nicasio School as authorized by Education Code sections 48900 et seq.,
6. Recommendation for expulsion or expulsion from Nicasio School District as authorized by Education Code sections 48900 et seq.,
7. Failure to sign and return IDT Contract by the first day of instruction or within 14 days after the date of the Notice of Approval, whichever is later.
8. Any other lawful, non-arbitrary basis for the District to conclude it would be in the best interest of the student, Nicasio School or the District for the IDT to be revoked.

If an IDT Request is revoked by the Superintendent or designee, the parent/guardian of the student may appeal to the Nicasio School District Governing Board for further consideration. An appeal must be submitted in writing to the Governing Board and received in the District office on or before the fifth (5<sup>th</sup>) calendar day following the notice of revocation. The Governing Board's decision is final.

**Failure to Obtain Advance Authorization from District of Residence**

When it becomes known to the Superintendent or designee that a non-resident student has enrolled in Nicasio School District without the advance authorization of the district of residence or approval of Nicasio School District, whether or not the failure to obtain advance authorization was intentional, the Superintendent or designee shall notify the parent/guardian promptly that the student will no longer be permitted to attend Nicasio School.

In such cases, the Superintendent or designee's determination is final. There is no right to appeal to the Governing Board or to the Marin County Board of Education.

**Transportation**

Transportation will not be provided by Nicasio School or the District for outgoing or incoming interdistrict transfer students. The parent or legal guardian of any student whose IDT Request is approved shall be responsible for the student's transportation to and from school.

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(5/21/2008, 5/13/2010, 3/7/2013, 6/4/2015, 3/31/2016, 3/30/2017, 12/6/2018) 3/7/2019





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NOV 14 2019

Agenda Item #

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November 10, 2019

*by Nicasio School*

An Open Letter to Marin Public Officials

Re: League Ballot Measure Endorsements

The League of Women Voters of Marin County often receives requests to endorse local ballot measures for sales taxes, parcel taxes, bonds and policy related issues. If requested, the League may sign ballot measures, allow our name to be used in campaign materials, or simply make a public announcement of support, neutrality or opposition.

The League takes civic participation seriously and doesn't endorse ballot measures lightly. Consequently, our review process is thorough and time intensive. We appreciate that it takes a long time for local sponsoring entities to agree on the provisions of the measures they are putting on the ballot and the arguments that will be provided to the voters. We also need sufficient time to see to your request.

When you are considering a ballot measure for a future election and you plan to seek our League's endorsement, **we encourage you to contact us as early as possible in the process—preferably, in advance of resolving to place the measure on the ballot.** This will allow time for us to work together to gather and consider information from supporters and opponents so that we can provide you with an informed and timely response.

Please contact us at [measures@marinlww.org](mailto:measures@marinlww.org) for any communication regarding ballot measures.

Respectfully,

A handwritten signature in cursive script, reading "Ann Wakeley".

Ann Wakeley  
Co-President

A handwritten signature in cursive script, reading "Ann Batman".

Ann Batman  
Co-President