
AGENDA

Regular Meeting of the Nicasio School District Board of Trustees

Thursday, February 6, 2020 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*)
- c. Water System Updates
 - i. SWRCB Citation No. 02_18_19C_066 Disinfection Byproducts Maximum Contaminant Level Violation for Third Quarter 2019 (*Interim Supt. Neu*)
 - ii. Status of Water System Upgrade Project (*Principal Snekkevik*)

6. 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.

7. Consent Agenda

- a. Approval of Minutes: December 5, 2019 (*Interim Supt. Neu*)
- b. Ratify Warrants Paid: December, 2019 (*CBO Bonardi*)
- c. Quarterly Report on Williams Uniform Complaints (*Interim Supt. Neu*)

- d. 2019 SARC Report (*Principal Snekkevik*)
 - e. 2019-20 School Safety Plan Update (*Principal Snekkevik*)
 - f. Stephen Roatch Accountancy Corporation Contract for Y.E. June 30, 2020 (Year 2 of 3-year contract)
 - g. Denial of Interdistrict Transfer Requests into NSD for 2019-20 (*Interim Supt. Neu*)
 - i. IDT# 19-20-23
 - ii. IDT# 19-20-24
 - h. Acceptance of Interdistrict Transfer Requests into NSD for 2019-20 (*Interim Supt. Neu*)
 - i. IDT#19-20-25
8. **Action**
- a. Consider Acceptance of 2019 Audit (*CBO Bonardi*) *Discussion/Action*
 - b. Consider Approval of 2020-21 Annual Calendar (*Interim Supt. Neu*) *Discussion/Action*
 - c. Consider Approval of Off-Site Instructional Location in the Event of a Campus Power Outage (*Interim Supt. Nancy Neu*) *Discussion/Action*
9. **Correspondence**
- a. Re: 2091-20 First Interim Review, Kate Lane, Assistant Superintendent, Marin County Office of Education, January 14, 2020
 - b. RE: \$500 Donation from Marin Cyclists, December 12, 2019
10. **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. 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.



State Water Resources Control Board
Division of Drinking Water

December 3, 2019

Water System No. 2100582

Mikki McIntyre, Manager
Nicasio School
P.O. Box 711
Nicasio, CA 94946

CITATION NO. 02_18_19C_066
DISINFECTION BYPRODUCTS MAXIMUM CONTAMINANT LEVEL VIOLATION FOR
THIRD QUARTER 2019

Enclosed is Citation No. 02_18_19C_066 (hereinafter "Citation"), issued to the Nicasio School (hereinafter "System"), public water system. Please note that there are legally enforceable deadlines associated with this Citation.

The System will be billed at the State Water Resources Control Board Division of Drinking Water's (hereinafter "Division") hourly rate for the time spent on issuing this order since this is an enforcement action for noncompliance with state regulations. At this time, we have spent approximately one hour on enforcement activities associated with this violation. You will receive a bill sent from our Drinking Water Fee Branch in August of the next fiscal year. This bill will contain fees for any enforcement time spent on the System for the current fiscal year.

Any person who is aggrieved by a citation, order, or decision issued by the Division may file a petition with the State Water Resources Control Board (hereinafter "State Water Board") for reconsideration of the citation, order, or decision. Petitions must be received by the State Water Board within 30 calendar days of the issuance of the citation, order, or decision. The date of issuance is the date when the Division mails or serves a copy of the citation, order, or decision, whichever occurs first. If the 30th day falls on a Saturday, Sunday, or state holiday, the petition is due the following business day. Petitions must be received by 5:00 p.m. Information regarding filing petitions may be found at:

http://www.waterboards.ca.gov/drinking_water/programs/petitions/index.shtml

If you have any questions regarding this matter, please contact Marianne Watada of my staff at (707) 576-2076.

E. JOAQUIN ESQUIVEL, CHAIR | EILEEN SOBECK, EXECUTIVE DIRECTOR

Sincerely,

A handwritten signature in cursive script that reads "Janice M. Oakley". The signature is written in dark ink and is positioned above the printed name and title.

Janice M. Oakley, P.E., Sonoma District Engineer
Division of Drinking Water
STATE WATER RESOURCES CONTROL BOARD

Enclosure: Citation No. 02_18_19C_066

CC (w/ Enclosures): Gary Mickelson, P.O. Box 2689, Petaluma, CA 94953

Certified Mail No. 7017 3040 0000 9763 4742

STATE OF CALIFORNIA
WATER RESOURCES CONTROL BOARD
DIVISION OF DRINKING WATER

Name of Public Water System: Nicasio School

Water System No: 2100582

To: Mikki McIntyre, Manager
P.O. Box 711
Nicasio, CA 94946

Physical Location: 5555 Nicasio Valley Road, Nicasio, CA 94946

Issued: October xx, 2019

CITATION FOR NONCOMPLIANCE
WITH DISINFECTION BYPRODUCTS MAXIMUM CONTAMINANT LEVEL
THIRD QUARTER 2019

The California Health and Safety Code (hereinafter "CHSC"), Section 116650 authorizes the State Water Resources Control Board (hereinafter "State Water Board"), to issue a citation to a public water system when the State Water Board determines that the public water system has violated or is violating the California Safe Drinking Water Act (hereinafter "California SDWA"), (CHSC, Division 104, Part 12, Chapter 4, commencing with Section



1 116270), or any regulation, standard, permit, or order issued or adopted
2 thereunder.

3
4 The State Water Board, acting by and through its Division of Drinking Water
5 (hereinafter "Division"), and the Deputy Director for the Division, hereby
6 issues Citation No. 02_18_19C_066 (hereinafter "Citation"), pursuant to
7 Section 116650 of the CHSC to the Nicasio School public water system
8 (hereinafter "System"), for violation of California Code of Regulations
9 (hereinafter "CCR"), Title 22, Sections 64533 and 64535.2.
10
11

12 **STATEMENT OF FACTS**

13 Nicasio School is classified as a nontransient-noncommunity water system
14 serving a population of 40 through approximately five service connections.
15 Nicasio School uses sodium hypochlorite for disinfection.
16
17

18 Section 64533 defines the Maximum Contaminant Level of HAA5 as 0.060
19 mg/L. Section 64535.2 defines the computation of the LRAA and defines a
20 violation when the LRAA concentration exceeds the MCL.
21
22

23 The System was cited for a third quarter 2016 violation of the haloacetic acids
24 (5) (hereinafter "HAA5") Maximum Contaminant Level (hereinafter "MCL") on
25 August 23, 2016. The System complied with the citation directives. The
26
27



System was in compliance with the HAA5 locational running annual average (hereinafter "LRAA") MCL from fourth quarter 2016 through first quarter 2018.

The System was cited for a second quarter 2018 violation of the HAA5 MCL on July 2, 2018. The System complied with the citation directives. The System was in compliance with the HAA5 LRAA MCL from first quarter 2019 through second quarter 2019.

The Division received quarterly monitoring results for HAA5 collected on July 11, 2019, at the monitoring location "DIST - HOSE BIB EAST END OF N. BLDG", of 0.130 milligrams per liter (mg/L). A summary of the System's last four quarters of HAA5 monitoring results can be seen in Table 1.

Table 1 – Nicasio School HAA5 Monitoring Results Summary from "DIST - HOSE BIB EAST END OF N. BLDG"

Sample Date	HAA5 Result (mg/L)
7/11/2019	0.130
4/4/2019	0.056
1/10/2019	0.041
10/4/2018	0.034

The LRAA of HAA5 for the Third quarter 2019 was calculated as 0.065 mg/L.

DETERMINATIONS

The Division has determined that the System is in violation of Title 22, CCR, Sections 64533 and 64535.2.



1
2 The HAA5 LRAA for third quarter 2019 was calculated as 0.065 mg/L which
3 exceeds the HAA5 MCL of 0.060 mg/L. Therefore, the System violated the
4 HAA5 MCL contained in Section 64533 and 64535.2 in third quarter of 2019.
5

6
7 **DIRECTIVES**

8 Nicasio School is hereby directed to take the following actions:
9

- 10 1. Comply with Sections 64533 and 64535.2, Title 22, CCR in all future
11 monitoring periods.
12
13 2. On or before **December 31, 2019**, notify all persons served by the
14 System of the water quality violations in conformance with Title 22,
15 Sections 64463.4 and 64465. The Public Notification Template in
16 Appendix 1 may be used to fulfill this directive. The public notification
17 and Compliance Certification shall be performed quarterly until the
18 System is no longer in violation of the HAA5 MCL.
19
20

21 A notification template that has been translated to Spanish can be
22 found at the following website:
23

24 [https://www.waterboards.ca.gov/drinking_water/certlic/drinkingwater/](https://www.waterboards.ca.gov/drinking_water/certlic/drinkingwater/Notices.html)
25 [Notices.html](https://www.waterboards.ca.gov/drinking_water/certlic/drinkingwater/Notices.html)
26
27



1 Additionally, the System is required to report this MCL violation in its
2 2019 Consumer Confidence Report, completed and distributed to its
3 customers by July 1, 2020. A copy of the completed 2019 Consumer
4 Confidence Report is due to the Division by October 1, 2020.
5

6
7 3. The System shall conduct an operational evaluation in conformance
8 with Title 22, Section 64534.2(d)(6). The System shall complete and
9 submit Appendix 2: Operational Evaluation Reporting Form to the
10 Division on or before **January 17, 2020**.
11

12 4. The System shall complete the Compliance Certification in Appendix
13 3. Submit it with a copy of the public notification to the Division on or
14 before **January 17, 2020**.
15

16
17 All submittals required by this Citation shall be electronically submitted to the
18 State Water Board at the following address. The subject line for all electronic
19 submittals corresponding to this Citation shall include the following
20 information: Water System name and number, citation number and title of the
21 document being submitted.
22

23
24 Janice M. Oakley, P.E., Sonoma District Engineer

25 dwpdist18@waterboards.ca.gov
26
27



1 The State Water Board reserves the right to make such modifications to this
2 Citation as it may deem necessary to protect public health and safety. Such
3 modifications may be issued as amendments to this Citation and shall be
4 effective upon issuance.

5
6
7 Nothing in this Citation relieves the System of its obligation to meet the
8 requirements of the California SDWA (CHSC, Division 104, Part 12, Chapter
9 4, commencing with Section 116270, or any regulation, standard, permit or
10 order issued or adopted thereunder.

11 12 **PARTIES BOUND**

13 This Citation shall apply to and be binding upon the System, its owners,
14 officers, directors, agents, employees, contractors, successors, and
15 assignees.
16

17 18 **SEVERABILITY**

19 The directives of this Citation are severable, and the System shall comply with
20 each provision thereof notwithstanding the effectiveness of any provision.
21

22 23 **FURTHER ENFORCEMENT ACTION**

24 The California SDWA authorizes the State Water Board to: issue a citation or
25 order with assessment of administrative penalties to a public water system for
26 violation or continued violation of the requirements of the California SDWA or
27



any regulation, permit, standard, citation, or order issued or adopted thereunder including, but not limited to, failure to correct a violation identified in a citation or compliance order. The California SDWA also authorizes the State Water Board to take action to suspend or revoke a permit that has been issued to a public water system if the public water system has violated applicable law or regulations or has failed to comply with an order of the State Water Board, and to petition the superior court to take various enforcement measures against a public water system that has failed to comply with an order of the State Water Board. The State Water Board does not waive any further enforcement action by issuance of this Citation.

Janice M. Oakley
 Janice M. Oakley, P.E., Sonoma District Engineer
 Division of Drinking Water
 STATE WATER RESOURCES CONTROL BOARD

December 3, 2019

Date

Appendices (3):

1. Public Notification Template
2. Operational Evaluation Reporting Form
3. Compliance Certification



2100582/Compliance
 02_18_19C_066_2100582_02.docx/MFW



Appendix 1. Public Notification Template

INFORMATION ABOUT YOUR DRINKING WATER

Este aviso contiene información muy importante sobre su agua potable, por favor lea el aviso en español si va aquí incluido. Si el aviso en español no va incluido aquí, contacte al sistema de agua para pedir una copia.

Nicasio School has levels of Haloacetic Acids (5) Above Drinking Water Standards

Our water system recently failed a drinking water standard. Although this is not an emergency, as our customers, you have a right to know what you should do, what happened, and what we are doing to correct this situation

We routinely monitor for the presence of drinking water contaminants. Testing results we received on [Insert the date the water system received the results] show that our system exceeds the standard, or maximum contaminant level (MCL), for haloacetic acids (5) during the third quarter of 2019. The MCL standards for haloacetic acids (5) are 0.060 milligrams per liter (mg/L). The average level of haloacetic acids (5) for fourth quarter 2018 was 0.065 mg/L.

What should I do?

- **You do not need to use an alternative (e.g. , bottled) water supply.**
This is not an immediate risk. If it had been, you would have been notified immediately. However, *some people who drink water containing haloacetic acids in excess of the MCL over many years may have an increased risk of getting cancer.*
- If you have other health issues concerning the consumption of this water, you may wish to consult your doctor.

What happened? What was done?

[Describe corrective
action]. _____

We anticipate resolving the problem within _____.

For more information, please contact Mikki McIntyre at (415) 662-2184 or at the following mailing address: P.O. Box 711, Nicasio, CA 94946

Please share this information with all the other people who drink this water, especially those who may not have received this notice directly (for example, people in apartments, nursing homes, schools, and businesses). You can do this by posting this public notice in a public place or distributing copies by hand or mail.

Secondary Notification Requirements

Upon receipt of notification from a person operating a public water system, the following notification must be given within 10 days [Health and Safety Code Section 116450(g)]:

- SCHOOLS: Must notify school employees, students, and parents (if the students are minors).
- RESIDENTIAL RENTAL PROPERTY OWNERS OR MANAGERS (including nursing homes and care facilities): Must notify tenants.
- BUSINESS PROPERTY OWNERS, MANAGERS, OR OPERATORS: Must notify employees of businesses located on the property.

This notice is being sent to you by Nicasio School.

State Water System ID#: 2100582. Date distributed: _____.

APPENDIX 3. COMPLIANCE CERTIFICATION

Citation Number 02_18_19C_066

Name of Water System: Nicasio School

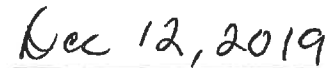
System Number: 2100582

I certify that the users of the water supplied by this water system were notified of the Maximum Contaminant Level violation of Title 22, California Code of Regulations (CCR), Section 64533, for the compliance period of third quarter 2019 and that the following actions, as directed in 02_18_19C_066 have been completed.

<u>Required Action</u>	<u>Date Completed</u>
(Citation Directive 2) Public Notification – mail or direct delivery to each customer; and use one of the listed methods to reach persons not likely to be reach by mail or direct delivery.	Dec. 12, 2019
(Citation Directive 3) Complete and submit Operational Evaluation Reporting Form.	Dec 11, 2019



Signature of Water System Representative



Date

Attach a copy of the notice posted in the system and a copy published via other notification methods.

**THIS FORM MUST BE COMPLETED AND RETURNED TO THE DIVISION NO LATER THAN
JANUARY 17, 2020**

Disclosure: Be advised that Section 116725 and 116730 of the California Health and Safety Code states that any person who knowingly makes any false statement on any report or document submitted for the purpose of compliance with the attached order may be liable for a civil penalty not to exceed five thousand dollars (\$5,000) for each separate violation for each day that violation continues. In addition, the violators may be prosecuted in criminal court and upon conviction, be punished by a fine of not more than \$25,000 for each day of violation, or be imprisoned in county jail not to exceed one year, or by both the fine and imprisonment.

Operational Evaluation Reporting Form

Page 1 of 2

I. GENERAL INFORMATION

A. Facility Information

Facility Name: Nicasio School PWSID: 2100582
Facility Address: 5555 Nicasio Valley Rd
City: Nicasio State: CA 94946

B. Report Prepared by:

(Print): Gary Mickelson Date prepared: 12/10/19
(Signature): _____
Contact Telephone Number: 707-762-1473

II. MONITORING RESULTS

A. Provide the Compliance Monitoring Site(s) where the OEL was Exceeded.

Hose bib, East end of

Note: The site name or number should correspond to a site in your Stage 2 DBPR compliance monitoring plan.

B. Monitoring Results for the Site(s) Identified in II.A (include duplicate pages if there was more than one exceedance)

1. Check TTHM or HAA5 to indicate which result caused the OEL exceedance. ☐ TTHM ☒ HAA5

2. Enter your results for TTHM or HAA5 (whichever you checked above).

	Quarter			Operational Evaluation Value
	Results from Two Quarters Ago	Prior Quarter's Results	Current Quarter	
	A	B	C	
Date sample was collected				$D = (A+B+(2*C))/4$
TTHM (mg/L)				
HAA5 (mg/L)	0.041	0.056		0.065

Note: The operational evaluation value is calculated by summing the two previous quarters of TTHM or HAA5 values plus twice the current quarter value, divided by four. If the value exceeds 0.080 mg/L for TTHM or 0.060 mg/L for HAA5, an OEL exceedance has occurred.

C. Has an OEL exceedance occurred at this location in the past? ☒ Yes ☐ No

If NO, proceed to item D. If YES, when did exceedance occur?

Was the cause determined for the previous exceedance(s)? ☒ Yes ☐ No

Are the previous evaluations/determinations applicable to the current OEL exceedance? ☒ Yes ☐ No

Distribution System Evaluation Checklist

Page 1 of 2

System Name: Nicasio School 2100582

Checklist Completed by: Gary Mickelson

Date: 12/10/19

- A. Do you have disinfectant residual or temperature data for the monitoring location where you experienced the OEL exceedance? ☐ Yes ☒ No

If NO, proceed to item B. If YES, answer the following questions for the period in which an OEL exceedance occurred:

Yes No

- ☐ ☐ Was the water temperature higher than normal for that time of the year at that location?
- ☐ ☐ Was the disinfectant residual lower than normal for that time of the year at that location?
- ☐ ☐ Was the disinfectant residual higher than normal for that time of the year at that location?

- B. Do you have maintenance records available for the time period just prior to the OEL exceedance? ☒ Yes ☐ No

If NO, proceed to item C. If YES, answer the following questions:

Yes No

- ☐ ☒ Did any line breaks or replacements occur in the vicinity of the exceedance?
- ☐ ☒ Were any storage tanks or reservoirs taken off-line and cleaned?
- ☐ ☒ Did flushing or other hydraulic disturbances (e.g., fires) occur in the vicinity of the exceedance?
- ☐ ☒ Were any valves operated in the vicinity of the OEL exceedances?

- C. If your system is metered, do you have access to historical records showing water use at individual service connections? ☒ Yes ☐ No

If NO, proceed to item D. If YES, was overall water use in your system unusually low, indicating higher than normal water age? ☐ Yes ☒ No

- D. Do you have high-volume customers in your system (e.g., an industrial processing plant)? ☐ Yes ☒ No

If NO, proceed to item E. If YES, was there a change in water use by a high-volume customer? ☐ Yes ☐ No

- E. Is there a finished water storage facility hydraulically upstream from the monitoring location where you experienced the OEL exceedance? ☐ Yes ☒ No

If NO, proceed to item F. If YES, review storage facility operations and water quality data to answer the following questions for the period in which the OEL exceedance occurred:

Yes No

- ☐ ☐ Was a disinfectant residual detected in the stored water or at the tank outlet?
- ☐ ☐ Do you know of any mixing problems with the tank or reservoir?
- ☐ ☐ Does the facility operate in "last in-first out" mode?
- ☐ ☐ Was the tank or reservoir drawn down more than usual prior to OEL exceedance, indicating a possible discharge of stagnant water?
- ☐ ☐ Was there a change in water level fluctuations that would have resulted in increased water age within the tank or reservoir?

Distribution System Evaluation Checklist

Page 2 of 2

F. Does your system practice booster chlorination?

☐ Yes ☒ No

If NO, proceed to Item G. If YES, was there an increase in booster chlorination feed rates?

☐ Yes ☐ No

G. Did you have customer complaints in the vicinity of the OEL exceedance?
If NO, proceed to Item H. If YES, explain.

☐ Yes ☒ No

H. Did concern about complying with a rule other than Stage 2 DBPR, such as the Lead and Copper rule, the TCR, or any other rule constrain your options to reduce the DBP levels at this site? For example, are you limited by the need to maintain a detectable disinfectant residual in your ability to control DBP levels in the distribution system?

☐ Yes ☒ No

If NO, proceed to Item I. If YES, explain below and consult EPA's *Simultaneous Compliance Guidance Manual* for alternative compliance approaches.

I. Conclusion

Did the distribution system cause or contribute to the OEL exceedance(s)?

☒ Yes ☐ No

☐ Possibly

If NO, proceed to evaluations of treatment systems and source water. If YES or POSSIBLY, explain below.

The water system has 20,000 gallons of storage and the school was closed at the time that the sample was drawn. There was little to no water usage at the water system at the time of sampling.

Operational Evaluation Reporting Form

Page 2 of 2

III. OPERATIONAL EVALUATION FINDINGS

- A. Did the State allow you to limit the scope of the operational evaluation? ☐ Yes ☒ No

If NO, proceed to Item B. If YES, attach written correspondence from the State.

- B. Did the distribution system cause or contribute to your OEL exceedance(s)? ☒ Yes ☐ No
☐ Possibly

If NO, proceed to item C. If YES or POSSIBLY, explain (attach additional pages if necessary):

The school has 20,000 gallons of storage and the school only uses 100-250 gallons per day.

- C. Did the treatment system cause or contribute to your OEL exceedance(s)? ☐ Yes ☒ No
☐ Possibly

If NO, proceed to item D. If YES or POSSIBLY, explain (attach additional pages if necessary):

- D. Did source water quality cause or contribute to your OEL exceedance(s)? ☐ Yes ☐ No
☒ Possibly

If NO, proceed to Item E. If YES or POSSIBLY, explain (attach additional pages if necessary):

The well only has a 22' seal.

- E. Attach all supporting operational or other data that support the determination of the cause(s) of your OEL exceedance(s).

- F. If you are unable to determine the cause(s) of the OEL exceedance(s), list the steps that you can use to better identify the cause(s) in the future (attach additional pages if necessary):

The school only uses 100-250 gallons of water per day.

- G. List steps that could be considered to minimize future OEL exceedances (attach additional pages if necessary)

The school has applied for a grant to make changes to their treatment procedures.

- H. Total Number of Pages Submitted, Including Attachments and Checklists: 2

Source Water Evaluation Checklist

Page 1 of 2

☐ NO DATA AVAILABLE

System Name: Nicasio School 2100582

Checklist Completed by: Gary Mickelson

Date: 12/10/19

A. Do you have source water temperature data?

☐ Yes ☐ No

If NO, proceed to item B. If YES, was the source water temperature high?

☐ Yes ☐ No

If NO, proceed to item B. If YES, answer the following questions for the time period prior to the OEL exceedance.

Yes No

☐ ☒ Was the raw water storage time longer than usual?

☐ ☒ Did you place another water source on-line?

☐ ☒ Were river/reservoir flow rates lower than usual? If yes, indicate the location of lower flow rates and the anticipated impact on the OEL exceedance.

☐ ☒ Did point or non-point sources in the watershed contribute to the OEL exceedance?

B. Do you have data that characterizes organic matter in your source water (e.g., TOC, DOC, SUVA, color, THM formation potential)?

☒ Yes ☐ No

If NO, proceed to item C. If YES, were these values higher than normal?

☐ Yes ☒ No

If NO, proceed to item C. If YES, answer the following questions for the time period prior to the OEL exceedance.

Yes No

☐ ☐ Did heavy rainfall or snowmelt occur in the watershed?

☐ ☐ Did you place another water source on-line?

☐ ☐ Did lake or reservoir turnover occur?

☐ ☐ Did point or non-point sources in the watershed contribute to the OEL exceedance?

☐ ☐ Did an algal bloom occur in the source water?

☐ ☐ If algal blooms were present, were appropriate algae control measures employed (e.g. addition of copper sulfate)?

☐ ☐ Did a taste and odor incident occur?

C. Do you have source water bromide data?

☐ Yes ☒ No

If NO, proceed to item D. If YES, were the bromide levels higher or lower than normal?

☐ Yes ☐ No

If NO, proceed to item D. If YES, answer the following questions for the time period prior to the OEL exceedance.

Yes No

☐ ☐ Has saltwater intrusion occurred?

☐ ☐ Are you experiencing a long-term drought?

☐ ☐ Did heavy rainfall or snowmelt occur in the watershed?

☐ ☐ Did you place another water source on-line?

☐ ☐ Are you aware of any industrial spills in the watershed?

Source Water Evaluation Checklist

Page 2 of 2

D. Do you have source water turbidity or particle count data?

☒ Yes ☐ No

If NO, proceed to item E. If YES, were the turbidity values or particle counts higher than normal?

☐ Yes ☒ No

If NO, proceed to item E. If YES, answer the following questions for the time period prior to the OEL exceedance.

Yes No

- ☐ ☐ Did lake or reservoir turnover occur?
- ☐ ☐ Did heavy rainfall or snowmelt occur in the watershed?
- ☐ ☐ Did logging, fires, or landslides occur in the watershed?
- ☐ ☐ Were river/reservoir flow rates higher than normal?

E. Do you have source water pH or alkalinity data?

☒ Yes ☐ No

If NO, proceed to item F. If YES, was the pH or alkalinity different from normal values?

☐ Yes ☒ No

If NO, proceed to item F. If YES, answer the following questions for the time period prior to the OEL exceedance.

Yes No

- ☐ ☐ Was there an algal bloom in the source water?
- ☐ ☐ If algal blooms were present, were algae control measures employed?
- ☐ ☐ Did heavy rainfall or snowmelt occur in the watershed?
- ☐ ☐ Has the PWS experienced diurnal pH changes in source water?

F. Conclusion

Did source water quality factors contribute to your OEL exceedance?

☐ Yes ☒ No

☐ Possibly

If YES or POSSIBLY, explain below.

Treatment Process Evaluation Checklist

Page 1 of 4

☐ NO DATA AVAILABLE

Facility Name: Nicasio School

Checklist Completed by: Gary Mickelson

Date: 12/10/19

A. Review finished water data for the time period prior to the OEL exceedance(s) and compare to historical finished water data using the following questions:

- | | | |
|---|---|--|
| Were DBP precursors (TOC, DOC, SUVA, bromide, etc.) higher than normal? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| Was finished water pH higher or lower than normal? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| Was the finished water temperature higher than normal? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| Was finished water turbidity higher than normal? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| Was the disinfectant concentration leaving the plant(s) higher than normal? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| Were finished water TTHM/HAA5 levels higher than normal? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| Were operational and water quality data available to the system operator for effective decision making? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |

B. Does the treatment process include predisinfection? ☒ Yes ☐ No

If NO, proceed to item C. If YES, answer the following questions for the period in which an OEL exceedance occurred:

- | Yes | No | |
|-------------------------------------|-------------------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | Was disinfected raw water stored for an unusually long time? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | Were treatment plant flows lower than normal? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | Were treatment plant flows equally distributed among different trains? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Were water temperatures high or warmer than usual? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Were chlorine feed rates outside the normal range? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | Was a disinfectant residual present in the treatment train following predisinfection? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Were online instruments utilized for process control? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Did you switch to free chlorine as the oxidant? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Was there a recent change (or addition) of pre-oxidant? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Did you change the location of the predisinfection application? |

C. Does your treatment process include presedimentation? ☐ Yes ☒ No

If NO, proceed to item D. If YES, answer the following questions for the period in which an OEL exceedance occurred:

- | Yes | No | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Were flows low? |
| <input type="checkbox"/> | <input type="checkbox"/> | Were flows high? |
| <input type="checkbox"/> | <input type="checkbox"/> | Were online instruments utilized for process control? |
| <input type="checkbox"/> | <input type="checkbox"/> | Was sludge removed from the presedimentation basin? |
| <input type="checkbox"/> | <input type="checkbox"/> | Was sludge allowed to accumulate for an excessively long time? |
| <input type="checkbox"/> | <input type="checkbox"/> | Do you add a coagulant to your presedimentation basin? |
| <input type="checkbox"/> | <input type="checkbox"/> | Was there a problem with the coagulant feed? |

Treatment Process Evaluation Checklist

Page 2 of 4

D. Does your treatment process include coagulation and/or flocculation?

☐ Yes ☒ No

If NO, proceed to item E. If YES, answer the following questions for the period in which an OEL exceedance occurred:

Yes No

- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Were there any feed pump failures or were feed pumps operating at improper feed rates? |
| <input type="checkbox"/> | <input type="checkbox"/> | Were chemical feed systems controlled by flow pacing? |
| <input type="checkbox"/> | <input type="checkbox"/> | Were there changes in coagulation practices or the feed point? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you change the type or manufacturer of the coagulant? |
| <input type="checkbox"/> | <input type="checkbox"/> | Do you suspect that the coagulant in use at the time of the OEL exceedance did not meet industry standards? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did the pH or alkalinity change at the point of coagulant addition? |
| <input type="checkbox"/> | <input type="checkbox"/> | Were there broken or plugged mixers? |
| <input type="checkbox"/> | <input type="checkbox"/> | Were flow rates above the design rate or was there short-circuiting? |

E. Does your treatment process include sedimentation or clarification?

☐ Yes ☒ No

If NO, proceed to item F. If YES, answer the following questions for the period in which an OEL exceedance occurred:

Yes No

- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Were there changes in plant flow rate that may have resulted in a decrease in settling time or carry-over of process solids? |
| <input type="checkbox"/> | <input type="checkbox"/> | Were settled water turbidities higher than normal? |
| <input type="checkbox"/> | <input type="checkbox"/> | Was there any disruption in the sludge blanket that may have resulted in carryover to the point of disinfection? |
| <input type="checkbox"/> | <input type="checkbox"/> | Was there any maintenance in the basin that may have stirred sludge from the bottom of the basin and caused it to carry over to the point of disinfectant addition? |
| <input type="checkbox"/> | <input type="checkbox"/> | Was sludge allowed to accumulate for an excessively long time or was there a malfunction in the sludge removal equipment? |

Treatment Process Evaluation Checklist

Page 3 of 4

F. Does your treatment process include filtration?

☒ Yes ☐ No

If NO, proceed to item G. If YES, answer the following questions for the period in which an OEL exceedance occurred:

- | Yes | No | |
|--------------------------|-------------------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Was there an increase in individual or combined filter effluent turbidity or particle counts? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Was there an increase in turbidity or particle loading onto the filters? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Was there an increase in flow onto the filters or malfunction of the rate of flow controllers? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Were any filters taken off-line for an extended period of time that caused the other filters to operate near maximum design capacity and creating the conditions for possible breakthrough? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Were any filters operated beyond their normal filter run time? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Were there any unusual spikes in individual filter effluent turbidity (which may indicate particulate or colloidal TOC breakthrough) in the days leading to the excursion? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Were all filters run in a filter-to-waste mode during initial filter ripening? |
| <input type="checkbox"/> | <input type="checkbox"/> | If GAC filters are used, is it possible the adsorptive capacity of the GAC bed was reached before reactivation occurred (leave blank if not applicable)? |
| <input type="checkbox"/> | <input type="checkbox"/> | If biological filtration is used, were there any process upsets that may have resulted in the breakthrough of TOC (leave blank if not applicable)? |

G. Does your treatment process include primary disinfection by injecting chlorine prior to a clearwell?

☐ Yes ☒ No

If NO, proceed to item H. If YES, answer the following questions for the period in which an OEL exceedance occurred:

- | Yes | No | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Was there a sudden increase in the amount of chlorine fed or an increase in the chlorine residual? |
| <input type="checkbox"/> | <input type="checkbox"/> | Was there an increase in clearwell holding time? |
| <input type="checkbox"/> | <input type="checkbox"/> | Was the plant shut down or were plant flows low? |
| <input type="checkbox"/> | <input type="checkbox"/> | Was there an increase in clearwell water temperature? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you switch to free chlorine recently as the primary disinfectant? |
| <input type="checkbox"/> | <input type="checkbox"/> | Was the inactivation of <i>Giardia</i> and/or viruses exceptionally high? |
| <input type="checkbox"/> | <input type="checkbox"/> | Was there a change in the mixing strategy (i.e. mixers not used, adjustment of tank level)? |

H. Does your plant recycle spent filter backwash or other streams?

☐ Yes ☒ No

If NO, proceed to item I. If YES, answer the following questions for the period in which an OEL exceedance occurred:

- | Yes | No | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did a change in the recycle stream quality contribute to increased DBP precursor loading that was not addressed by treatment plant processes? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did a recycle event result in flows in excess of typical or design flows? |

Treatment Process Evaluation Checklist

Page 4 of 4

- I. Do you inject a disinfectant after your clearwell to maintain a distribution system residual? ☐ Yes ☒ No

If NO, proceed to item J. If YES, answer the following questions for the period in which an OEL exceedance occurred:

Yes No

- ☐ ☐ Was there a sudden increase in the amount of chlorine fed?
- ☐ ☐ Was there a switch from chloramines to free chlorine for a burnout period?
- ☐ ☐ If using chloramines, was the chlorine to ammonia ratio in the proper range?
- ☐ ☐ Was there a problem with either chlorine or ammonia mixing?

- J. Did concern about complying with a rule other than Stage 2 DBPR, such as the Lead and Copper rule, the LT2ESWTR, or any other rule constrain your options to reduce the DBP levels at this site? For example, are you limited by other treatment targets/requirements in your ability to control precursors in coagulation/flocculation? ☐ Yes ☒ No

If NO, proceed to item K. If YES, explain below and consult EPA's *Simultaneous Compliance Guidance Manual* for alternative compliance approaches.

K. Conclusion

Did treatment factors and/or variations in the plant performance contribute to the OEL exceedance(s)?

☐ Yes ☒ No

☐ Possibly

If YES or POSSIBLY, explain below.

IMPORTANT INFORMATION ABOUT YOUR DRINKING WATER

Este aviso contiene información muy importante sobre su agua potable, por favor lea el aviso en español si va aquí incluido. Si el aviso en español no va incluido aquí, contacte al sistema de agua para pedir una copia.

NICASIO SCHOOL has levels of Haloacetic Acids Above Drinking Water Standards

Our water system recently failed a drinking water standard. Although this is not an emergency, as our customers, you have a right to know what you should do, what happened, and what we are doing to correct this situation.

We routinely monitor for the presence of drinking water contaminants. Testing results we received on July 11, 2019 show that our system exceeded the standard, or maximum contaminant level (MCL), for Haloacetic Acids. The MCL standards for Haloacetic Acids are 60 ug/L. The average level of Haloacetic Acids over the first three quarters of 2019 was 65 ug/L.

What should I do?

- **You do not need to use an alternative (e.g. bottled) water supply.**
 - This is not an immediate risk. If it had been, you would have been notified immediately. However, *some people who drink water containing haloacetic acids in excess of the MCL over many years may have an increased risk of getting cancer.*
- If you have other health issues concerning the consumption of this water, you may wish to consult your doctor.

What happened? What was done?

To protect drinking water from disease-causing organisms, a disinfectant is added to drinking water. However, disinfection byproducts can form when organic-rich water is disinfected. A major challenge is how to control and limit risks from pathogens, maintain sufficient chlorine levels to help remove iron and manganese, and minimize disinfection byproduct formation at the same time. Disinfection byproducts tend to be highest during periods of long detention times in storage tanks. As a result of the disinfection process, we have exceeded the MCL level of HAA5.

Nicasio School has applied for state funding to upgrade the district's water treatment system as recommended by state engineers. These upgrades, once funding is secured and they are completed, will address the problem identified in this citation. Those upgrades include new multimedia filters, a new transfer pump on the suction lines from the old cement tanks, new filters on the existing poly tank, and relocation of the existing booster pumps to the discharge of the existing poly tank.

We anticipate resolving the problem as soon as the state grant is approved.

For more information, please contact Barbara Snekkevik at 415-662-2184 or at the following mailing address: P.O. Box 711, Nicasio, CA 94946.

Please share this information with all the other people who drink this water, especially those who may not have received this notice directly (for example, people in apartments, nursing homes, schools, and businesses). You can do this by posting this notice in a public place or distributing copies by hand or mail.

Secondary Notification Requirements

Upon receipt of notification from a person operating a public water system, the following notification must be given within 10 days [Health and Safety Code Section 116450(g)]:

- **SCHOOLS:** Must notify school employees, students, and parents (if the students are minors).

- RESIDENTIAL RENTAL PROPERTY OWNERS OR MANAGERS (including nursing homes and care facilities): Must notify tenants.
- BUSINESS PROPERTY OWNERS, MANAGERS, OR OPERATORS: Must notify employees of businesses located on the property.

This notice is being sent to you by the Nicasio School water system.

State Water System ID#: 2100582 Date distributed: December 12, 2019.

INFORMACIÓN IMPORTANTE SOBRE SU AGUA POTABLE

Este aviso contiene información muy importante sobre su agua potable, por favor léalo bien.

El agua de La Escuela Nicasio tiene niveles de Ácidos Haloacéticos que exceden el Estándar para Agua Potable

Recientemente se determinó que nuestro sistema de agua estaba en exceso del estándar para un contaminante. Aunque esto no es una emergencia, usted como nuestro cliente, tiene el derecho de saber qué debe hacer, qué pasó, y qué estamos haciendo para corregir esta situación.

Hacemos monitoreo rutinariamente para detectar la presencia de contaminantes en el agua potable. Los resultados de las pruebas que recibimos en 11 de julio 2019 muestran que nuestro sistema de agua excede el estándar, o nivel máximo de contaminantes (MCL), para Ácidos Haloacéticos. El estándar o MCL para Ácidos Haloacéticos es 60 microgramos por litro (ug/L). El nivel promedio de Ácidos Haloacéticos para primeros tres trimestres del año de 2019 fue 65ug/L].

¿Qué debe hacer usted?

- Usted **no** necesita usar agua embotellada u otra alternativa de suministro de agua.
- Este no es un riesgo inmediato. Si lo hubiera sido, usted hubiera sido notificado de inmediato. No obstante, puede aumentar el riesgo de tener cáncer para *algunas personas que a lo largo de muchos años usan agua que contiene ácidos haloacéticos en exceso del nivel máximo de contaminantes (MCL)*.
- Si tiene otros problemas de salud respecto al consumo de esta agua, tal vez usted deba consultar con su doctor.

¿Qué pasó? ¿Qué se hizo al respecto?

Tratamiento del agua para beber.

Para proteger el agua que usamos para beber de organismos causantes de enfermedades, se añade un desinfectante al agua potable. Sin embargo, entitis biológicas pueden formarse en el agua desinfectada. Un obstáculos mayor está en el cómo controlar y limitar el riesgos de patógenos, mantener suficiente nivel de cloro para remover hierro y magnesio y, al mismo tiempo, minimizar la formación de bioproductos. Bioproductos debido a desinfectantes tienden a aumentar en periodos largos de encierro en tanques de almacenaje. Como resultado del proceso de desinfección, hemos excedido el MCL (Nivel Máximo de Contaminación) de HAA5 (Ácido Haloacético 5).

La Escuela Nicasio ha solicitado el financiamiento estatal para modernizar el sistema de tratamiento de agua del distrito, bajo la recomendación por ingenieros estatales. Esta modernización, una vez que el financiamiento es seguro y el trabajo completado, permitirá atender el problema identificado en este citatorio. Esta modernización incluye la instalación de nuevos filtros multimedia, una nueva bomba de transferencia en las líneas de succión desde los tanques de cemento viejos, nuevos filtros en el actual tanque de polietireno y la reubicación de las bombas de refuerzo existentes para la descarga del tanque de polietireno existente.

Anticipamos resolver el problema tan pronto como el financiamiento estatal es aprobado.

Para más información, contacte a Barbara Snekkevik al (415) 662-2184 o a la siguiente dirección postal: PO Box 711, Nicasio, CA 94946.

Por favor comparta esta información con todas las demás personas que tomen de esta agua, especialmente aquellos que no hayan recibido éste aviso directamente (por ejemplo, las personas en apartamentos, asilos, escuelas, y negocios). Puede hacerlo poniendo este aviso en un lugar público o distribuyendo copias en persona o por correo.

Requisitos de Notificación Secundaria

Al recibir la notificación de alguien que opere un sistema de agua público, se debe dar la siguiente notificación dentro de 10 días conforme a la Sección 116450(g) del Código de Salud y Seguridad:

- **ESCUELAS:** Deben notificar a los empleados de la escuela, estudiantes, y a los padres (si los estudiantes son menores).
- **DUEÑOS O GERENTES DE PROPIEDAD PARA ALQUILER RESIDENCIAL** (incluyendo asilos e instituciones de cuidado): Deben notificar a sus inquilinos.
- **DUEÑOS DE PROPIEDAD DE NEGOCIOS, GERENTES, U OPERADORES:** Deben notificar a los empleados de los negocios situados en la propiedad.

Este aviso está siendo enviado por el sistema de agua La Escuela Nicasio.

Núm. de Identificación del Sistema Estatal de Agua: 2100582

Fecha de distribución: December 12, 2019.

Since 1862

Board of Trustees

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

MINUTES

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 at 5:02pm
- b. **Roll Call Present: Trustees Elaine Doss and Mark Burton** *Late arrival: Trustee Michelle Rutledge* *Also in attendance: Interim Superintendent Nancy Neu, Principal Barbara Snekkevik, and District Secretary/Office Manager Mikki McIntyre*
- c. Patriotic Moment recognizing the historic significance of the impeachment hearings with the hope that students are learning about the Constitutional process and what the founding fathers intended.
- d. Approval of Closed Session Agenda
Action: **M/S: Doss/Burton** to approve and adopt Closed Session Agenda **Vote: 2/0**
Ayes: Doss and Burton; Noes: None
- e. Public Comment on Closed Session Topic(s) *There was no public comment.*

2. **CLOSED SESSION**

- a. The following Closed Session item is listed below in compliance with Government Code #54957 of the Brown Act:
 - PUBLIC EMPLOYEE APPOINTMENT/EMPLOYMENT
- b. Recess to Closed Session to consider and/or take action upon any item on the Closed Session Agenda at 5:11pm

3. **Reconvene in OPEN SESSION**

- a. Adjourn Closed Session and Reconvene Open Session at 5:15pm
- b. Report Out Announcement of any reportable action take during Closed Session *There was no reportable action.*

4. **Approval and Adoption of Open Session Agenda**

Action: **M/S: Doss/Burton** to approve and adopt Open Session Agenda **Vote: 2/0** Ayes: Doss and Burton; Noes: None

5. **Reports**

- a. **Trustee/Superintendent Announcements**
 - Interim Supt. Neu reported a countywide effort to help high school students develop their voices and network with each other regarding issues of equity. Countywide discussions have also focused on building "makeup" days into school calendars due to school closures resulting from power outages and other causes. Interim Supt. Neu advised that the District adjust its calendar accordingly, being mindful of aligning with schools countywide. A trustee reported discussions with a local business owner about the possibility of providing space in his emergency generator-powered facility for academic instruction during power

outages at the school. He said the owner is receptive to the idea and would only charge the District a minimal facility use fee. Interim Supt. Neu said MCOE Superintendent Mary Jane Burke is supportive of the concept. The District would provide an insurance rider. Interim Supt. Neu added that a revised annual calendar that includes makeup days will still be brought to the Board as an action item.

b. Principal Announcements Principal Snekkevik provided the following report:

- Events & Activities: Spirit Day, Patriot's Day (Nov. 8), Principal's Chat (Nov. 8), Parent/Teacher Conferences (Dec. 4-6)
- Student Updates & Achievements: Trimester 1 ended (Nov. 15), 6/7/8 Field Trip to Lagunitas School, guest speaker Michael Pritchard (Nov. 22), Canned Food Drive for San Geronimo Valley Community Center, School Assembly (Dec. 4), December Life Skill: Respect, One Warm Coat Drive (Dec. 2- Jan. 17)
- Staff Updates: Workshops: *Developing Expert Language Learners* (Day 2) attended by Damena Ware (Nov. 20) & *EL Reading/Writing Workshop* attended by Ellian Klein (Dec. 3)
- Site Updates: Annual Kitchen Inspection (Dec. 3),
- Upcoming Events: Winter Holiday Program (Dec. 19), All-school waffle breakfast and Pajama Day (Dec. 20), Teacher Work Day (Jan. 6), Principal's Chat (Jan. 16)

4. Governance

a. Annual Organizational Meeting of the Board of Trustees in accordance with Ed. Code #35143

- Election of Officers to the Board of Trustees

Action: **M/S: Doss/Burton** to maintain status quo of trustee duties: Michelle Rutledge, President; Elaine Doss, Clerk; and Mark Burton, MCSBA Representative **Vote: 2/0** Ayes: Doss, Burton; Noes: None

- Establish Regular Board of Trustees Meeting Schedule

Action: **M/S: Doss/Burton** to approve 2020-21 Regular Board of Trustees Meeting Schedule with the modification of scheduling a morning Board workshop in early Fall, 2020. **Vote: 3/0** Ayes: Doss, Burton, Rutledge; Noes: None

5. Public Comment

- a. An audience member said it sounds like the district doesn't have any issues.

6. Consent Agenda

- a. Approval of Minutes: November 7, 2019
- b. Ratify Warrants Paid: November, 2019
- c. Request for Allowance of Attendance Because of Emergency Conditions
- d. Personnel Action

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

7. Action

- a. **Consider Approval of 2019-20 First Interim Report Discussion**: CBO Bonardi presented her report, summarizing that the budget is doing well right now. Property taxes were approximately 1% higher than anticipated. There was little change in state and federal revenue. Local revenue rose by \$14,000, thanks to additional N.S. Foundation funding. The \$98,550 budget increase is mostly due to salary and benefits increases. Most of the \$71,000 deficit is due to one-time expenditures. The Board continues to maintain two special reserves for uncertainties, including special education. The two-year out budget

proposal is currently looking healthy, although some one-time expenses, such as science curriculum, are still ahead.

Action: **M/S: Doss/Burton** to approve 2019-20 First Interim Report **Vote: 3/0** Ayes: Doss, Burton, Rutledge; Noes: None

- b. **Consider Approval of Contract with Omni Financial Group for Third Party Administrative Services Effective January 1, 2020** *Discussion:* CBO Bonardi confirmed that Omni Financial Group will not charge employees for making contributions to their 403(b) retirement accounts.

Action: **M/S: Doss/Burton** to approve Contract with Omni Financial Group for Third Party Administrative Services Effective January 1, 2020 **Vote: 3/0** Ayes: Doss, Burton, Rutledge; Noes: None

- c. **Consider Approval of Capacities for Interdistrict Attendance into Nicasio School District for 2020-21** *Discussion:* Interim Supt. Neu recommended increasing classroom capacity from 16 to 18 for the Gr. 3-5 classroom. She said doing so will allow a natural progression of current Gr. 2 Interdistrict transfer (IDT) students into the Gr. 3-5 classroom next year. Doing so will prevent the loss of those students and help build enrollment. She also advised that the Board consider future revision to BP/AR 5117 as it relates to classroom and grade-level targets.

Action: **M/S: Doss/Burton** to approve change in classroom capacity of Gr. 3-5 from 16 to 18 for Interdistrict attendance into Nicasio School District for 2020-21 **Vote: 3/0** Ayes: Doss, Burton, Rutledge; Noes: None

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
- Safety Plan Update
 - Williams Quarterly Report
 - 20-21 Annual Calendar
 - Audit
 - Closed Session
 - SARC Report

- b. Adjournment

Action: **M/S: Doss/Burton** to adjourn meeting at 6:08pm **Vote: 3/0** Ayes: Doss, Rutledge, Burton; Noes: None

Respectfully Submitted,

Mikki McIntyre

☐ Unadopted ☐ Adopted

Elaine Doss, Board Clerk

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, Interim CBO
Date: Feb 6, 2020
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 January 2020 Total for all batches: \$ 54,260.20
Batches: 16 through 21, 2019-20

Recommendation: Staff recommends approval of Warrants.

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0016 GF 12/04/19
FUND : 01 GENERAL FUND
FOR WARRANTS DATED 12/03/2019

WARRANT	VENDOR/ADDR	NAME (REMIT)	REQ#	REFERENCE LN	FD RESC Y	OBJT	SO GOAL	FUNC	LOC	ACT	GRP	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
20252802	001386/	ALL STAR RENTS													
		PV-200025		01-0000-0-5610.00-0000-8100-000-000-000								INV F12542-4	FINANCE CHARG		2.25
															\$2.25
20252803	000568/	AT&T													
		PO-200005		1. 01-0000-0-5970.00-0000-2700-000-000-000								000013910892			441.13
															\$441.13
20252804	001049/	BLICK ART MATERIALS													
		PO-200136		1. 01-9320-0-4300.00-1451-1010-000-000-000								2351745			932.53
															\$932.53
20252805	001449/	INYO													
		PO-200042		1. 01-9322-0-5940.00-1110-1010-000-000-000								3200155119A	NOV 2019		500.00
															\$500.00
20252806	001149/	MARIN COUNTY OFFICE OF ED													
		PO-200026		1. 01-0000-0-5840.00-0000-7200-000-000-000								200349			16,192.97
		PO-200104		1. 01-0000-0-5200.00-1110-1010-000-000-000								200362			375.00
		PO-200146		1. 01-0000-0-5200.00-1110-1010-000-000-000								200360			100.00
		PO-200147		1. 01-0000-0-5200.00-1110-1010-000-000-000								200370			125.00
															\$16,792.97
20252807	000019/	MCGRAW HILL EDUCATION INC													
		PO-200142		1. 01-6300-0-4300.00-1110-1010-000-000-020								110736874001			73.32
															\$73.32
20252808	000007/	OFFICE DEPOT													
		PO-200133		1. 01-0000-0-4300.00-0000-8200-000-000-000								388934594001			80.40
				1. 01-0000-0-4300.00-0000-8200-000-000-000								388948379001			8.11
				1. 01-0000-0-4300.00-0000-8200-000-000-000								388948380001			83.01
		PO-200138		1. 01-0000-0-4300.00-0000-8100-000-000-000								393133863001			77.06
				1. 01-0000-0-4300.00-0000-8100-000-000-000								393133862001			54.07

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0016 GF 12/04/19
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE IN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
			1.	01-0000-0-4300.00-0000-8100-000-000-000									393133861001			209.07
			1.	01-0000-0-4300.00-0000-8100-000-000-000									393130180001			330.53
		PO-200143	2.	01-0000-0-4300.00-0000-2700-000-000-000									403098965001			57.11
			1.	01-1100-0-4300.00-1110-1010-000-000-000									403098965001			16.21
																\$915.60
20252809	001204/	PROTECTION ONE ALARM MONITORIN														
		PO-200034	1.	01-0000-0-5620.00-0000-8300-000-000-000									131190209			99.99
																\$99.99
20252810	001260/	SILYCO														
		PO-200038	1.	01-0000-0-5840.00-1110-1010-000-000-000												750.00
																\$750.00
20252811	001418/	BARBARA SNEKKEVIK														
		PV-200026		01-0000-0-4300.00-0000-2700-000-000-000												32.21
																\$32.21
*** FUND	TOTALS ***			TOTAL NUMBER OF CHECKS:											TOTAL AMOUNT OF CHECKS:	\$20,540.00*
				TOTAL ACH GENERATED:											TOTAL AMOUNT OF ACH:	\$0.00*
				TOTAL EFT GENERATED:											TOTAL AMOUNT OF EFT:	\$0.00*
				TOTAL PAYMENTS:											TOTAL AMOUNT:	\$20,540.00*
*** BATCH	TOTALS ***			TOTAL NUMBER OF CHECKS:											TOTAL AMOUNT OF CHECKS:	\$20,540.00*
				TOTAL ACH GENERATED:											TOTAL AMOUNT OF ACH:	\$0.00*
				TOTAL EFT GENERATED:											TOTAL AMOUNT OF EFT:	\$0.00*
				TOTAL PAYMENTS:											TOTAL AMOUNT:	\$20,540.00*
*** DISTRICT	TOTALS ***			TOTAL NUMBER OF CHECKS:											TOTAL AMOUNT OF CHECKS:	\$20,540.00*
				TOTAL ACH GENERATED:											TOTAL AMOUNT OF ACH:	\$0.00*
				TOTAL EFT GENERATED:											TOTAL AMOUNT OF EFT:	\$0.00*
				TOTAL PAYMENTS:											TOTAL AMOUNT:	\$20,540.00*

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0017 GF 12/11/19
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	REQ#	REFERENCE IN	FD RESC	Y OBJT	SO GOAL	FUNC	LOC	ACT	GRP	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT

20253581	001432/	ALICE BALLERY													
		PV-200027		01-9319-0-4300.00-1110-1010-000-000								A	BALLERY REIMB SUPPLIES		64.74
				WARRANT TOTAL											\$64.74
20253582	001149/	MARIN COUNTY OFFICE OF ED													
		PO-200137		1. 01-0000-0-5240.00-1110-1010-000-000								INV	200396		785.00
				WARRANT TOTAL											\$785.00
20253583	000007/	OFFICE DEPOT													
		PO-200148		1. 01-0000-0-4300.00-0000-2700-000-000-000								406168496001		171.54	
				3. 01-0000-0-4300.00-0000-7300-000-000-000								406168496001		54.14	
				2. 01-1100-0-4300.00-1110-1010-000-000-000								406168496001		171.54	
				WARRANT TOTAL											\$397.22
20253584	000012/	P G & E													
		PO-200031		1. 01-0000-0-5510.00-0000-8200-000-000-000								8516765363-4		827.78	
				1. 01-0000-0-5510.00-0000-8200-000-000-000								4964672870-6		21.35	
				WARRANT TOTAL											\$849.13
20253585	001204/	PROTECTION ONE ALARM MONITORIN													
		PO-200034		1. 01-0000-0-5620.00-0000-8300-000-000-000								131658343		106.99	
				WARRANT TOTAL											\$106.99
20253586	001272/	RAUL SALDANA													
		PO-200036		1. 01-0000-0-5840.00-0000-8100-000-000-000								DEC 2019 PAYMENT		400.00	
				WARRANT TOTAL											\$400.00
20253587	001185/	STEPHEN ROATCH ACCOUNTANCY COR													
		PO-200040		1. 01-0000-0-5809.00-0000-7191-000-000-000								PROGRESS BILLING #3		3,500.00	
				WARRANT TOTAL											\$3,500.00
*** FUND	TOTALS ***			TOTAL NUMBER OF CHECKS:								7		TOTAL AMOUNT OF CHECKS:	\$6,103.08*
				TOTAL ACH GENERATED:								0		TOTAL AMOUNT OF ACH:	\$,00**
				TOTAL EFT GENERATED:								0		TOTAL AMOUNT OF EFT:	\$,00**
				TOTAL PAYMENTS:								7		TOTAL AMOUNT:	\$6,103.08*
*** BATCH	TOTALS ***			TOTAL NUMBER OF CHECKS:								7		TOTAL AMOUNT OF CHECKS:	\$6,103.08*
				TOTAL ACH GENERATED:								0		TOTAL AMOUNT OF ACH:	\$,00**
				TOTAL EFT GENERATED:								0		TOTAL AMOUNT OF EFT:	\$,00**
				TOTAL PAYMENTS:								7		TOTAL AMOUNT:	\$6,103.08*
*** DISTRICT	TOTALS ***			TOTAL NUMBER OF CHECKS:								7		TOTAL AMOUNT OF CHECKS:	\$6,103.08*
				TOTAL ACH GENERATED:								0		TOTAL AMOUNT OF ACH:	\$,00**
				TOTAL EFT GENERATED:								0		TOTAL AMOUNT OF EFT:	\$,00**
				TOTAL PAYMENTS:								7		TOTAL AMOUNT:	\$6,103.08*
												1			

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 12/18/2019

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0018 GF 12/18/19
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	REQ#	REFERENCE LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
20254332	000067/	AMERICAN CLASSICAL LEAGUE																
		PV-200028			01	-1100-0-4300.00	-1110-1010-000-345-000										GREEK MYTHOLOGY EXAM	75.00
																		\$75.00
20254333	000922/	AMERICAS																
		PO-200004		1.	01	-0000-0-5505.00	-0000-8200-000-000-000										3099694043	1,779.51
																		\$1,779.51
20254334	001416/	MARGIE BONARDI																
		PV-200031			01	-0000-0-5960.00	-0000-2700-000-000-000										REIMB OFFICE SERVICES	65.34
																		\$65.34
20254335	000923/	DELL MARKETING LP																
		PO-200140		1.	01	-0000-0-4410.00	-0000-2700-000-000-000										10348654533	1,180.31
																		\$1,180.31
20254336	001449/	INYO																
		PO-200042		1.	01	-9322-0-5940.00	-1110-1010-000-000-000										3200155119B	500.00
																		\$500.00
20254337	000807/	JERRY & DON'S PUMP & WELL																
		PO-200017		1.	01	-0000-0-5535.00	-0000-8200-000-000-000										0136065-IN	1,009.37
																		\$1,009.37
20254338	001149/	MARIN COUNTY OFFICE OF ED																
		PV-200030			01	-0000-0-9526.00	-0000-0000-000-000-000										KAISER	1,485.30
					01	-0000-0-9529.00	-0000-0000-000-000-000										VISION	99.74
																		\$1,585.04
20254339	000276/	MARIN SCHOOLS INSURANCE																
		PV-200032			01	-0000-0-9528.00	-0000-0000-000-000-000										W CREDIT FOR E SOMMERS	139.89
																		\$139.89
20254340	001180/	MICHELLE MCINTYRE																
		PV-200029			01	-0000-0-4300.00	-0000-2700-000-000-000										REIMB M MCINTYRE	33.02
																		\$33.02

APY250 L.00.06 Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 12/18/2019

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0018 GF 12/18/19
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT)	IN	FD RESC Y	OBJT SO GOAL	FUNC LOC ACT GRP	ABA NUM	ACCOUNT NUM		DESCRIPTION	AMOUNT

20254341	001323/	NORTH BAY TAXI									
		PO-200030	1.	01-6500-0-5840.00-5770-3600-000-707-000			NOVEMBER 2019				2,130.00
						WARRANT TOTAL					\$2,130.00
20254342	000021/	RECOLGY									
		PO-200035	1.	01-0000-0-5550.00-0000-8200-000-000-000			NOV 2019 AND PR MONTH OWING				700.04
						WARRANT TOTAL					\$700.04
20254343	001260/	SILYCO									
		PO-200038	1.	01-0000-0-5840.00-1110-1010-000-000-000			NOVEMBER 2019				750.00
						WARRANT TOTAL					\$750.00
*** FUND	TOTALS ***			TOTAL NUMBER OF CHECKS:	12		TOTAL AMOUNT OF CHECKS:				\$9,947.52*
				TOTAL ACH GENERATED:	0		TOTAL AMOUNT OF ACH:				\$.00*
				TOTAL EFT GENERATED:	0		TOTAL AMOUNT OF EFT:				\$.00*
				TOTAL PAYMENTS:	12		TOTAL AMOUNT:				\$9,947.52*
*** BATCH	TOTALS ***			TOTAL NUMBER OF CHECKS:	12		TOTAL AMOUNT OF CHECKS:				\$9,947.52**
				TOTAL ACH GENERATED:	0		TOTAL AMOUNT OF ACH:				\$.00*
				TOTAL EFT GENERATED:	0		TOTAL AMOUNT OF EFT:				\$.00*
				TOTAL PAYMENTS:	12		TOTAL AMOUNT:				\$9,947.52*
*** DISTRICT	TOTALS ***			TOTAL NUMBER OF CHECKS:	12		TOTAL AMOUNT OF CHECKS:				\$9,947.52**
				TOTAL ACH GENERATED:	0		TOTAL AMOUNT OF ACH:				\$.00*
				TOTAL EFT GENERATED:	0		TOTAL AMOUNT OF EFT:				\$.00*
				TOTAL PAYMENTS:	12		TOTAL AMOUNT:				\$9,947.52*

APY250 L.00.06

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 01/08/2020

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0019 GF 01/08/2020
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		
20255551	001422/	AAERO HEATING & SHEET METAL IN				
		PO-200155	1. 01-0000-0-5610.00-0000-8100-000-000-000	# 92303		265.00
			WARRANT TOTAL			\$265.00
20255552	001162/	CDW GOVERNMENT INC				
		PO-200151	1. 01-5830-0-4410.00-1110-1010-000-000-000	INV WCB9910		2,578.05
			WARRANT TOTAL			\$2,578.05
20255553	000807/	JERRY & DON'S PUMP & WELL				
		PO-200017	1. 01-0000-0-5535.00-0000-8200-000-000-000	INV 0137856-IN		1,568.11
			WARRANT TOTAL			\$1,568.11
*** FUND	TOTALS ***	TOTAL NUMBER OF CHECKS:	3	TOTAL AMOUNT OF CHECKS:		\$4,411.16*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	3	TOTAL AMOUNT:		\$4,411.16*
*** BATCH	TOTALS ***	TOTAL NUMBER OF CHECKS:	3	TOTAL AMOUNT OF CHECKS:		\$4,411.16*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	3	TOTAL AMOUNT:		\$4,411.16*
*** DISTRICT	TOTALS ***	TOTAL NUMBER OF CHECKS:	3	TOTAL AMOUNT OF CHECKS:		\$4,411.16*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	3	TOTAL AMOUNT:		\$4,411.16*

DISTRICT: 031 NICASIO SCHOOL DISTRICT
 BATCH: 0020 GF 01/15/20
 FUND : 01 GENERAL FUND
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 01/15/2020

WARRANT	VENDOR/ADDR	NAME (REMIT)	REQ#	REFERENCE LN	FD RESC Y	OBJT	SO GOAL	FUNC	LOC	ACT	GRP	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
20256232	000922/	AMERICAS													
		PO-200004		1.	01-0000-0-5505.00-0000-8200-000-000							3100428929			867.69
															\$867.69
20256233	000568/	AT&T													
		PO-200005		1.	01-0000-0-5970.00-0000-2700-000-000-000							000014049705			89.16
															\$89.16
20256234	001162/	CDW GOVERNMENT INC													
		PO-200151		1.	01-5830-0-4410.00-1110-1010-000-000-000							wcd0689			234.00
															\$234.00
20256235	001335/	CON E SOLUTIONS													
		PO-200010		1.	01-0000-0-5840.00-0000-2700-000-000-000									OCT 1 TO DEC 31, 2019	146.25
															\$146.25
20256236	001315/	MARIN COUNTY SHERIFF'S OFFICE													
		FV-200033		01-0000-0-5821.00-0000-7100-000-000-000										N CHAVEZ PRINTS PO 200159	20.00
															\$20.00
20256237	000276/	MARIN SCHOOLS INSURANCE													
		FV-200034		01-0000-0-9528.00-0000-0000-000-000-000										JAN 2020	520.96
															\$520.96
20256238	000019/	MCGRAW HILL EDUCATION INC													
		PO-200162		1.	01-9319-0-4300.00-1110-1010-000-000-020							111010665001			461.88
															\$461.88
20256239	000007/	OFFICE DEPOT													
		PO-200153		1.	01-0000-0-4300.00-0000-2700-000-000-000							414617624001			34.74
		PO-200154		1.	01-9329-0-4300.00-1110-1010-000-000-000							418319387001			47.62
															\$82.36
20256240	000012/	P G & E													
		PO-200031		1.	01-0000-0-5510.00-0000-8200-000-000-000							8516765363-4			734.90
												4964672870-6			14.85

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 01/15/2020

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0020 GF 01/15/20
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT		

																WARRANT TOTAL				\$749.75	
20256241	001204/	PROTECTION ONE ALARM MONITORIN																			
				PO-200034	1.	01	00000-0-5620	00-00000-8300-000-000-000								132184228	106.99				
																		WARRANT TOTAL		\$106.99	
20256242	000021/	RECOLOGY																			
				PO-200035	1.	01	00000-0-5550	00-00000-8200-000-000-000								BILL # 11792918	350.02				
																		WARRANT TOTAL		\$350.02	
20256243	001460/	SLIDE RANCH																			
				PO-200139	1.	01	9315-0-5819	00-1110-1010-000-345-000								BALANCE DUE	320.00				
																		WARRANT TOTAL		\$320.00	
20256244	001285/	MONICA SNELL																			
				PV-200035			01-9328-0-4300	00-1110-1010-000-000-020								PROGRAM MATERIALS	251.78				
																		WARRANT TOTAL		\$251.78	
*** FUND	TOTALS ***															13	TOTAL AMOUNT OF CHECKS:				\$4,200.84*
																0	TOTAL AMOUNT OF ACH:				\$.00*
																0	TOTAL AMOUNT OF EFT:				\$.00*
																13	TOTAL AMOUNT:				\$4,200.84*
*** BATCH TOTALS ***																					
																13	TOTAL AMOUNT OF CHECKS:				\$4,200.84*
																0	TOTAL AMOUNT OF ACH:				\$.00*
																0	TOTAL AMOUNT OF EFT:				\$.00*
																13	TOTAL AMOUNT:				\$4,200.84*
*** DISTRICT TOTALS ***																					
																13	TOTAL AMOUNT OF CHECKS:				\$4,200.84*
																0	TOTAL AMOUNT OF ACH:				\$.00*
																0	TOTAL AMOUNT OF EFT:				\$.00*
																13	TOTAL AMOUNT:				\$4,200.84*

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 01/29/2020

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0021 01/24/20 GF
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
20257600	000922/	AMERIGAS																	
				PO-200004	1.	01	-0000	-0	5505	00	-0000	-8200	-000	-000	-000		INV 3101450878		538.34 \$538.34
20257601	000568/	AT&T																	
				PO-200005	1.	01	-0000	-0	5970	00	-0000	-2700	-000	-000	-000		00001419631		87.24 \$87.24
20257602	001416/	MARGIE BONARDI																	
				PV-200039					01	-0000	-0	4300	00	-0000	-7300	-000	-000	REIMB M BONARDI	126.96 \$126.96
20257603	001449/	INYO																	
				PO-200042	1.	01	-9322	-0	5940	00	-1110	-1010	-000	-000	-000		INV 3200155119C JAN 2020		500.00 \$500.00
20257604	000807/	JERRY & DON'S PUMP & WELL																	
				PO-200017	1.	01	-0000	-0	5535	00	-0000	-8200	-000	-000	-000		0138183-IN		1,421.56 \$1,421.56
20257605	001149/	MARIN COUNTY OFFICE OF ED																	
				PV-200036					01	-0000	-0	9526	00	-0000	-0000	-000	-000	KAISER	1,485.30
									01	-0000	-0	9529	00	-0000	-0000	-000	-000	VISION	99.74 \$1,585.04
20257606	001323/	NORTH BAY TAXI																	
				PO-200030	1.	01	-6500	-0	5840	00	-5770	-3600	-000	-707	-000		DECEMBER 2019 INVOICE		2,135.00 \$2,135.00
20257607	000007/	OFFICE DEPOT																	
				PO-200156	1.	01	-1100	-0	4300	00	-1110	-1010	-000	-000	-000		425781807001		52.17
				PO-200163	1.	01	-9320	-0	4300	00	-1110	-1010	-000	-000	-020		429441961001		17.67
				PO-200165	1.	01	-0000	-0	4300	00	-0000	-8200	-000	-000	-000		429885485001		21.42 \$91.26
20257608	000012/	P G & E																	
				PO-200031	1.	01	-0000	-0	5510	00	-0000	-8200	-000	-000	-000		4964672870-6		58.87

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 01/29/2020

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0021 01/24/20 GF
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT

					1.		01-0000-0-5510.00-0000-8200-000-000-000									8516765363-4			702.14
																			\$761.01
WARRANT TOTAL																			
20257609	001272/	RAUL SALDANA																	
				PO-200036	1.		01-0000-0-5840.00-0000-8100-000-000-000									JANUARY 2020	PAYMENT		400.00
																			\$400.00
WARRANT TOTAL																			
20257610	001260/	SILYCO																	
				PO-200038	1.		01-0000-0-5840.00-1110-1010-000-000-000									DECEMBER 2019	INVOICE		750.00
																			\$750.00
WARRANT TOTAL																			
20257611	001418/	BARBARA SNEKKEVIK																	
				PV-200037			01-0000-0-4300.00-0000-2700-000-000-000									REIMB B SNEKKEVIK			3.26
							01-9315-0-5840.00-1110-1010-000-000-000									REIMB B SNEKKEVIK			82.39
																			\$85.65
WARRANT TOTAL																			
20257612	000024/	STATE OF CALIFORNIA																	
				PV-200038			01-0000-0-9515.00-0000-0000-000-000-000									QT DE 9423 NICASIO SCHOOL DIST			73.23
																			\$73.23
WARRANT TOTAL																			
20257613	001303/	SWRCB ACCOUNTING OFFICE																	
				PO-200008	1.		01-0000-0-5839.00-0000-8200-000-000-000									INV SM-1024492			502.00
																			\$502.00
WARRANT TOTAL																			
*** FUND				TOTALS ***															
							TOTAL NUMBER OF CHECKS:		14							TOTAL AMOUNT OF CHECKS:			\$9,057.29*
							TOTAL ACH GENERATED:		0							TOTAL AMOUNT OF ACH:			\$0.00*
							TOTAL EFT GENERATED:		0							TOTAL AMOUNT OF EFT:			\$0.00*
							TOTAL PAYMENTS:		14							TOTAL AMOUNT:			\$9,057.29*
*** BATCH				TOTALS ***															
							TOTAL NUMBER OF CHECKS:		14							TOTAL AMOUNT OF CHECKS:			\$9,057.29*
							TOTAL ACH GENERATED:		0							TOTAL AMOUNT OF ACH:			\$0.00*
							TOTAL EFT GENERATED:		0							TOTAL AMOUNT OF EFT:			\$0.00*
							TOTAL PAYMENTS:		14							TOTAL AMOUNT:			\$9,057.29*
*** DISTRICT				TOTALS ***															
							TOTAL NUMBER OF CHECKS:		14							TOTAL AMOUNT OF CHECKS:			\$9,057.29*
							TOTAL ACH GENERATED:		0							TOTAL AMOUNT OF ACH:			\$0.00*
							TOTAL EFT GENERATED:		0							TOTAL AMOUNT OF EFT:			\$0.00*
							TOTAL PAYMENTS:		14							TOTAL AMOUNT:			\$9,057.29*

**Quarterly Report on Williams Uniform Complaints
[Education Code Section 35186]
Fiscal Year 2019-20**

District: Nicasio School District
 Person completing this form: Mikki McIntyre
 Title: Office Manager/District Secretary

Quarterly Report Submission Date: (check one)
☐ July 2019 (4/1/19 to 6/30/19)
☐ October 2019 (7/1/19 to 9/30/19)
☒ January 2020 (10/1/19 to 12/31/19)
☐ April 2020 (1/1/20 to 3/31/20)

Date for information to be reported publicly at governing board meeting: February 6, 2020

Please check the box that applies:

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

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

Nancy Neu, Interim Superintendent
 Name of District Superintendent

 Signature of District Superintendent

Nicasio School

School Accountability Report Card

Reported Using Data from the 2018-19 School Year

Published During 2019-20

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

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

DataQuest

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

Internet Access

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

About This School

School Contact Information (School Year 2019-20)

<u>Entity</u>	<u>Contact Information</u>
School Name	Nicasio School
Street	5555 Nicasio Valley Rd.
City, State, Zip	Nicasio, CA 94946
Phone Number	415.662.2184
Principal	Barbara Snekkevik
Email Address	bsnekkevik@nicasioschool.org
Website	http://www.nicasioschool.org/
County-District-School (CDS) Code	21654096024483

Entity	Contact Information
District Name	Nicasio School District
Phone Number	415.662.2184
Superintendent	Nancy Neu
Email Address	nneu@marinschools.org
Website	http://www.nicasioschool.org/

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

OVERVIEW

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

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

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

VISION STATEMENT

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

MISSION STATEMENT

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

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

Grade Level	Number of Students
Kindergarten	1
Grade 1	10
Grade 2	4
Grade 3	5
Grade 4	5
Grade 5	5
Grade 6	4
Grade 7	4
Grade 8	1
Total Enrollment	39

Student Enrollment by Group (School Year 2018-19)

Student Group	Percent of Total Enrollment
Asian	2.6
Filipino	2.6
Hispanic or Latino	53.8
White	33.3
Two or More Races	7.7
Socioeconomically Disadvantaged	25.6
English Learners	33.3
Students with Disabilities	12.8
Homeless	

A. Conditions of Learning**State Priority: Basic**

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

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

Teacher Credentials

Teachers	School 2017-18	School 2018-19	School 2019-20	District 2019-20
With Full Credential	3	4	4	4
Without Full Credential	0	0	0	0
Teaching Outside Subject Area of Competence (with full credential)	0	0	0	0

Teacher Misassignments and Vacant Teacher Positions

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

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

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

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

Year and month in which data were collected: December 2019

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	<p>Grades K-5: Reading Wonders, McGraw Hill, © 2014, 2017</p> <p>These materials were selected from the most recent list of standards-based materials adopted by the State Board of Education (SBE) in November 2015.</p> <p>Grades 6-8: Study Sync, McGraw Hill, Board adopted November 2019; Literature Units of Study (teacher-developed)</p> <p>Grades K-8: Lucy Calkin's Units of Study in Opinion/Argument, Information, and Narrative Writing, Heinemann © 2014*</p>	Yes	0.0%
Mathematics	<p>Grades K-5: My Math, California Edition, McGraw Hill © 2013 Grades 6-8: Glencoe Math Course 1, 2 and 3, McGraw Hill © 2015</p> <p>These materials were selected from the most recent list of standards-based materials adopted by the State Board of Education (SBE) in January 2014.</p>	Yes	0.0 %
Science	<p>Grades K-5: Full Option Science System (FOSS), California Edition, Delta Education © 2007 Grades 6-8: Focus on Earth, Life and Physical Science, CPO Science © 2007</p> <p>During 2019-20, the district is piloting adoption options based on the updated list of standards-based materials for adoption released by the State Board of Education (SBE) in November 2018.</p>	No	0.0%

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
History-Social Science	<p>Grades K-5: Scott Foresman History-Social Science for California, Pearson Scott Foresman, © 2006</p> <p>Grades 6-8: History Alive!, TCI, © 2002</p> <p>These textbook programs are included on the most recent adoption list for California. However, the versions used at the district are prior copyright editions. The content standards for history-social science in California did not change between editions. As such, the district did not see a benefit to spending limited funds on purchasing a newer edition when the prior edition is already aligned to current learning standards and is meeting the needs of teachers and students.</p> <p>Teachers received training in the updated History-Social Science Framework updated by CDE in 2016. The district will investigate purchasing updated core and supplemental material based on the requirements of the updated Framework.</p>	No	0.0 %
Foreign Language	<p>Grades 6-8: ¿Así se dice? Spanish (CA) Levels 1A and 1B, McGraw Hill, © 2016</p> <p>The district purchased updated textbooks in December 2018.</p>	Yes	0.0 %

School Facility Conditions and Planned Improvements (Most Recent Year)

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

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

Recent facility improvements include:

- Installation of new school signage
- Resurfacing of school parking lot
- Improvements/maintenance made to school field (seeding, composting)

School Facility Good Repair Status (Most Recent Year)

Using the **most recently collected** FIT data (or equivalent), provide the following:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The year and month in which the data were collected
- The overall rating

Year and month of the most recent FIT report: January 2020

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

B. Pupil Outcomes

State Priority: Pupil Achievement

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

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

CAASPP Test Results in ELA and Mathematics for All Students

Grades Three through Eight and Grade Eleven

Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2017-18	School 2018-19	District 2017-18	District 2018-19	State 2017-18	State 2018-19
English Language Arts/Literacy (grades 3-8 and 11)	50	70	50	70	50	50
Mathematics (grades 3-8 and 11)	46	57	46	57	38	39

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

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

CAASPP Test Results in ELA by Student Group

Grades Three through Eight and Grade Eleven (School Year 2018-19)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	24	23	95.83	4.17	69.57
Male	--	--	--	--	--
Female	15	14	93.33	6.67	85.71
Black or African American					
American Indian or Alaska Native					
Asian	--	--	--	--	--
Filipino					
Hispanic or Latino	--	--	--	--	--
Native Hawaiian or Pacific Islander					
White	11	11	100.00	0.00	72.73

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
Two or More Races	--	--	--	--	--
Socioeconomically Disadvantaged	--	--	--	--	--
English Learners	--	--	--	--	--
Students with Disabilities	--	--	--	--	--
Students Receiving Migrant Education Services					
Foster Youth					
Homeless					

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

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

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

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

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	24	23	95.83	4.17	56.52
Male	--	--	--	--	--
Female	15	14	93.33	6.67	64.29
Black or African American					
American Indian or Alaska Native					
Asian	--	--	--	--	--
Filipino					
Hispanic or Latino	--	--	--	--	--
Native Hawaiian or Pacific Islander					
White	11	11	100.00	0.00	63.64
Two or More Races	--	--	--	--	--
Socioeconomically Disadvantaged	--	--	--	--	--
English Learners	--	--	--	--	--
Students with Disabilities	--	--	--	--	--
Students Receiving Migrant Education Services					

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
Foster Youth					
Homeless					

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

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

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

CAASPP Test Results in Science for All Students

Grades Five, Eight, and Ten

Percentage of Students Meeting or Exceeding the State Standard

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

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

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

State Priority: Other Pupil Outcomes

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

- Pupil outcomes in the subject areas of physical education.

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

Grade Level	Percentage of Students Meeting Four of Six Fitness Standards	Percentage of Students Meeting Five of Six Fitness Standards	Percentage of Students Meeting Six of Six Fitness Standards
5	--	--	--
7	--	--	--

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

C. Engagement

State Priority: Parental Involvement

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

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

Opportunities for Parental Involvement (School Year 2019-20)

Nicasio School provides for the involvement of parents and community through a variety of opportunities. Parents are provided with opportunities to sign up for various volunteer jobs at the start of each school year, which include assisting in classrooms, the office, campus grounds, and on field trips. Principal's Chats are held monthly and provide a forum for parents to gain information about academic and extracurricular programs and events, as well as encourage community-building and family engagement. Parents also volunteer through Parent Club and Nicasio School Foundation (www.nicasioschoolfoundation.org), which sponsors several fundraising activities throughout the year. Funds raised provide a number of enrichment programs school-wide including visual arts, performing arts and Spanish in addition to supporting required curriculum, such as physical education. Supplemental supplies and materials as well as campus maintenance are also generously donated by parents in the community.

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

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

State Priority: School Climate

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

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

Suspensions and Expulsions

Rate	School 2016-17	School 2017-18	School 2018-19	District 2016-17	District 2017-18	District 2018-19	State 2016-17	State 2017-18	State 2018-19
Suspensions	0.0	0.0	0.0	0.0	0.0	0.0	3.6	3.5	3.5
Expulsions	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1

School Safety Plan (School Year 2019-20)

In September 2019, a staff review of the Nicasio School District Comprehensive School Safety Plan was conducted and reported to the Marin County Board of Education. The comprehensive Nicasio School Emergency Management Plan is a personalized version of the plan developed by Marin County Office of Education. This plan, which addresses mitigation, preparedness, and response and recovery is located in the school office and available to all teachers and staff as a resource. This plan was reviewed with school faculty in August 2019 and October 2019.

In the 2017-18 school year, Nicasio School adopted a new Emergency Communication System, School Messenger, that allows school administration to rapidly communicate with staff and families in the event of an emergency via phone call, text message and email. This system is tested annually in October. In addition, Nicasio School District has been included in the county-wide Marin Emergency Radio Authority network. The district has purchased and been trained in the operation of the disaster radio and participates in regularly scheduled drills.

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

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

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

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

Teachers and staff receive CPR and First Aid training on a biennial basis and were last trained in October 2018.

D. Other SARC Information

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

Average Class Size and Class Size Distribution (Elementary)

Grade Level	2016-17 Average Class Size	2016-17 # of Classes* Size 1-20	2016-17 # of Classes* Size 21-32	2016-17 # of Classes* Size 33+	2017-18 Average Class Size	2017-18 # of Classes* Size 1-20	2017-18 # of Classes* Size 21-32	2017-18 # of Classes* Size 33+	2018-19 Average Class Size	2018-19 # of Classes* Size 1-20	2018-19 # of Classes* Size 21-32	2018-19 # of Classes* Size 33+
K					15	1						
5	15	1			14	1			15	1		
Other**	13	1							15	1		

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

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

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

Title	Ratio
Academic Counselors*	.0

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

Student Support Services Staff (School Year 2018-19)

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

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

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

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	18,992	8,612	10,380	79,975
District	N/A	N/A	14,650	\$73,215.00
Percent Difference - School Site and District	N/A	N/A	-34.1	8.8
State	N/A	N/A	\$7,506.64	\$64,941.00
Percent Difference - School Site and State	N/A	N/A	32.1	20.7

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

The California Department of Education issued guidance to LEAs on August 1, 2018, regarding how to calculate school-level per-pupil expenditures that will be reported on 2018-19 report cards.

Types of Services Funded (Fiscal Year 2018-19)

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

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

Students designated as English Language Learners receive integrated English language instruction from their classroom teacher during the school day as well as designated English language instruction as part of the school's Learning Center program.

Teacher and Administrative Salaries (Fiscal Year 2017-18)

Category	District Amount	State Average For Districts In Same Category
Beginning Teacher Salary	\$54,159	\$45,252
Mid-Range Teacher Salary	\$79,082	\$65,210
Highest Teacher Salary	\$96,413	\$84,472
Average Principal Salary (Elementary)	\$108,669	\$107,614
Average Principal Salary (Middle)	\$0	\$112,242
Average Principal Salary (High)	\$0	\$
Superintendent Salary	\$0	\$124,686
Percent of Budget for Teacher Salaries	23%	31%
Percent of Budget for Administrative Salaries	6%	7%

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

Professional Development (Most Recent Three Years)

Measure	2017-18	2018-19	2019-20
Number of school days dedicated to Staff Development and Continuous Improvement	3	3	3

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

1) Off campus workshops, conferences, etc. The majority of off-campus opportunities take place at or through Marin County Office of Education. The focus of these workshops depends on the individual areas of interest and need of teachers and staff, which are determined by surveys, observations, and performance evaluations and state adoption cycles.

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

3) Weekly Professional Learning Community (PLC) meetings on campus. Certificated teachers meet weekly as a group to focus on curriculum, instruction, and data analysis with particular focus on intervention strategies for struggling students.

The primary areas of focus for staff development are:

- Curriculum development/state adoption cycle
- Instructional practices with emphasis on English Language Learners
- Social/Emotional learning for students
- Intervention strategies for students at risk
- Emergency preparedness and safety
- Equity and family engagement

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

New teachers are provided continuous support through the Marin County New Teacher Induction Program. One teacher participated in 2018-19 and 2019-20 school year.

Nicasio School District Comprehensive School Safety Plan 2019-20

February 2020



What is a safe school?

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

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

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

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

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Comprehensive School Safety Plan Requirement, Process and Timeline 2019-20

Requirement:

SB 187: Comprehensive School Safety Plan

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

Process and Timeline:

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

◆ **By September 25, 2019**

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

◆ **By October 31, 2019**

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

◆ **By November 22, 2019**

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

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

Child Abuse Reporting Procedures

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

training and included in all employee handbooks. Considerable effort is made to maintain the confidentiality of the student and employee in all cases of child abuse reporting.

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

Disaster Procedures, Routine and Emergency

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

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

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

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

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

Procedures to Notify Teachers of Dangerous Pupils

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

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

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

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

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

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

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

Sexual and Gender-Based Harassment Policies

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

Actions may include the following:

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

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

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

School-Wide Dress Code

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

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

References: Nicasio School District Parent-Student Handbook

Procedures for Safe Ingress and Egress of Pupils

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

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

Rules and Procedures on School Discipline

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

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

Coordination with Local Fire Department

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

References: 2019-20 Emergency Contact List, including Marin County Fire contact information

Procedures for Tactical Responses

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

References: 2019-20 Emergency Contact List, including Marin Sheriff SRO contact information

Nicasio School District Programs for Special Education

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

Special Education

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

Form

Attachment 1: Annual Update/Evaluation Form

Nicasio School District Comprehensive School Safety Plan

2019-20 Annual Update/Evaluation

School Site: Nicasio School

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

NONE

Verification Form

On October 2, 2019 I met with my staff(s), reviewed the components of the Nicasio School District Comprehensive
Date
Safety Plan, and updated the school safety plan binder with any policies and procedures specific to the programs I
supervise.

Barbara Snekkevik

Print Name

Barbara Snekkevik

Signature

10.2.2019

Date

Principal

Title

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

Compliance Audit and Confirmation

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

A February 1, 2018 letter from the California Department of Education to all County and District Superintendents and Charter School Administrators titled **Comprehensive School Safety Plans: Annual School Safety Plan Update Reminder and New Guidance**. A copy of this letter can be found on the [Letters Web page](#). As instructed, County Offices of Education must notify the CDE by October 15, 2019, if any schools in its jurisdiction have not complied with safety plan requirements.

This form is to be submitted by school districts and charter schools in Marin County, to the the Marin County Office of Education by October 1, 2019 confirming compliance with Comprehensive School Safety Plan Requirements.

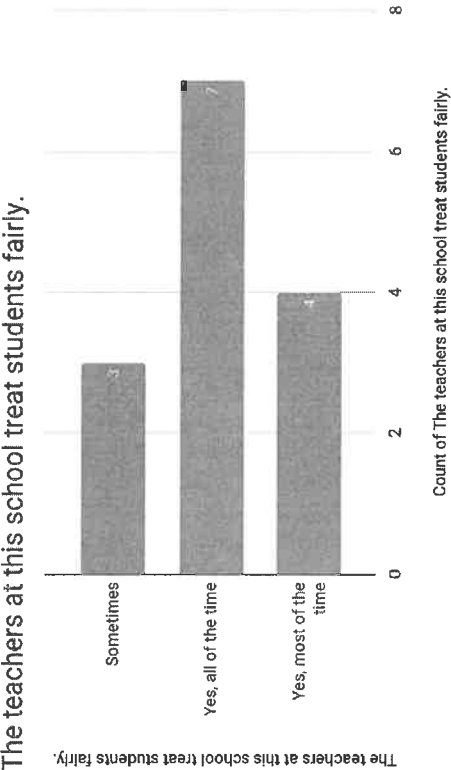
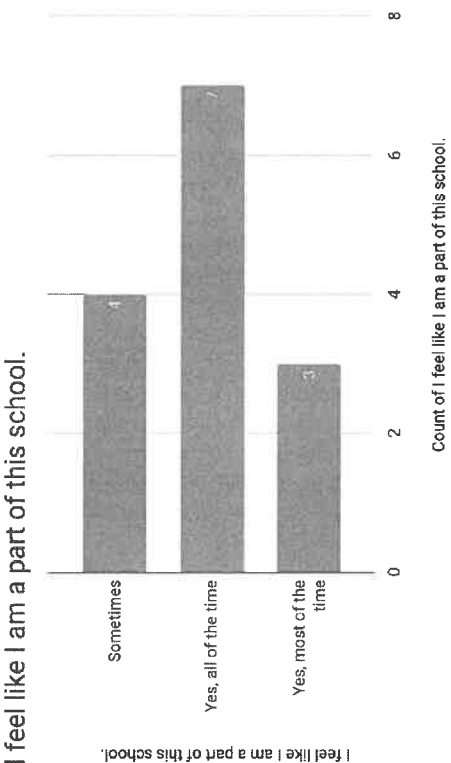
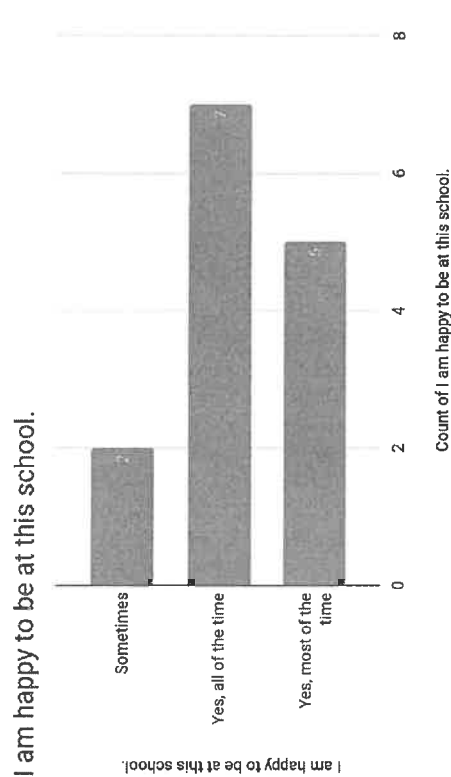
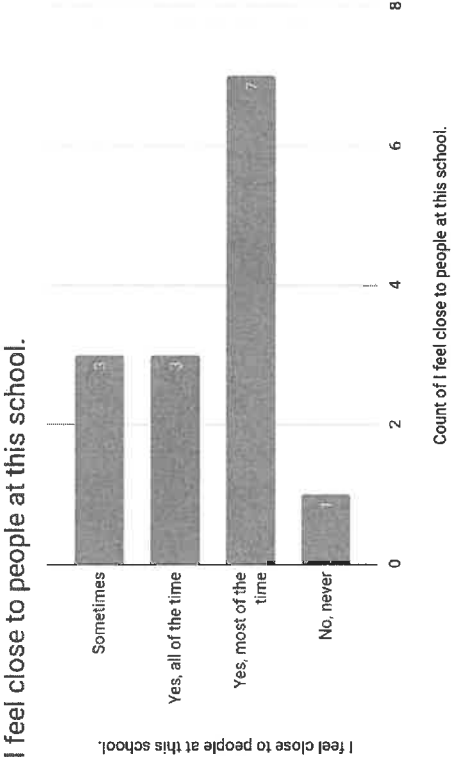
School District or Charter School: Nicasio School District

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

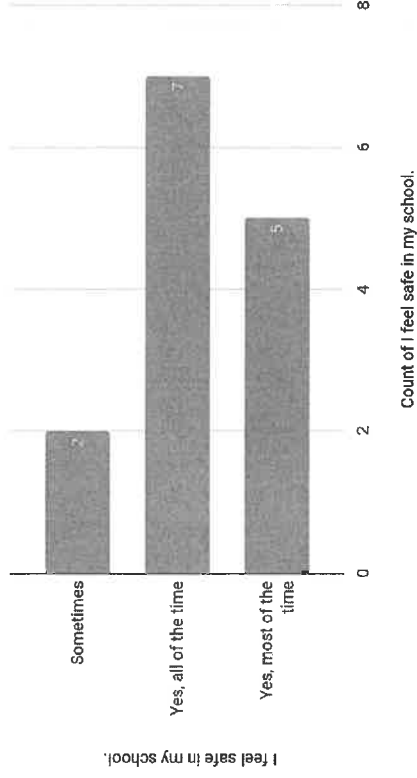
Barbara Snekkvik / Principal Barbara Gupin 9.26.19
Print School District Representative / Title Signature Date

Please complete, sign and forward this form by email or fax to:
Attn: Ken Lippi, Assistant Superintendent, Marin County Office of Education
Email: klippi@marinschools.org or Fax: (415) 491-6621

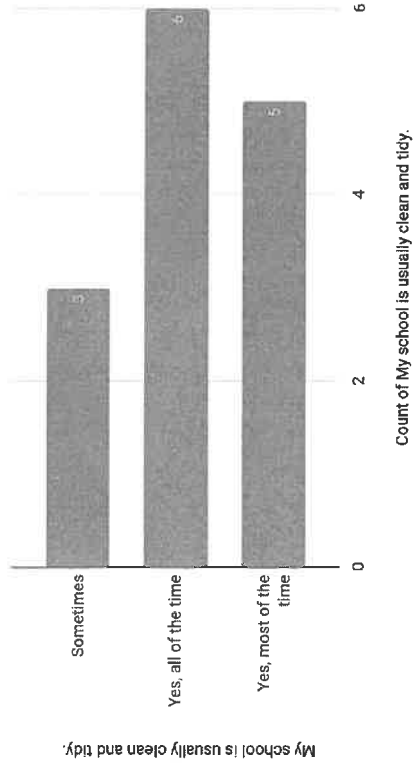
2019 Student Survey Results re: School Climate (14 total responses)



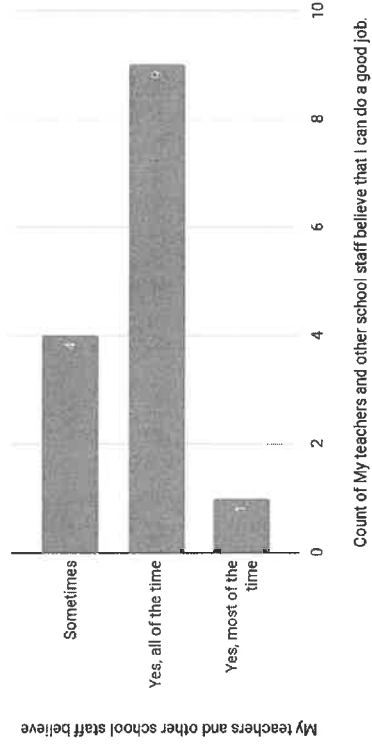
I feel safe in my school.



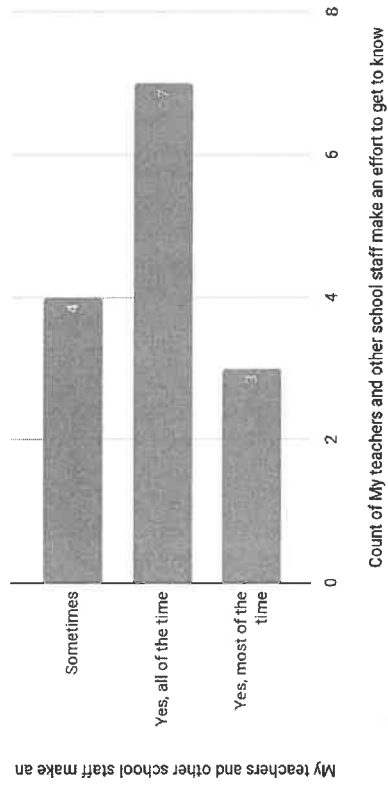
My school is usually clean and tidy.



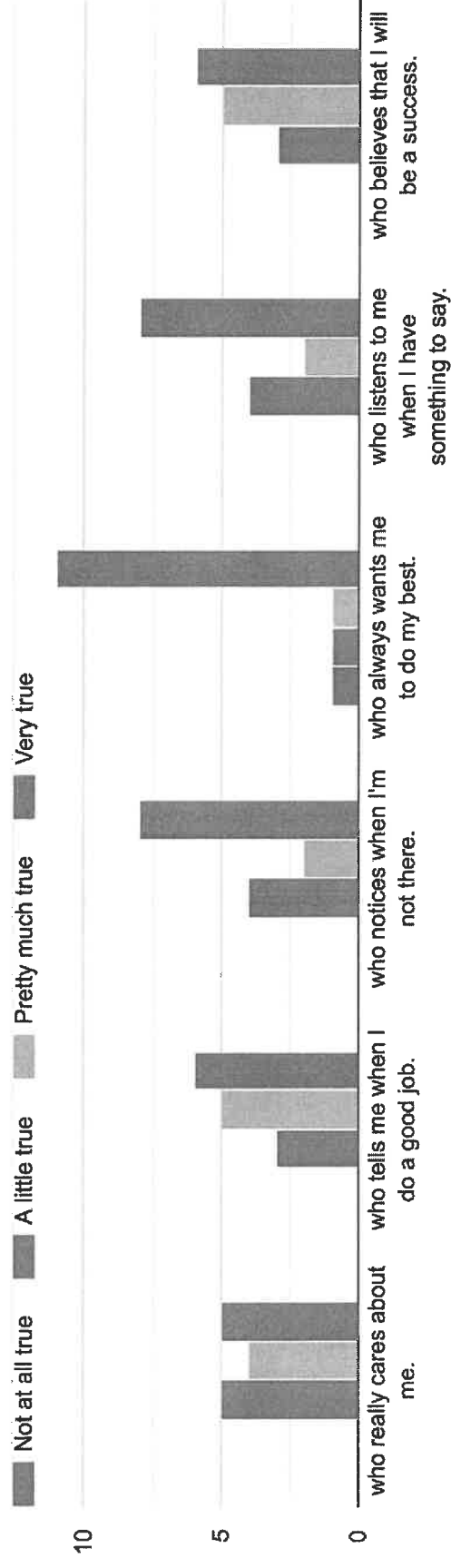
My teachers and other school staff believe that I can do a good job.



My teachers and other school staff make an effort to get to know me.



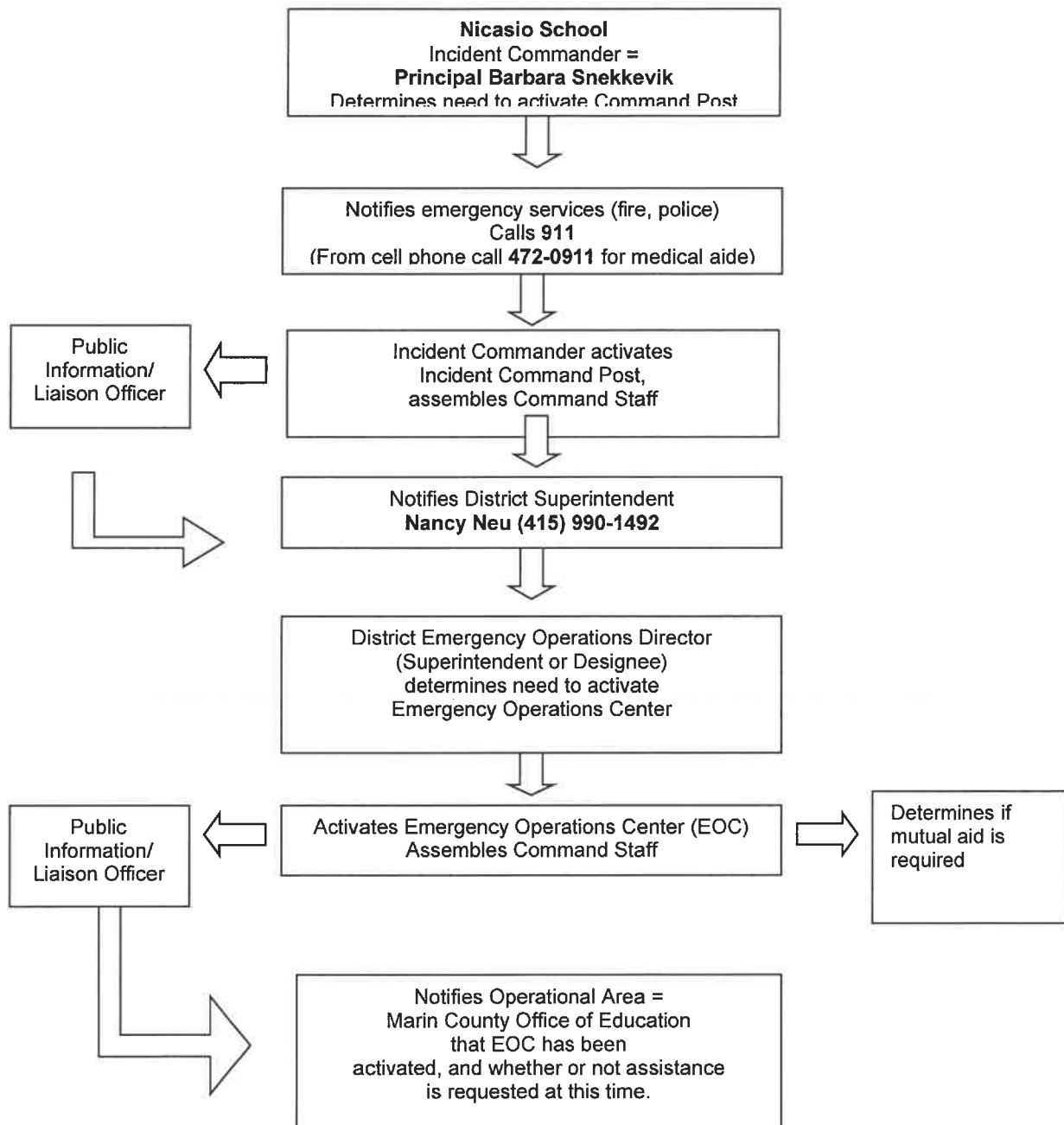
At my school, there is a teacher or some other adult...



Nicasio School Emergency Planning Calendar

PERSON RESPONSIBLE	ACTIVITY	MONTH
PRINCIPAL or DESIGNEE	○ School Facilities Hazard Assessment Walk-through (buildings, grounds, evacuation routes, shut-off valves)	August
	○ Review School Emergency Management Plan	August
	○ Update School Emergency Team Assignments	August
	○ Staff Skills Survey for new teachers	August
	○ New assignments as needed	Ongoing
	○ Staff orientation of School Emergency Management Plan	August
	○ Plan annual training schedule	August
	○ Update resource agreements and contacts	August
	○ Parent Back to School Night: Emergency Plan	September
	○ <i>Fire Drill</i>	September
	○ Staff meeting: Review Emergency Preparedness	October
	○ <i>Earthquake Drill</i>	October
	○ CPR/ First Aid training (<i>due in 2020</i>)	October
	○ <i>Fire Drill</i>	October
	○ <i>Fire Drill</i>	November
	○ <i>Lockdown/Emergency Student Release Drill</i>	November
	○ <i>Fire Drill</i>	December
	○ <i>Lockdown Drill</i>	December
	○ <i>Lockdown Drill</i>	January
	○ <i>Fire Drill</i>	January
	○ <i>Fire Drill</i>	February
	○ <i>Earthquake Drill</i>	March
	○ <i>Fire Drill</i>	March
	○ <i>Lockdown Drill</i>	April
	○ <i>Fire Drill</i>	April
	○ <i>Fire Drill</i>	May
	○ <i>Earthquake Drill</i>	May
	○ <i>Fire Drill</i>	Jun
	○ Review drill assessment	Jun
OFFICE MANAGER	○ Distribute emergency cards/ student release procedures to families	July
	○ Update classroom emergency binders (rosters, etc.)	September
	○ Conduct facility hazard assessment	August
	○ Replenish emergency supply cache and classroom duffles	September
	○ Family preparedness materials to parents	Ongoing
	○ Check fire extinguishers, batteries	Ongoing
	○ Review equipment needs	Ongoing
	○ Update school maps and site plans	Ongoing
TEACHERS	○ Preparedness tips in E-Blasts to Families	Ongoing
	○ Staff Orientation of School Emergency Management Plan	August
	○ CPR/ First Aid training	October
	○ Staff development emergency training	October

NICASIO SCHOOL INCIDENT RESPONSE FLOW CHART



2019-20 Emergency Contact List NICASIO SCHOOL DISTRICT

(All area codes are 415 unless otherwise noted.)

Emergency Response Contacts

Emergency	Contact	Phone	In case of FIRE, Dial 911 and pull nearest fire alarm.
For Medical Aid (If Calling from CELL PHONE):		911	
Marin County Emergency Dispatch			
(School Address: 5555 Nicasio Valley Rd, Nicasio)		472-0911	

On-Campus Communications

Contact	Phone	
Administration/First Aid Assistance*	100	
*If no answer, dial INTERCOM (700) and request Admin/FIRST AID to room or location where help is needed		
INTERCOM	700	
(For campus-wide announcement)		
Principal (Building 3)	102	
Conference Room (Bldg. 3)	103	
Staff Room (Bldg. 3)	104	
Library (Bldg. 1a)	106	
Art Prep/Maker's Space (Bldg. 1a)	108	
Spanish (Bldg. 1a)	109	
Resource Room (Bldg. 1a)	110	
Grades 6-7-8 (Bldg. 1b)	111	
Grades 3-4-5 (Bldg. 1b)	112	
Art Room (Bldg. 2)	114	
Grades K-1-2 (Bldg. 1)	115	
MPR Kitchen (Bldg. 4)	116	
Ancillary Office	118	

Walkie Talkies

For field communications or in the event campus phones are not operable, use walkie-talkies, located near exit door in every classroom.

Nicasio School Campus Emergency "Quick Checklist"

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

ACTIONS TO TAKE:

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

DO NOT:

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

CONTACT:

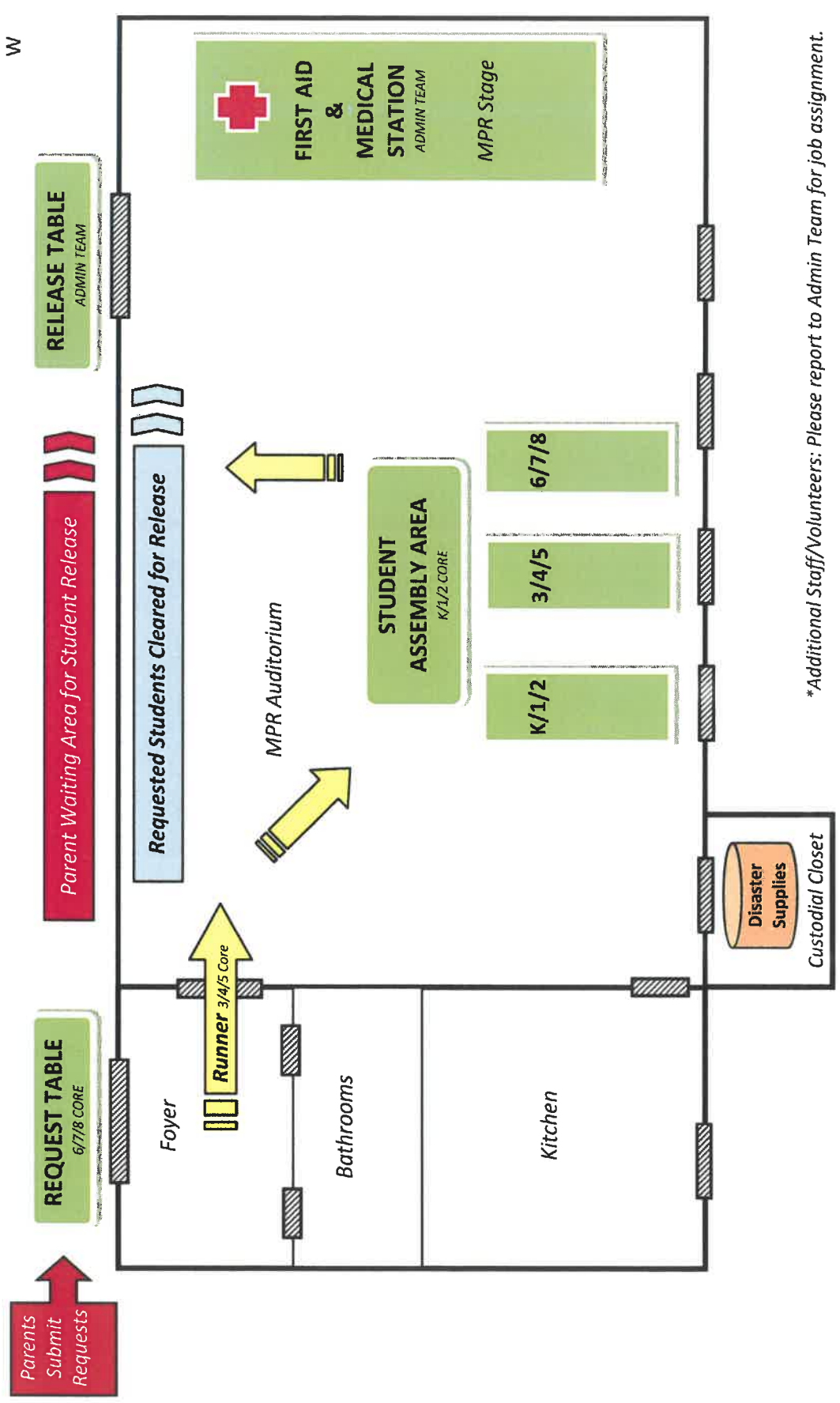
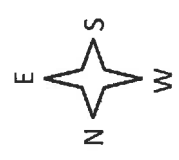
1. Nicasio School Principal or administrator in charge:
 - a. Name: Barbara Snekkevik, Principal
 - b. Office/Ext: #102 (or #700 for Intercom)
 - c. Cell: 415-497-1601
2. Nicasio School District Emergency Contact:
 - a. Name: Nancy Neu, Interim Superintendent
 - b. Cell: 415-990-1492

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

Emergency Student Release Map

in Nicasio School Multipurpose Room (MPR) or other designated area

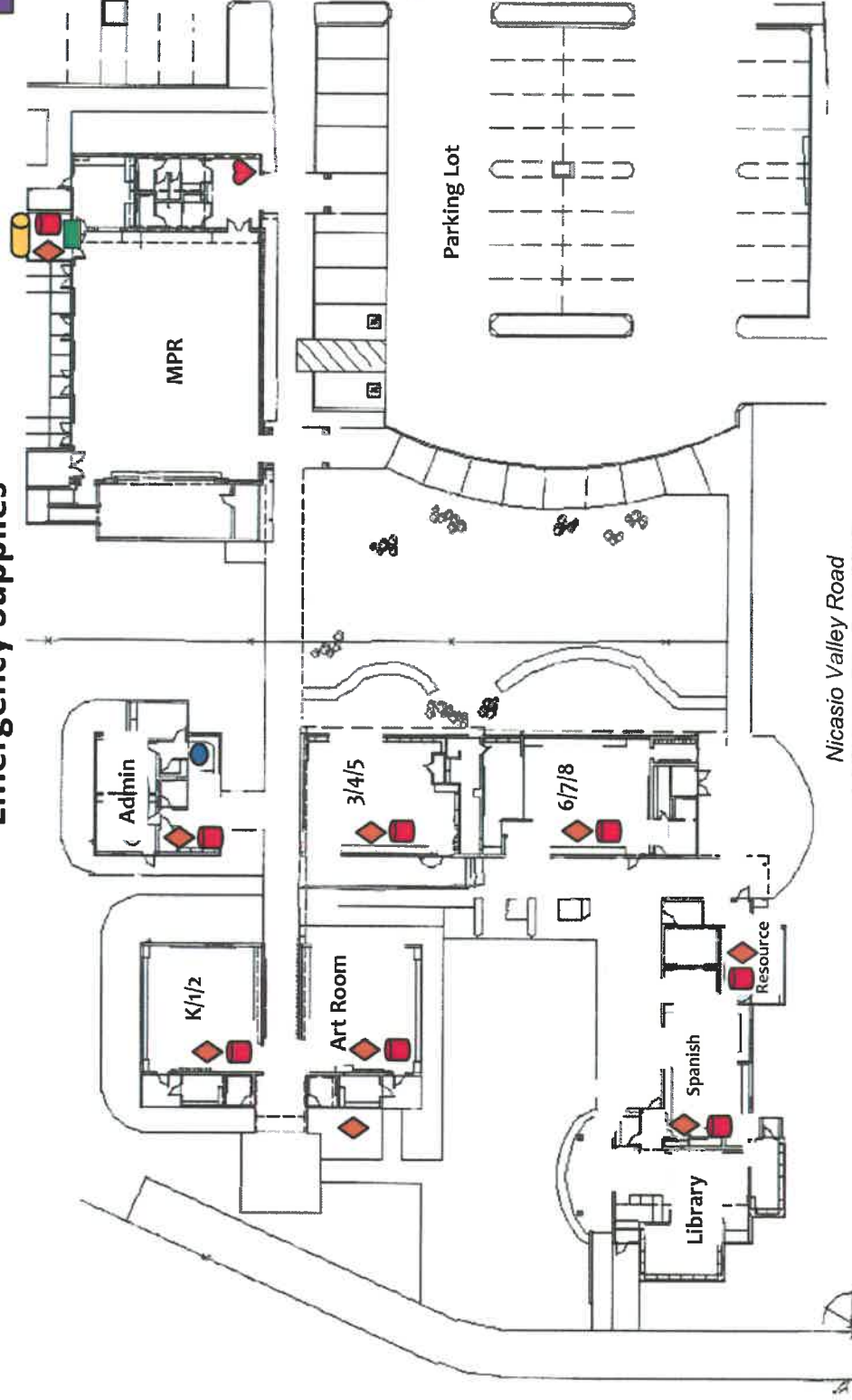
- Emergency Cones for Overflow Parking










*Additional Staff/Volunteers: Please report to Admin Team for job assignment.

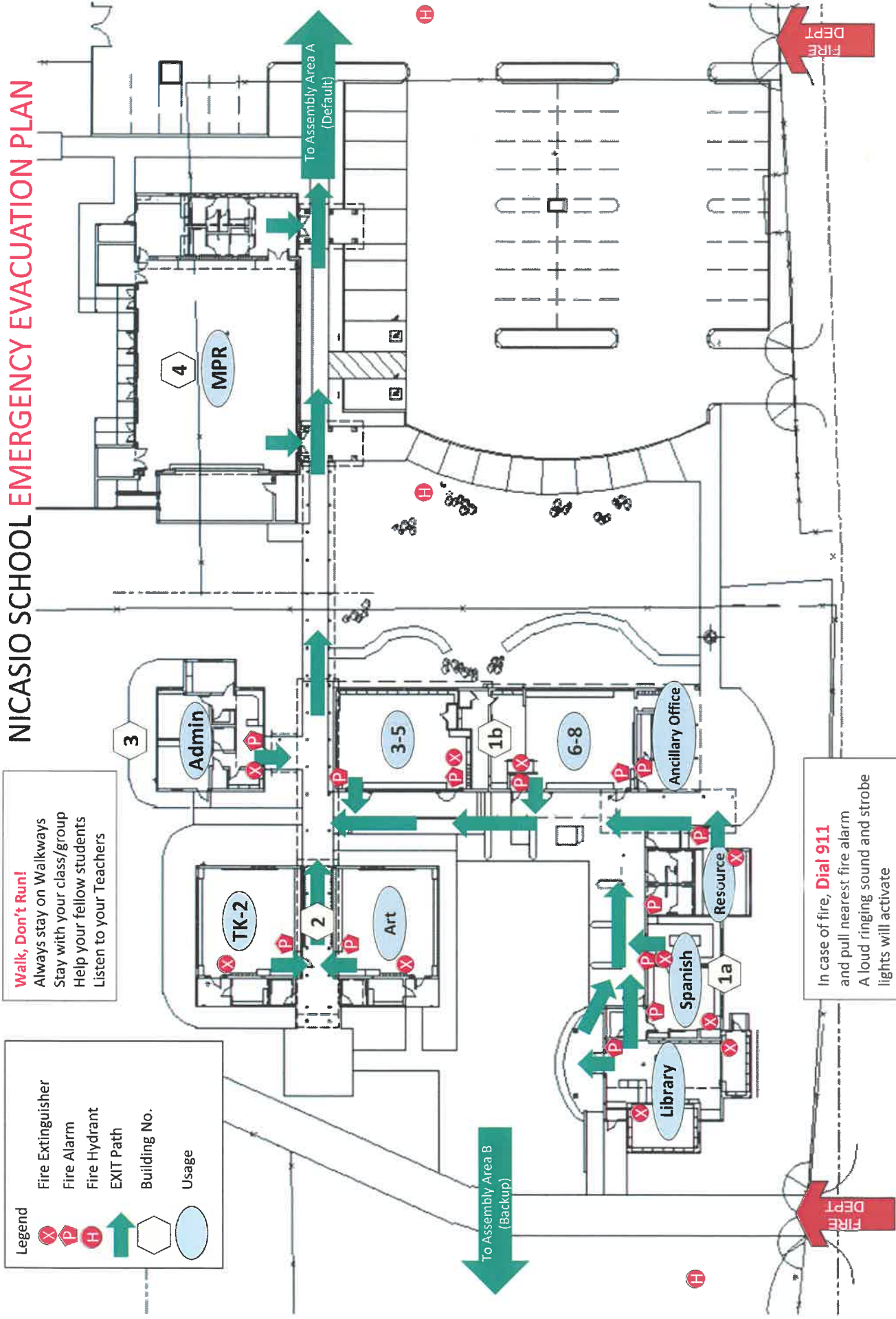
NICASIO SCHOOL

Emergency Supplies



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

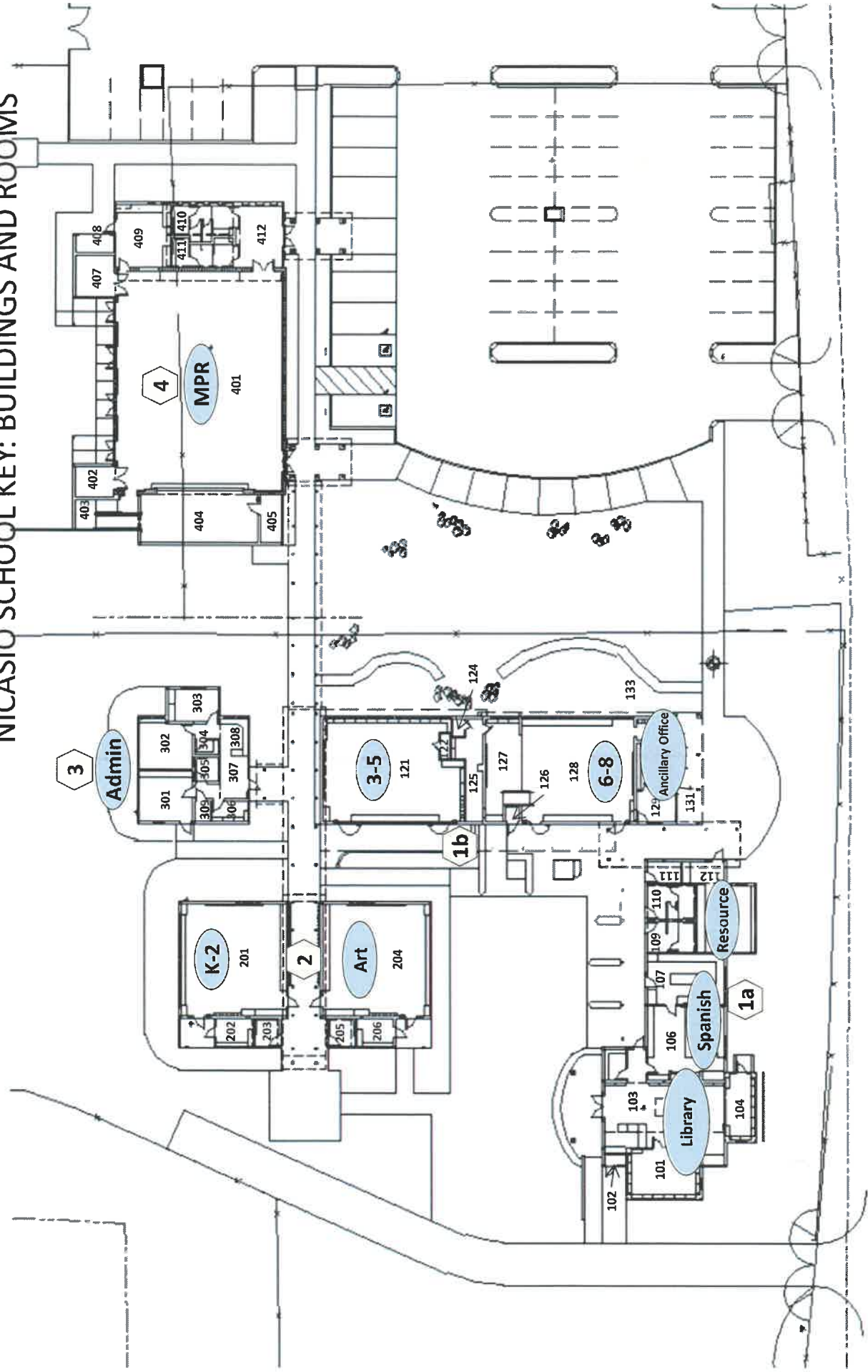
NICASIO SCHOOL EMERGENCY EVACUATION PLAN



Walk, Don't Run!
 Always stay on Walkways
 Stay with your class/group
 Help your fellow students
 Listen to your Teachers

In case of fire, **Dial 911**
 and pull nearest fire alarm
 A loud ringing sound and strobe
 lights will activate

NICASIO SCHOOL KEY: BUILDINGS AND ROOMS



Nicasio School Integration with Nicasio (Community) Disaster Plan

As per the Nicasio Disaster Plan, Nicasio School has the following responsibilities for the preparation for and response to a community-wide disaster.

Non-Emergency

- Review and update School Plan annually
- Reappoint Division Leader/backup as needed
- Maintain current student release and medical treatment permission slips
- Hold annual meeting to review and brief all staff members on emergency plan and their specific assignments within it
- Annually conduct a school-wide emergency drill including staff, students and other agencies
- Annually inspect, inventory and replace items in classroom disaster packs
- Annually inspect disaster supplies inventory

Emergency

- Coordinate and supervise care of students and staff members
- Provide emergency first aid
- Conduct an inspection of entire facility for dangerous conditions
- Report conditions and immediate or delayed requirements for Command Center (Fire Station)
- Ensure rapid and orderly dismissal of students to parents or designated alternates
- Maintain written roster of students release, staff released and those remaining
- Assist in preparation of designated classrooms for Shelter and/or Rally Point at the school if required

Current Nicasio School Division Leader:

Name: _____ Phone: _____

Appointment Date: _____

Backup Division Leader:

Name: _____ Phone: _____

Appointment Date: _____

January 8, 2020

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

Year 2 of 3-year contract

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

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

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

We have also been engaged to report on supplementary information other than RSI that accompanies Nicasio School District's financial statements. We will subject the supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements.

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

Management and Governing Board of
Nicasio School District
January 8, 2020
Page Two of Eight

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2019-20 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*, prescribed in the *California Code of Regulations*, Title 5, section 19810 and following, and will include tests of the accounting records of Nicasio School District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Nicasio School District's financial statements. Our report will be addressed to the Governing Board of Nicasio School District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

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

Audit Procedures - General

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

Audit Procedures - General (Concluded)

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

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

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

Audit Procedures - Internal Control

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

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures - Compliance

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

Other Services

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

Management Responsibilities

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

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

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Management Responsibilities (Concluded)

As part of our engagement, we may propose standard, adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on the financial statements.

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

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

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

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

Engagement Administration, Fees, and Other

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

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

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

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

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

Habbas Nassar, Certified Public Accountant (CPA) is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. We agree that our all-inclusive fee will be **\$9,000** for the fiscal year ended June 30, 2020. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. An additional fee will be charged for attending meetings with the District's Board, if deemed appropriate.

Management and Governing Board of
Nicasio School District
January 8, 2020
Page Seven of Eight

Engagement Administration, Fees, and Other (Concluded)

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

It is agreed that the District will withhold ten (10) percent of the audit fee until the State Controller certifies that the report conforms to the reporting provisions of the *2019-20 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*.

In accordance with Education Code Section 14505, it is further agreed that the District will withhold fifty (50) percent of the audit fee for any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to reporting provisions of the *2019-20 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*.

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

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

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

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

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

Management and Governing Board of
Nicasio School District
January 8, 2020
Page Eight of Eight

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

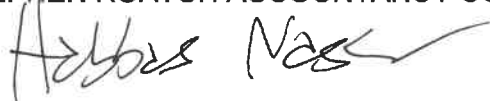
Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. We have attached a copy of our latest external peer review report of our firm for your consideration and files. We are very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

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

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

Sincerely,

STEPHEN ROATCH ACCOUNTANCY CORPORATION



Habbas Nassar, Certified Public Accountant
Vice President

RESPONSE:

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

Management - Approved by:

Name: _____

Title: _____

Date: _____

Governing Board - Acknowledged by:

Board President

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, Interim CBO
Date: February 6, 2020
Re: Acceptance of 2018-19 District Financial Audit

Objective:

To accept Nicasio School District's 2018-19 financial audit prepared by Stephen Roatch Accountancy Corp. as legally required.

Background:

Stephen Roatch Accountancy Corporation was contracted to audit the financial statements of the governmental activities and each major fund of the Nicasio School District, as of and for the year ended June 30, 2019. The completed audit was submitted to the State of California by the legally required deadline of Dec. 15th. There was one, non material finding reported in the 2018-19 district audit.

Funding Source/Cost:

Contracted cost for the 2018-19 financial audit: \$ 9,000
Funds paid from unrestricted general fund

Recommendation:

Accept the 2018-19 District Financial Audit. This item is presented to the Board for review only; trustees do not take action on the Audit as it is a legal requirement fulfilled by the report itself.

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

AUDIT REPORT

JUNE 30, 2019

NICASIO ELEMENTARY SCHOOL DISTRICT

JUNE 30, 2019

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NICASIO ELEMENTARY SCHOOL DISTRICT

JUNE 30, 2019

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FINANCIAL SECTION

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Board of Education
Nicasio Elementary School District
Nicasio, California

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

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

Other Matters

Required Supplementary Information

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

Other Information

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

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

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

Other Reporting Required by Government Auditing Standards

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

Stephen Roatch Accountancy Corporation

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

December 6, 2019

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

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

USING THIS ANNUAL REPORT

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

FINANCIAL HIGHLIGHTS

- The District's financial status improved over the course of the year as total net position increased 12.9%.
- On the Statement of Activities, total current year revenues exceeded total current year expenses by \$134,543.
- Capital assets, net of depreciation, decreased \$81,101 due to the recognition of depreciation expense.
- Total long-term liabilities decreased \$71,632 due primarily to the payment on the District's outstanding general obligation bonds.
- The District maintains sufficient reserves for a district its size. It meets the state required minimum reserve of at least \$67,000. During fiscal year 2018-19, total General Fund expenditures totaled \$1,063,486. At June 30, 2019, the District had available reserves of \$388,053, which represents a reserve of 36.5%.

THE FINANCIAL REPORT

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

- Government-wide financial statements, which comprise the first two statements, provide both short-term and long-term information about the District's overall financial position.
- Individual parts of the District, which are reported as fund financial statements comprise the remaining statements. Basic services funding is described in the governmental funds statements. These statements include short-term financing and identify the balance remaining for future spending.

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

(PREPARED BY DISTRICT MANAGEMENT)

THE FINANCIAL REPORT (CONCLUDED)

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

Reporting the District as a Whole

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

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

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

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

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

Reporting the District's Most Significant Funds

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

Governmental Funds:

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

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

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE

The District's net position increased from \$1,041,568 at June 30, 2018, up to \$1,176,111 at June 30, 2019, an increase of 12.9%.

<u>Comparative Statement of Net Position</u>		
	Governmental Activities	
	2018	2019
<u>Assets</u>		
Deposits and Investments	\$ 790,040	\$ 815,775
Receivables	15,364	17,404
Capital Assets, net	2,642,978	2,561,877
Total Assets	3,448,382	3,395,056
<u>Deferred Outflows of Resources</u>		
Pension Deferrals	213,199	255,854
<u>Liabilities</u>		
Current	306,848	293,699
Long-Term	2,068,873	1,982,240
Total Liabilities	2,375,721	2,275,939
<u>Deferred Inflows of Resources</u>		
Pension Deferrals	244,292	198,860
<u>Net Position</u>		
Net Investment in Capital Assets	1,082,978	1,171,877
Restricted	245,019	250,758
Unrestricted (Deficit)	(286,429)	(246,524)
Total Net Position	\$ 1,041,568	\$ 1,176,111
<i>Table includes financial data of the combined governmental funds</i>		

The unrestricted deficit balances, presented above, are a result of the requirement to record liabilities and deferred outflows/inflows of resources in the financial statements to reflect the District's proportionate share of items related to their participation in the CalSTRS and CalPERS pension plans.

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

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

The District's total current year revenues exceeded total current year expenses by \$134,543.

<u>Comparative Statement of Changes in Net Position</u>		
	Governmental Activities	
	2018	2019
<u>Program Revenues</u>		
Operating Grants & Contributions	\$ 129,955	\$ 163,838
<u>General Revenues</u>		
Taxes Levied	1,085,210	1,124,419
Federal & State Aid	61,830	63,250
Interest & Investment Earnings	6,279	11,742
Transfers	0	2,337
Miscellaneous	3,304	1,495
Total Revenues	1,286,578	1,367,081
<u>Expenses</u>		
Instruction	514,110	548,007
Instruction-Related Services	197,623	227,337
Pupil Services	68,172	68,998
General Administration	73,598	93,230
Plant Services	104,967	135,424
Interest on Long-Term Debt	68,446	62,068
Other Outgo	98,021	97,474
Total Expenses	1,124,937	1,232,538
Changes in Net Position	\$ 161,641	\$ 134,543
<i>Table includes financial data of the combined governmental funds</i>		

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

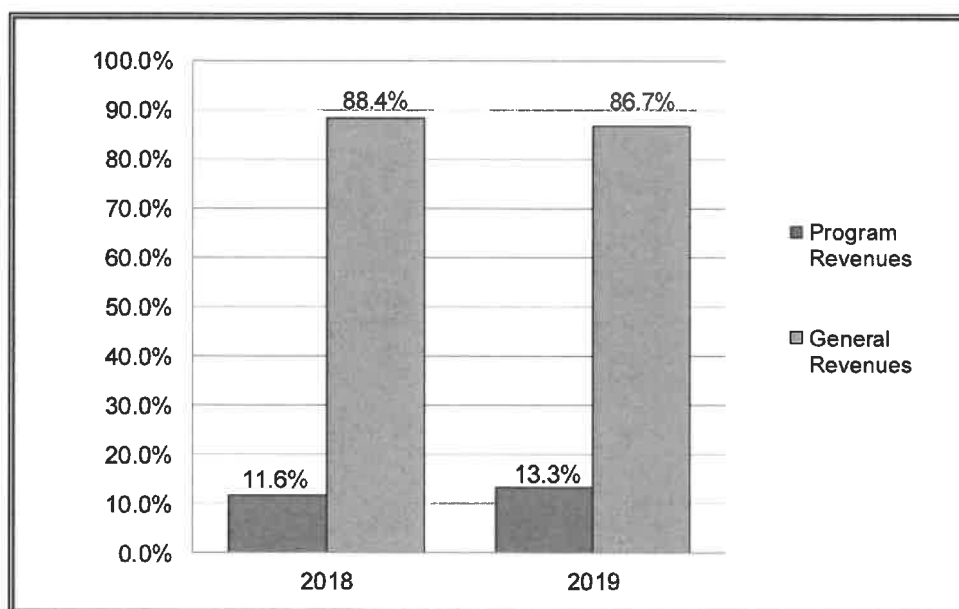
FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONTINUED)

Comparative Schedule of Costs of Services

	Total Cost of Services		Net Cost of Services	
	2018	2019	2018	2019
Instruction	\$ 514,110	\$ 548,007	\$ 423,688	\$ 429,637
Instruction-Related Services	197,623	227,337	188,722	214,148
Pupil Services	68,172	68,998	53,002	53,268
General Administration	73,598	93,230	72,656	91,377
Plant Services	104,967	135,424	100,584	133,196
Interest on Long-Term Debt	68,446	62,068	68,446	62,068
Other Outgo	98,021	97,474	87,884	85,006
Totals	\$ 1,124,937	\$ 1,232,538	\$ 994,982	\$ 1,068,700

Table includes financial data of the combined governmental funds

The table above presents the cost of major District activities. The table also shows each activity's net cost (total cost less fees generated by the activities and intergovernmental aid provided for specific programs). The \$1,068,700 total net cost represents the financial burden that was placed on the District's general revenues for providing the services listed.



For fiscal year 2018-19, program revenues financed 13.3% of the total cost of providing the services listed above, while the remaining 86.7% was financed by the general revenues of the District.

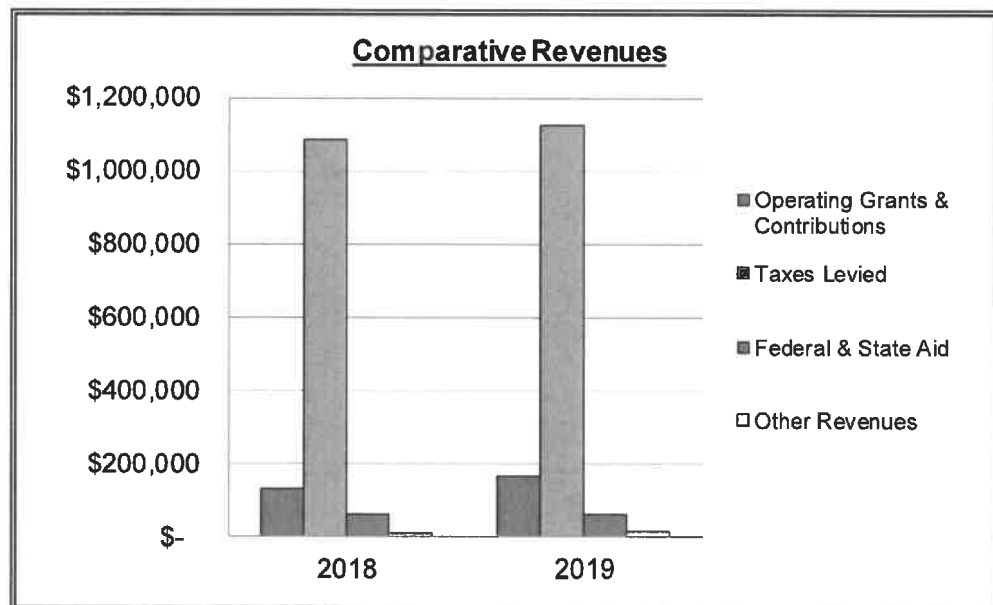
**NICASIO ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

(PREPARED BY DISTRICT MANAGEMENT)

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

Summary of Revenues For Governmental Functions

	<u>FYE 2018 Amount</u>	<u>Percent of Total</u>	<u>FYE 2019 Amount</u>	<u>Percent of Total</u>
<u>Program Revenues</u>				
Operating Grants & Contributions	\$ 129,955	10.10%	\$ 163,838	11.98%
<u>General Revenues</u>				
Taxes Levied	1,085,210	84.35%	1,124,419	82.25%
Federal & State Aid	61,830	4.81%	63,250	4.63%
Other Revenues	9,583	0.74%	15,574	1.14%
Total Revenues	<u>\$ 1,286,578</u>	<u>100.00%</u>	<u>\$ 1,367,081</u>	<u>100.00%</u>



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

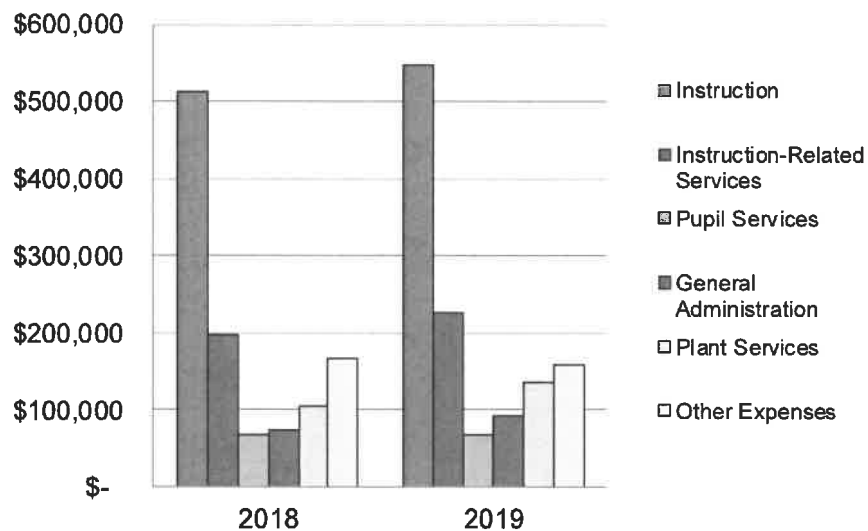
(PREPARED BY DISTRICT MANAGEMENT)

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

Summary of Expenses For Governmental Functions

	FYE 2018 Amount	Percent of Total	FYE 2019 Amount	Percent of Total
<u>Expenses</u>				
Instruction	\$ 514,110	45.70%	\$ 548,007	44.46%
Instruction-Related Services	197,623	17.57%	227,337	18.44%
Pupil Services	68,172	6.06%	68,998	5.60%
General Administration	73,598	6.54%	93,230	7.56%
Plant Services	104,967	9.33%	135,424	10.99%
Other Expenses	166,467	14.80%	159,542	12.94%
Total Expenses	<u>\$ 1,124,937</u>	<u>100.00%</u>	<u>\$ 1,232,538</u>	<u>100.00%</u>

Comparative Expenses



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

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

Comparative Schedule of Capital Assets

	Governmental Activities	
	2018	2019
Land	\$ 53,889	\$ 53,889
Construction-in-Progress	4,389	4,389
Sites and Improvements	21,086	17,176
Buildings and Improvements	2,555,568	2,479,439
Furniture and Equipment	8,046	6,984
Capital Assets, net	<u>\$ 2,642,978</u>	<u>\$ 2,561,877</u>

Capital assets, net of depreciation, decreased \$81,101 due to the recognition of depreciation expense.

Comparative Schedule of Long-Term Liabilities

	Governmental Activities	
	2018	2019
General Obligation Bonds	\$ 1,560,000	\$ 1,390,000
Early Retirement Incentives	25,251	18,938
Net Pension Liabilities	659,934	764,615
Totals	<u>\$ 2,245,185</u>	<u>\$ 2,173,553</u>

Total long-term liabilities decreased \$71,632 due primarily to the payment on the District's outstanding general obligation bonds.

The general obligation bonds represent approximately 64.0% of the District's total long-term liabilities and will be financed primarily by property tax collections. The remaining long-term liabilities will be financed by the General Fund.

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

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

FINANCIAL ANALYSIS OF DISTRICT'S FUNDS

<u>Comparative Schedule of Fund Balances</u>			
	<u>Fund Balances June 30, 2018</u>	<u>Fund Balances June 30, 2019</u>	<u>Increase (Decrease)</u>
General	\$ 431,939	\$ 477,136	\$ 45,197
Deferred Maintenance	43,390	36,327	(7,063)
Bond Interest & Redemption	226,453	241,445	14,992
Totals	<u>\$ 701,782</u>	<u>\$ 754,908</u>	<u>\$ 53,126</u>

The fund balance of the General Fund increased \$45,197 and the combined fund balances of the other governmental funds increased \$7,929.

GENERAL FUND BUDGETARY HIGHLIGHTS

The District's budget is prepared in accordance with California law and is based on the modified accrual basis of accounting. Over the course of the year, the District revises its budget based on updated financial information. The original budget, approved at the end of June for July 1, is based on May Revise figures and updated 45 days after the State approves its final budget.

ECONOMIC FACTORS BEARING ON THE DISTRICT'S FUTURE

Employer contribution rates for CalSTRS and CalPERS will continue to increase on an annual basis for the near future. In addition, there is an increasing risk of an economic downturn as the current expansion cycle has exceeded most previous cycles. The Governor and Department of Finance continue to urge the Legislation and local governments, including local education agencies, to plan for the next recession.

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

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions regarding this report or need additional financial information, contact the Interim Chief Financial Officer, Nicasio Elementary School District, 1111 Las Gallinas Avenue, San Rafael, CA 94913.

BASIC FINANCIAL STATEMENTS

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

	Governmental Activities
<u>Assets</u>	
Deposits and Investments (Note 2)	\$ 815,775
Receivables (Note 3)	17,404
Capital Assets, Not Depreciated (Note 4)	58,278
Capital Assets, Net of Accumulated Depreciation	2,503,599
Total Assets	3,395,056
<u>Deferred Outflows of Resources</u>	
Pension Deferrals (Note 7)	255,854
<u>Liabilities</u>	
Accounts Payable and Other Current Liabilities	78,271
Accrued Interest Payable	24,115
Long-Term Liabilities:	
<i>Portion Due or Payable Within One Year:</i>	
General Obligation Bonds	185,000
Early Retirement Incentives	6,313
<i>Portion Due or Payable After One Year:</i>	
General Obligation Bonds (Note 5)	1,205,000
Early Retirement Incentives (Note 6)	12,625
Net Pension Liabilities (Note 7)	764,615
Total Liabilities	2,275,939
<u>Deferred Inflows of Resources</u>	
Pension Deferrals (Note 7)	198,860
<u>Net Position</u>	
Net Investment in Capital Assets	1,171,877
Restricted:	
For Debt Service	217,330
For Educational Programs	32,428
For Other Purposes	1,000
Unrestricted (Deficit)	(246,524)
Total Net Position	\$ 1,176,111

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

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

Functions	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
<u>Governmental Activities</u>					
Instruction	\$ 548,007		\$ 118,370		\$ (429,637)
Instruction-Related Services:					
Supervision of Instruction	1,837		177		(1,660)
School Site Administration	225,500		13,012		(212,488)
Pupil Services:					
Home-to-School Transportation	28,255		3,614		(24,641)
Other Pupil Services	40,743		12,116		(28,627)
General Administration:					
Data Processing Services	2,165				(2,165)
Other General Administration	91,065		1,853		(89,212)
Plant Services	135,424		2,228		(133,196)
Interest on Long-Term Debt	62,068				(62,068)
Other Outgo	97,474		12,468		(85,006)
Total Governmental Activities	<u>\$ 1,232,538</u>	<u>\$ 0</u>	<u>\$ 163,838</u>	<u>\$ 0</u>	<u>(1,068,700)</u>
<u>General Revenues</u>					
Taxes Levied for General Purposes					682,698
Taxes Levied for Debt Service					245,589
Taxes Levied for Specific Purposes					196,132
Federal and State Aid - Unrestricted					63,250
Interest and Investment Earnings					11,742
Transfers from Other Agencies					2,337
Miscellaneous					1,495
Total General Revenues					<u>1,203,243</u>
Change in Net Position					134,543
Net Position - July 1, 2018					<u>1,041,568</u>
Net Position - June 30, 2019					<u>\$ 1,176,111</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

NICASIO ELEMENTARY SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2019

	<u>General</u>	<u>Deferred Maintenance</u>	<u>Bond Interest and Redemption</u>	<u>Total Governmental Funds</u>
<u>Assets</u>				
Deposits and Investments (Note 2)	\$ 537,953	\$ 36,377	\$ 241,445	\$ 815,775
Receivables (Note 3)	17,404			17,404
Total Assets	<u>\$ 555,357</u>	<u>\$ 36,377</u>	<u>\$ 241,445</u>	<u>\$ 833,179</u>
<u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts Payable	\$ 78,221	\$ 50		\$ 78,271
Total Liabilities	<u>78,221</u>	<u>50</u>		<u>78,271</u>
Fund Balances: (Note 10)				
Nonspendable	1,000			1,000
Restricted	32,428		\$ 241,445	273,873
Assigned	55,655	36,327		91,982
Unassigned	388,053			388,053
Total Fund Balances	<u>477,136</u>	<u>36,327</u>	<u>241,445</u>	<u>754,908</u>
Total Liabilities and Fund Balances	<u>\$ 555,357</u>	<u>\$ 36,377</u>	<u>\$ 241,445</u>	<u>\$ 833,179</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

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

Total Fund Balances - Governmental Fund **\$ 754,908**

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

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

Capital Assets	\$ 4,118,495	
Accumulated Depreciation	(1,556,618)	
Net		2,561,877

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

Deferred outflows of resources relating to pensions		255,854
Deferred inflows of resources relating to pensions		(198,860)

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

General Obligation Bonds	\$ 1,390,000	
Early Retirement Incentives	18,938	
Net Pension Liabilities	764,615	
Total		(2,173,553)

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

(24,115)

Total Net Position - Governmental Activities **\$ 1,176,111**

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

	<u>General</u>	<u>Deferred Maintenance</u>	<u>Bond Interest and Redemption</u>	<u>Total Governmental Funds</u>
<u>Revenues</u>				
LCFF Sources:				
State Apportionment / Transfers	\$ 37,801	\$ 10,000		\$ 47,801
Local Taxes	682,699			682,699
Total LCFF Sources	720,500	10,000		730,500
Federal Revenue	20,397			20,397
State Revenue	85,115		\$ 445	85,560
Local Revenue	282,671	669	247,284	530,624
Total Revenues	1,108,683	10,669	247,729	1,367,081
<u>Expenditures</u>				
Current:				
Instruction	473,732			473,732
Supervision of Instruction	1,843			1,843
School Site Administration	213,201			213,201
Home-To-School Transportation	28,255			28,255
Other Pupil Services	40,743			40,743
Data Processing Services	2,165			2,165
Other General Administration	86,597			86,597
Plant Services	111,033	17,732		128,765
Other Outgo	97,474			97,474
Debt Service:				
Principal Retirement	6,313		170,000	176,313
Interest and Issuance Costs	2,130		62,737	64,867
Total Expenditures	1,063,486	17,732	232,737	1,313,955
Net Change in Fund Balances	45,197	(7,063)	14,992	53,126
Fund Balances - July 1, 2018	431,939	43,390	226,453	701,782
Fund Balances - June 30, 2019	\$ 477,136	\$ 36,327	\$ 241,445	\$ 754,908

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

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

Net Change in Fund Balance - Governmental Fund	\$ 53,126
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Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds due to the following:

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

Capital Outlay Expenditures	\$	0	
Depreciation Expense		(81,101)	
Net			(81,101)

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:

176,313

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

(16,594)

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statements, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from a prior period, was:

2,799

Change in Net Position of Governmental Activities

\$ 134,543

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

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

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

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

The financial reporting entity consists of the following:

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

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

The District has also reviewed criteria to determine whether other organizations, for which the District is not financially accountable, should be reported within its financial reporting entity, based on the nature and significance of its relationship with the District, under GASB Statement No. 39 (GASB 39), *Determining Whether Certain Organizations are Component Units*, and has determined that there are no organizations, for which the District is not financially accountable, which should be reported within its financial reporting entity.

B. Basis of Presentation

Government-wide Financial Statements:

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the District. The effect of interfund activity within the governmental activities column has been removed from these statements. Governmental activities are normally supported by taxes and intergovernmental revenues.

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

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Concluded)

Government-wide Financial Statements (Concluded):

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

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

Fund Financial Statements:

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

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

C. Basis of Accounting

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

Revenues - Exchange and Non-exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. Under the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available.

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

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Concluded)

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

“Available” means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, “available” means collectible within the current period or within 45, 60, 90 days after year-end, depending on the revenue source. However, to achieve comparability of reporting among California Districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to state aid apportionments, the California Department of Education has defined available as collectible within one year.

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

Unearned Revenue:

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as unearned revenue.

Expenses/Expenditures:

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

D. Fund Accounting

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

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

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Fund Accounting (Concluded)

The District maintains the following governmental fund types:

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

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

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

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

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

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

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

E. Budgets and Budgetary Accounting

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

These budgets are revised by the District's Governing Board and Superintendent during the year to give consideration to unanticipated income and expenditures. The original and final revised budget is presented for the General Fund and Deferred Maintenance Fund on pages 47 and 48.

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

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

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Use of Estimates

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

G. Encumbrances

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

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

1. Deposits and Investments

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

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

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

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

2. Capital Assets

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

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

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

2. Capital Assets (Concluded)

Depreciation on all capital assets is computed using a straight-line basis over the following estimated useful lives:

<u>Asset Class</u>	<u>Years</u>
Sites and Improvements	20
Buildings and Improvements	11-50
Furniture and Equipment	5-20

3. Deferred Outflows/Inflows of Resources

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

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

4. Pensions

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

5. Long-term Liabilities

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

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

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

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

6. Fund Balances

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

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

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

Committed Fund Balance includes amounts constrained to specific purposes by the District's highest level of decision making authority (Governing Board). Formal action by resolution must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.

Assigned Fund Balance includes amounts that the Governing Board or its designee intends to use for a specific purpose, but are neither restricted nor committed, should be reported as assigned fund balance. The Governing Board delegates the authority to assign amounts to be used for specific purposes to the Superintendent or his/her designee for the purpose of reporting these amounts in the annual financial statements.

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

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

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

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

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

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

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

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

The County of Marin is responsible for assessing, collecting and apportioning property taxes to the District. Taxes are levied for each fiscal year on taxable real and personal property in the county. The levy is based on the assessed values as of the preceding January 1, which is also the lien date. Property taxes on the secured roll are due on November 1 and February 1, and taxes become delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date (January 1), and become delinquent if unpaid by August 31.

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

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

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

NOTE 2 - DEPOSITS AND INVESTMENTS

Summary of Deposits and Investments

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

	<u>Governmental Activities</u>
Cash in Revolving Fund	\$ 1,000
County Pool Investments	814,775
Total	<u>\$ 815,775</u>

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

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Cash in Revolving Fund

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

County Pool Investments

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

General Authorization

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

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

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

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Interest Rate Risk

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

Weighted Average Maturity

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

<u>Investment Type</u>	<u>Carrying Value</u>	<u>Fair Value</u>	<u>Weighted Average Days to Maturity</u>
County Pool Investments	\$ 814,775	\$ 820,395	218

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investments in the County Treasury are not required to be rated.

Custodial Credit Risk - Deposits

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

Fair Value Measurements

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

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

NOTE 2 - DEPOSITS AND INVESTMENTS (CONCLUDED)

Fair Value Measurements (Concluded)

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

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

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

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

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

<u>Investment Type</u>	<u>Fair Value</u>	<u>Uncategorized</u>
County Pool Investments	\$ 820,395	\$ 820,395

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

NOTE 3 - RECEIVABLES

Receivables at June 30, 2019 consist of the following:

	<u>General Fund</u>
Federal Government	\$ 3,232
State Government	4,706
Local Governments	9,466
Total	<u>\$ 17,404</u>

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

NOTE 4 - CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2019, was as follows:

	Balances July 1, 2018	Additions	Deletions	Balances June 30, 2019
Capital Assets Not Being Depreciated:				
Land	\$ 53,889			\$ 53,889
Construction-in-Progress	4,389			4,389
Total Capital Assets Not Being Depreciated	58,278	\$ 0	\$ 0	58,278
Capital Assets Being Depreciated:				
Sites and Improvements	264,425			264,425
Buildings and Improvements	3,761,014			3,761,014
Furniture and Equipment	34,778			34,778
Total Capital Assets Being Depreciated	4,060,217	0	0	4,060,217
Less Accumulated Depreciation:				
Sites and Improvements	243,339	3,910		247,249
Buildings and Improvements	1,205,446	76,129		1,281,575
Furniture and Equipment	26,732	1,062		27,794
Total Accumulated Depreciation	1,475,517	81,101	0	1,556,618
Total Capital Assets Being Depreciated, Net	2,584,700	(81,101)	0	2,503,599
Capital Assets, Net	\$ 2,642,978	\$ (81,101)	\$ 0	\$ 2,561,877

Depreciation expense for governmental activities was charged as follows:

Instruction	\$ 76,216
Instruction-Related Services	3,782
General Administration	613
Plant Services	490
Total	\$ 81,101

NOTE 5 - GENERAL OBLIGATION BONDS

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

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

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

NOTE 5 - GENERAL OBLIGATION BONDS (CONCLUDED)

The District's outstanding general obligation bonded debt at June 30, 2019 is:

<u>Year of Issue</u>	<u>Interest Rate %</u>	<u>Date of Maturity</u>	<u>Amount of Original Issue</u>	<u>Outstanding July 1, 2018</u>	<u>Issued Current Year</u>	<u>Redeemed Current Year</u>	<u>Outstanding June 30, 2019</u>
2010	2.00-4.50	8/1/24	<u>\$ 2,440,000</u>	<u>\$ 1,560,000</u>	<u>\$ 0</u>	<u>\$ 170,000</u>	<u>\$ 1,390,000</u>

The annual requirements to amortize the general obligation bonds, as of June 30, 2019, are as follows:

<u>Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2020	\$ 185,000	\$ 54,888	\$ 239,888
2021	205,000	47,087	252,087
2022	220,000	38,587	258,587
2023	235,000	29,194	264,194
2024	260,000	18,513	278,513
2025-2029	285,000	6,412	291,412
Totals	<u>\$ 1,390,000</u>	<u>\$ 194,681</u>	<u>\$ 1,584,681</u>

NOTE 6 - EARLY RETIREMENT INCENTIVES

In addition to the pension benefits described in Note 7, the District adopted an early retirement incentive program, pursuant to Education Code Sections 22714 and 44929, whereby the service credit to an eligible certificated employee was increased by two years. Future payments under this early retirement incentive agreement will be made through fiscal year 2021-22 as follows:

<u>Year Ended June 30</u>	<u>STRS Golden Handshake</u>
2020	\$ 7,530
2021	7,124
2022	<u>6,719</u>
Total payments	21,373
Less amounts representing interest	<u>(2,435)</u>
Total principal payments	<u>\$ 18,938</u>

NOTE 7 - RETIREMENT PLANS

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

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

NOTE 7 - RETIREMENT PLANS (CONTINUED)

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

Pension Plan	Net Pension Liabilities	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
CalSTRS	\$ 561,986	\$ 196,555	\$ 179,900	\$ 100,829
CalPERS	202,629	59,299	18,960	44,132
Totals	<u>\$ 764,615</u>	<u>\$ 255,854</u>	<u>\$ 198,860</u>	<u>\$ 144,961</u>

A. California State Teachers' Retirement System (CalSTRS)

Plan Description

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

Benefits Provided

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

The STRP Defined Benefit Program has two benefit formulas:

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

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

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

NOTE 7 - RETIREMENT PLANS (CONTINUED)

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

Benefits Provided (Concluded)

CalSTRS 2% at 60

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

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

CalSTRS 2% at 62

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

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

Contributions

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

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

NOTE 7 - RETIREMENT PLANS (CONTINUED)

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

Contributions (Concluded)

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

Employers: Pursuant to AB 1469, the employer contribution rate was 16.28% of applicable member earnings for fiscal year 2018-19. The District contributed \$51,939 to the plan for the fiscal year ended June 30, 2019.

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

Payable for Benefit Enhancement

The District provides, at their cost, an additional two years of service credit to increase the amount of participating members' monthly retirement benefits. The cost to the District will be paid in installments not to exceed eight years, with interest charged on the unpaid balance at the actuarially assumed rate of return on investments for the Defined Benefit Program. As of June 30, 2019, the outstanding balance of these payments to CalSTRS was \$18,938 (see Note 6).

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

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

District's proportionate share of the net pension liability	\$ 561,986
State's proportionate share of the net pension liability associated with the District	<u>321,763</u>
Total net pension liability attributed to District	<u><u>\$ 883,749</u></u>

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

NOTE 7 - RETIREMENT PLANS (CONTINUED)

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

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

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

The District's proportionate share of the net pension liability as of June 30, 2018 and June 30, 2017 was as follows:

Proportion - June 30, 2018	0.0006%
Proportion - June 30, 2017	<u>0.0005%</u>
Change - Increase (Decrease)	<u><u>0.0001%</u></u>

For the fiscal year ended June 30, 2019, the District recognized pension expense of \$100,829, which includes \$51,317 of support provided by the State. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
District contributions subsequent to the measurement date	\$ 51,939	
Differences between expected and actual experience	1,445	\$ 9,724
Changes of assumptions	72,395	
Changes in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	70,776	162,123
Net differences between projected and actual earnings on plan investments		<u>8,053</u>
Totals	<u><u>\$ 196,555</u></u>	<u><u>\$ 179,900</u></u>

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

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

NOTE 7 - RETIREMENT PLANS (CONTINUED)

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

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

Year Ended June 30	
2020	\$ (1,841)
2021	(12,116)
2022	(29,144)
2023	(8,483)
2024	4,586
2025	11,714

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

Actuarial Methods and Assumptions

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

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

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

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

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

NOTE 7 - RETIREMENT PLANS (CONTINUED)

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

Actuarial Methods and Assumptions (Concluded)

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

Best estimates of 20-year geometrically-linked real rates of return and the assumed asset allocation for each major asset class for the year ended June 30, 2018, are summarized in the following table:

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

* 20-year average

Discount Rate

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

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

NOTE 7 - RETIREMENT PLANS (CONTINUED)

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

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

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

	Discount Rate 1% Decrease 6.10%	Discount Rate Current Rate 7.10%	Discount Rate 1% Increase 8.10%
District's proportionate share of the net pension liability	\$ 823,244	\$ 561,986	\$ 345,378

Pension Plan's Fiduciary Net Position

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

B. California Public Employees' Retirement System (CalPERS)

Plan Description, Benefits Provided, and Employees Covered

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

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

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

NOTE 7 - RETIREMENT PLANS (CONTINUED)

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

Contributions

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

The District's contractually required contribution rate for the fiscal year ended June 30, 2019 was 18.062% of annual payroll. The District's contribution to CalPERS for the fiscal year ended June 30, 2019 was \$18,241.

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

As of June 30, 2019, the District reported a liability of \$202,629 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability as of June 30, 2018 and June 30, 2017 was as follows:

Proportion - June 30, 2018	0.0008%
Proportion - June 30, 2017	<u>0.0008%</u>
Change - Increase (Decrease)	<u><u>0.0000%</u></u>

For the fiscal year ended June 30, 2019, the District recognized pension expense of \$44,132, which includes \$6,870 of support provided by the State. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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

NOTE 7 - RETIREMENT PLANS (CONTINUED)

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

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
District contributions subsequent to the measurement date	\$ 18,241	
Differences between expected and actual experience	13,450	
Changes of assumptions	21,163	
Changes in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	3,168	\$ 18,960
Net differences between projected and actual earnings on plan investments	3,277	
Totals	<u>\$ 59,299</u>	<u>\$ 18,960</u>

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

Year Ended June 30	
2020	\$ 9,940
2021	15,696
2022	(2,342)
2023	(1,196)

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

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

NOTE 7 - RETIREMENT PLANS (CONTINUED)

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

Actuarial Assumptions

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

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

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

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

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

Discount Rate

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

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach.

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

NOTE 7 - RETIREMENT PLANS (CONTINUED)

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

Discount Rate (Concluded)

Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

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

<u>Asset Class ¹</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1 - 10 ²</u>	<u>Real Return Years 11+ ³</u>
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Assets	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
Total	100.0%		

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

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

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

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

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

	<u>Discount Rate 1% Decrease 6.15%</u>	<u>Discount Rate Current Rate 7.15%</u>	<u>Discount Rate 1% Increase 8.15%</u>
District's proportionate share of the net pension liability	\$ 295,018	\$ 202,629	\$ 125,979

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

NOTE 7 - RETIREMENT PLANS (CONCLUDED)

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

Pension Plan Fiduciary Net Position

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

C. Social Security

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

NOTE 8 - LONG-TERM LIABILITIES

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

	<u>Balances</u> <u>July 1, 2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balances</u> <u>June 30, 2019</u>	<u>Due within</u> <u>One Year</u>
Long-Term Debt:					
General Obligation Bonds	\$ 1,560,000		\$ 170,000	\$ 1,390,000	\$ 185,000
Early Retirement Incentives	25,251		6,313	18,938	6,313
Other Long-Term Liabilities:					
Net Pension Liabilities	<u>659,934</u>	<u>\$ 104,681</u>		<u>764,615</u>	
Totals	<u>\$ 2,245,185</u>	<u>\$ 104,681</u>	<u>\$ 176,313</u>	<u>\$ 2,173,553</u>	<u>\$ 191,313</u>

The general obligation bonds are obligations of the Bond Interest and Redemption Fund, which is financed primarily by property tax collections. All other long-term liabilities will be financed by the General Fund.

NOTE 9 - ON-BEHALF PAYMENTS MADE BY THE STATE OF CALIFORNIA

The District was the recipient of on-behalf payments made by the State of California to the State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) for K-12 Education. These payments consist of state general fund contributions of \$51,317 to CalSTRS and \$6,870 to CalPERS.

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

NOTE 10 - FUND BALANCES

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

	General Fund	Deferred Maintenance Fund	Bond Interest and Redemption Fund	Totals
Nonspendable:				
Revolving Cash	\$ 1,000			\$ 1,000
Total Nonspendable	1,000			1,000
Restricted:				
Categorical Programs	32,428			32,428
Debt Service			\$ 241,445	241,445
Total Restricted	32,428		241,445	273,873
Assigned:				
Special Education	45,000			45,000
Deferred Maintenance		\$ 36,327		36,327
Other Assignments	10,655			10,655
Total Assigned	55,655	36,327	0	91,982
Unassigned:				
Economic Uncertainties	201,219			201,219
Remaining Unassigned Balances	186,834			186,834
Total Unassigned	388,053	0	0	388,053
Total Fund Balances	\$ 477,136	\$ 36,327	\$ 241,445	\$ 754,908

NOTE 11 - RISK MANAGEMENT

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

NOTE 12 - JOINT VENTURE

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

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

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

NOTE 12 - JOINT VENTURE (CONCLUDED)

The JPA is audited on an annual basis. Financial information can be obtained by contacting the JPA's management.

NOTE 13 - COMMITMENTS AND CONTINGENCIES

A. State and Federal Allowances, Awards and Grants

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

B. Litigation

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

NOTE 14 - ECONOMIC DEPENDENCY

During fiscal year 2018-19, the District received \$196,132 of parcel tax revenue that is subject to voter approval. The District also received \$44,400 from the Nicasio Schools Foundation, a non-profit, public benefit corporation that is subject to voluntary public contributions to the organization.

NOTE 15 - SUBSEQUENT EVENTS

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

REQUIRED SUPPLEMENTARY INFORMATION SECTION

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

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<u>Revenues</u>				
LCFF Sources:				
State Apportionment / Transfers	\$ 37,771	\$ 37,771	\$ 37,801	\$ 30
Local Sources	662,601	672,120	682,699	10,579
Total LCFF Sources	700,372	709,891	720,500	10,609
Federal Revenue	20,674	20,347	20,397	50
Other State Revenue	42,798	82,363	85,115	2,752
Other Local Revenue	277,247	290,227	282,671	(7,556)
Total Revenues	1,041,091	1,102,828	1,108,683	5,855
<u>Expenditures</u>				
Current:				
Certificated Salaries	295,075	293,330	293,684	(354)
Classified Salaries	172,959	173,863	173,995	(132)
Employee Benefits	160,483	188,122	190,673	(2,551)
Books and Supplies	26,876	46,992	34,512	12,480
Services and Other				
Operating Expenditures	282,558	291,888	264,705	27,183
Debt Service:				
Principal Retirement	4,893	4,893	6,313	(1,420)
Interest and Fiscal Charges	3,225	3,225	2,130	1,095
Other Expenditures	122,858	105,092	97,474	7,618
Total Expenditures	1,068,927	1,107,405	1,063,486	43,919
Net Change in Fund Balances	(27,836)	(4,577)	45,197	\$ 49,774
Fund Balances - July 1, 2018	431,939	431,939	431,939	
Fund Balances - June 30, 2019	\$ 404,103	\$ 427,362	\$ 477,136	

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

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

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<u>Revenues</u>				
LCFF Sources:				
State Apportionment / Transfers	\$ 10,000	\$ 10,000	\$ 10,000	
Other Local Revenue	200	600	669	\$ 69
Total Revenues	10,200	10,600	10,669	69
<u>Expenditures</u>				
Current:				
Books and Supplies	3,500			
Services and Other				
Operating Expenditures	6,200	17,733	17,732	1
Total Expenditures	9,700	17,733	17,732	1
Net Change in Fund Balances	500	(7,133)	(7,063)	\$ 70
Fund Balances - July 1, 2018	43,390	43,390	43,390	
Fund Balances - June 30, 2019	\$ 43,890	\$ 36,257	\$ 36,327	

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

NICASIO ELEMENTARY SCHOOL DISTRICT

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

JUNE 30, 2019

Year Ended June 30	District's Proportion of the NPL	District's Proportionate Share of the NPL	State's Proportionate Share of the NPL Associated to District	Total NPL Attributed to District	District's Covered Payroll	District's Proportionate Share of the NPL as a % of Covered Payroll	Plan Fiduciary Net Position As a % of Total Pension Liability
2019	0.0006%	\$ 561,986	\$ 321,763	\$ 883,749	\$ 325,495	172.66%	70.99%
2018	0.0005%	468,939	277,420	746,359	268,744	174.49%	69.46%
2017	0.0007%	571,042	280,594	851,636	351,864	162.29%	70.04%
2016	0.0008%	521,702	338,254	859,956	359,673	145.05%	74.02%
2015	0.0008%	496,128	279,456	775,584	378,145	131.20%	76.52%

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

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

NICASIO ELEMENTARY SCHOOL DISTRICT

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

JUNE 30, 2019

Year Ended June 30	District's Proportion of the NPL	District's Proportionate Share of the NPL	District's Covered Payroll	District's Proportionate Share of the NPL as a % of Covered Payroll	Plan Fiduciary Net Position As a % of Total Pension Liability
2019	0.0008%	\$ 202,629	\$ 100,238	202.15%	70.85%
2018	0.0008%	190,995	102,023	187.21%	71.87%
2017	0.0008%	150,395	91,356	164.62%	73.90%
2016	0.0011%	163,976	123,159	133.14%	79.43%
2015	0.0008%	90,460	83,648	108.14%	83.38%

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

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

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

<u>Year Ended June 30</u>	<u>Actuarially Determined Contributions</u>	<u>Contributions In Relation to Contractually Required Contributions</u>	<u>Contribution Deficiency/ (Excess)</u>	<u>District's Covered Payroll</u>	<u>Contributions As a % of Covered Payroll</u>
2019	\$ 51,939	\$ 51,939	\$ -	\$ 319,036	16.28%
2018	46,976	46,976	-	325,544	14.43%
2017	32,588	32,588	-	259,046	12.58%
2016	39,154	39,154	-	364,902	10.73%
2015	29,101	29,101	-	327,714	8.88%

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

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

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

<u>Year Ended June 30</u>	<u>Actuarially Determined Contributions</u>	<u>Contributions In Relation to Contractually Required Contributions</u>	<u>Contribution Deficiency/ (Excess)</u>	<u>District's Covered Payroll</u>	<u>Contributions As a % of Covered Payroll</u>
2019	\$ 18,241	\$ 18,241	\$ -	\$ 100,991	18.062%
2018	15,568	15,568	-	100,238	15.531%
2017	14,169	14,169	-	102,023	13.888%
2016	11,543	11,543	-	97,434	11.847%
2015	14,497	14,497	-	123,159	11.771%

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

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

NOTE 1 - PURPOSE OF STATEMENTS AND SCHEDULES

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

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

Excess of expenditures over appropriations as of June 30, 2019 were as follows:

<u>General Fund</u>	<u>Excess Expenditures</u>
Certificated Salaries	\$ 354
Classified Salaries	132
Employee Benefits	2,551
Debt Service: Principal Retirement	1,420

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

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

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

C. Schedule of Contributions

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

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

NOTE 2 - SUMMARY OF CHANGES FOR CALSTRS AND CALPERS

Benefit Changes

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

Changes of Assumptions

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

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

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

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

SUPPLEMENTARY INFORMATION SECTION

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

ORGANIZATION

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

BOARD OF EDUCATION

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Michelle Rutledge	President	November 2020
Mark Burton	Clerk	November 2022
Elaine Doss	Trustee	November 2022

ADMINISTRATION

Nancy Neu
Superintendent

Barbara Snekkevik
Principal

Margie Bonardi
Interim Chief Financial Officer

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

	P-2 Report			
	TK / K - 3	4 - 6	7 - 8	Total
Regular ADA	19.31	13.73	4.80	37.84

	Annual Report			
	TK / K - 3	4 - 6	7 - 8	Total
Regular ADA	19.22	13.68	4.77	37.67

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

<u>Grade Level</u>	<u>Minutes Required</u>	<u>2018-19 Actual Minutes</u>	<u>Number of Days Traditional Calendar</u>	<u>Number of Days Multitrack Calendar</u>	<u>Status</u>
Kindergarten	36,000	36,000	180	N/A	In Compliance
Grade 1	50,400	54,600	180	N/A	In Compliance
Grade 2	50,400	54,600	180	N/A	In Compliance
Grade 3	50,400	54,600	180	N/A	In Compliance
Grade 4	54,000	54,600	180	N/A	In Compliance
Grade 5	54,000	54,600	180	N/A	In Compliance
Grade 6	54,000	54,600	180	N/A	In Compliance
Grade 7	54,000	54,600	180	N/A	In Compliance
Grade 8	54,000	54,600	180	N/A	In Compliance

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

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

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

	GENERAL FUND			
	(Budget) 2019-20	2018-19	2017-18	2016-17
Revenues and Other Financial Sources	\$ 1,074,801	\$ 1,108,683	\$ 1,038,793	\$ 1,028,216
Expenditures	1,047,238	1,063,486	1,039,696	1,040,511
Other Uses and Transfers Out	0	0	0	0
Total Outgo	1,047,238	1,063,486	1,039,696	1,040,511
Change in Fund Balance	27,563	45,197	(903)	(12,295)
Ending Fund Balance	\$ 504,699	\$ 477,136	\$ 431,939	\$ 432,842
Available Reserves	\$ 430,247	\$ 388,053	\$ 341,459	\$ 321,875
Reserve for Economic Uncertainties *	\$ 201,219	\$ 201,219	\$ 201,219	\$ 201,219
Available Reserves as a Percentage of Total Outgo	41.1%	36.5%	32.8%	30.9%
Total Long-Term Liabilities	\$ 1,982,240	\$ 2,173,553	\$ 2,245,185	\$ 2,468,000
Average Daily Attendance at P-2	38	38	40	42

* Reported balances are a component of available reserves.

The fund balance of the General Fund increased \$44,294 (10.2%) over the past two years. The fiscal year 2019-20 budget projects an increase of \$27,563 (5.8%). For a district this size, the state recommends minimum reserves of at least \$67,000.

The District produced an operating surplus of \$45,197 during fiscal year 2018-19, and incurred operating deficits of \$903 and \$12,295 during fiscal years 2017-18 and 2016-17, respectively.

Average daily attendance (ADA) decreased 4 ADA over the past two years. The District projects no change in ADA during fiscal year 2019-20.

Total long-term liabilities decreased \$294,447 over the past two years due primarily to the payments on the outstanding general obligation bonds.

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

NOTE 1 - PURPOSE OF STATEMENTS AND SCHEDULES

A. Schedule of Average Daily Attendance

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

B. Schedule of Instructional Time

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

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

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

D. Schedule of Financial Trends and Analysis

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

OTHER INDEPENDENT AUDITOR'S REPORTS SECTION

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Education
Nicasio Elementary School District
Nicasio, California

Report on State Compliance

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

Management's Responsibility

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

Auditor's Responsibility

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

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

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

<u>Description</u>	<u>Procedures Performed</u>
Local Education Agencies Other Than Charter Schools:	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	Not Applicable
Continuation Education	Not Applicable
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Not Applicable
Early Retirement Incentive	Not Applicable
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools	Not Applicable
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Not Applicable
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not Applicable
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Charter Schools:	
Attendance	Not Applicable
Mode of Instruction	Not Applicable
Nonclassroom-Based Instruction/Independent Study	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Annual Instructional Minutes - Classroom Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

Opinion on State Compliance

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

Purpose of this Report

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

Stephen Roatch Accountancy Corporation

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

December 6, 2019

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

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

Board of Education
Nicasio Elementary School District
Nicasio, California

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

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs that we consider to be a significant deficiency, as noted in **Finding 2019-001**.

Compliance and Other Matters

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

District's Response to Finding

The District's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

Stephen Roatch Accountancy Corporation

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

December 6, 2019

FINDINGS AND QUESTIONED COSTS SECTION

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

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weaknesses identified?

 Yes X No

Significant deficiencies identified not considered
to be material weaknesses?

 X Yes None reported

Noncompliance material to financial statements noted?

 Yes X No

State Awards

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

 Yes X No

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

Unmodified

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

SECTION II - FINANCIAL STATEMENT FINDINGS

2019 - 001 / 30000

SIGNIFICANT DEFICIENCY

CASH DISBURSEMENTS

<u>Criteria:</u>	Maintaining a strong system of internal controls over cash disbursement transactions requires a second employee, preferably at a management level, review the cash disbursement prelist to ensure amounts agree to supporting documentation prior to approving a warrant batch for payment.
<u>Condition:</u>	Reimbursements paid to employees did not agree to the supporting receipts and/or invoices.
<u>Questioned Costs:</u>	One employee was overpaid \$18.96 and one employee was underpaid \$100.00.
<u>Context:</u>	The condition was noted during our testing of cash disbursement transactions.
<u>Effect:</u>	Errors and/or improprieties are more likely to occur and not be detected or corrected in a timely manner.
<u>Cause:</u>	The reviewing employee did not always have the final prelist or did not have all supporting documentation to ensure a complete and accurate review prior to processing the warrant batch for payment.
<u>Recommendation:</u>	The District should ensure that the employee responsible for reviewing cash disbursement batches has the final prelist report and all supporting documentation. The District should also correct the reimbursement errors noted above.
<u>District Response:</u>	The District will have two employees verify the accuracy of cash disbursement payments; one employee will verify the prelist agrees to the supporting invoices and/or receipts and the other employee will verify the prelist agrees to the individual warrants. The District has corrected the two employee reimbursements noted during the audit.

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

SECTION III - STATE AWARD FINDINGS AND QUESTIONED COSTS

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

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

There were no matters reported in the prior year audit.

Nicasio School District Annual Calendar for 2020-21

Agenda Item # 86

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



MARIN COUNTY

Agenda Item # 9a

OFFICE OF EDUCATION

1111 LAS GALLINAS AVENUE/P.O. BOX 4925
SAN RAFAEL, CA 94913-4925
marincoe@marinschools.org

MARY JANE BURKE
MARIN COUNTY
SUPERINTENDENT OF SCHOOLS

(415) 472-4110
FAX (415) 491-6625

January 14, 2020

Ms. Michelle Rutledge, President
Nicasio School District
P O Box 513
Nicasio CA 94946

Dear Ms. Rutledge,

Our office has completed its review of the Nicasio School District's first interim budget report for 2019-20 in compliance with the provisions of Education Code 42131(a)(2). The Governing Board approved the budget with a positive certification that the District will be able to meet its financial obligations for the current and subsequent two (2) years.

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

Based upon our review, the Board's POSITIVE certification of the first interim budget report has been approved.

2020-21 GOVERNOR'S BUDGET PROPOSAL

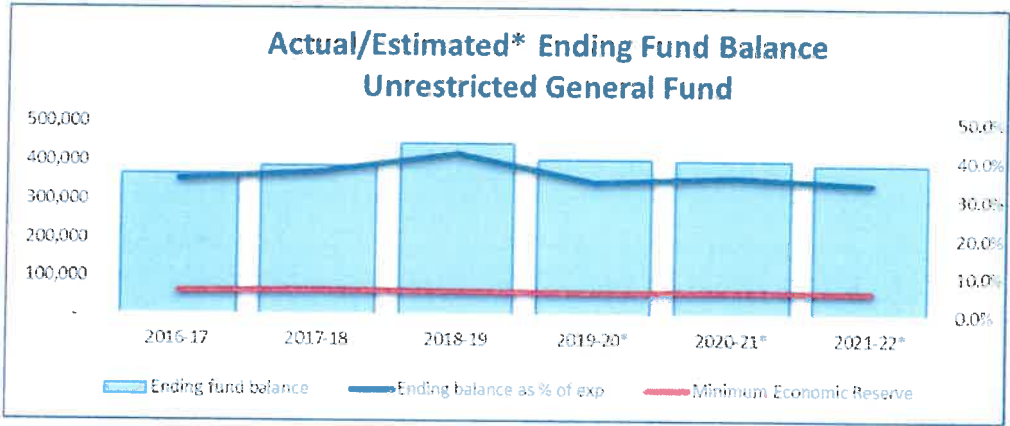
On January 10th, the Governor released his 2020-21 Budget Proposal with an increase of \$3.8 billion in Proposition 98 funding for schools for a total of \$84 billion, an all-time high for Proposition 98 funding. The current economic expansion is now in its eleventh year, and marks the longest period of sustained growth since World War II, however, the Governor notes this expansion is occurring in the context of slowing global growth and growing uncertainty regarding the political climate and federal policies. State revenue growth is predicted to be slower in each of the next four years compared to 2019-20, constraining new spending commitments. The majority of the projected surplus in the Governor's proposed budget is devoted to one-time spending. This approach enables the state to make significant investments in critical areas while also maintaining reserves.

The Governor's Budget proposes a 2.29% cost of living adjustment (COLA) to the Local Control Funding Formula (LCFF) for 2020-21 and some changes to improve fiscal accountability regarding the use of LCFF funds. Outside of the LCFF, the Governor's Budget for K-12 Education proposes an investment of approximately \$900 million in teacher training and an increase of almost \$900 million for special education to continue building on the multi-year effort to reform the special education system that began in 2019. In addition, the Governor's Budget proposal includes \$300 million for expanded supports and services to the

state’s neediest schools, \$300 million for the development of innovative community school models that support student mental health, and \$70 million to improve and strengthen school meal programs. The Governor’s Budget proposal builds on the commitment made in 2019 regarding universal pre-school by continuing development of a Master Plan for Early Learning and Care, funding for 10,000 additional full-day/full year preschool slots, and the establishment of a new Department of Early Childhood Development under the Health and Human Services Agency effective July 1, 2021.

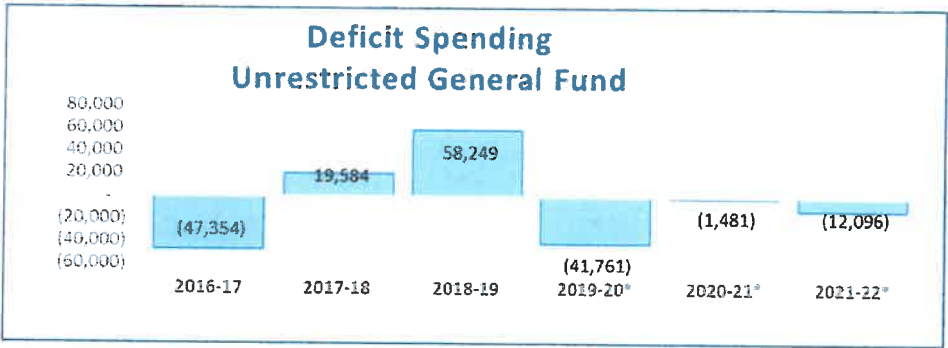
BUDGETARY POSITION FOR NICASIO SCHOOL DISTRICT

The District’s first interim budget and multi-year projection reflects a deterioration in budgetary position when compared to the adopted budget. The following graph depicts the District’s estimated ending balance in the first interim budget and multi-year projection for the unrestricted general fund with both the state required minimum reserve and the District’s actual reserve as a percentage of total general fund expenditures. The District’s ending balance meets the minimum required reserve requirement for the current and both subsequent years.



OPERATING DEFICITS

The District’s first interim budget and multi-year projection reflects operating deficits in the unrestricted general fund as displayed in the chart below.



The cumulative impact of this projected deficit spending is a 12% decline in fund balance over the current plus two subsequent years, leaving the District with reserves of \$0.4 million or 34% of general fund expenditures at June 30, 2022. While some deficit spending may be a result of one-time costs from prior year funding sources, ongoing deficits threaten a school district's future educational programs. Districts that wait too long to address and correct structural deficits are forced to make dramatic corrections all at once. In contrast, carefully planned and phased-in structural corrections lessen the impact on children.

LOCAL CONTROL FUNDING FORMULA (LCFF) AND LOCAL CONTROL & ACCOUNTABILITY PLAN (LCAP)

The first period report of property taxes reflected an increase in the secured tax growth rate in comparison to the estimates used for budget adoption. As a result, the District's first interim budget and multi-year projection reflects an increase of almost \$8 thousand in property taxes (LCFF revenue sources) in the current year.

The bills enacting the state budget included a change in the way in which state-board approved charter schools LCFF entitlement is funded, requiring basic aid districts with students attending such charter schools to transfer an amount of revenue in lieu-of property taxes. As a result, the District will be responsible to transfer approximately \$7,500 to the Ross Valley Charter school. The actual amount due will be published by the California Department of Education (CDE) with each certification period.

OTHER STATE FUNDING

The State budget has provided substantial one-time revenues to all school districts over the course of the last several years. However, in 2019-20 one-time revenue was limited to those districts with pre-school age students identified for special education. The Governor's budget proposal for 2020-21 provides an additional year of funding for the special education preschool grant.

FEDERAL BUDGET

The Administration signed the appropriation measures to fund the federal government for Fiscal Year (FY) 2020 on December 20, 2019, almost three (3) months into the fiscal year. While the initial budget proposals included a 12% cut to Education funding and the elimination of a number of federal education programs, the final budget provides \$72.8 billion in discretionary funding for the Department of Education, an increase of \$1.3 billion. The approved budget includes an additional \$400 million in Title I grants to school districts, \$410 million increase in Special Education, \$76 million increase to Title II professional development grants, and \$40 million increase to Title IV Student support and academic enrichment grants. Most federal funding for school districts is passed through the State with FY2020 federal funding allocated in the state budget for 2020-21.

The bills to enact the FY2020 budget also included a repeal of the 'Cadillac Tax' on high cost employer health insurance plans that, although deferred, remained in law and could have proven very costly to school districts.

SALARY SETTLEMENTS

School districts are in the "people business" and as a result the budget is largely driven by salaries and benefits. The first interim budget includes the cost of the recent contract negotiations with all bargaining units for 2019-20. We thank the District for the timely submission of the Public Disclosure of Collective Bargaining Agreement and multi-year projection.

RESERVES

The District maintains the state-required minimum reserve for economic uncertainty of \$69,000 in the current and two (2) subsequent years. In addition, we note the District maintains a Board reserve for economic uncertainty of \$180,219 for a total reserve of \$249,219 in all three (3) years of the budget and multi-year projection.

All school districts, whether state aid or community funded, are well advised to establish higher than minimum reserves in order to provide for the financial flexibility to absorb unanticipated expenditures without significant disruption to educational programs, cash flow deferrals and general economic uncertainties. Higher than minimum reserves allows the District to better ensure a consistent and stable program offering for students.

CONCLUSION

We thank Margaret Bonardi for her timely submission of the first interim budget using the statutorily required forms. If you have any questions, please do not hesitate to contact me at 415-499-5822.

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

Sincerely,

MARY JANE BURKE
Marin County Superintendent of Schools



KATE LANE
Assistant Superintendent

cc: Dr. Nancy Neu, Interim Superintendent
Margaret Bonardi, Interim Chief Business Official

MARIN CYCLISTS

PO Box 2611
SAN RAFAEL, CA 94912

CLUB WAS FOUNDED IN 1963 BY A SMALL GROUP OF
CYCLING ENTHUSIASTS

Agenda Item # 96
MARINCYCLISTS.COM
(415) 823-5047 TEL

RECEIVED

December 12, 2019

DEC 18 2019

by Nicasio School

Nicasio Elementary School
5555 Nicasio Valley Road
Nicasio, CA 94946

Dear Nicasio Elementary School:

The Marin Century Bike Ride dates back to 1963 when a group of hardy Marin County bicyclists attempted the novel idea of organizing a 100-mile bike ride through the hills of Marin County.

In 2005, due to its growing popularity, the ride collected more in registration fees than was needed to pay the bills. That is when the volunteers decided to use surplus funds to support our community. Since that time the Marin Cyclists have given over \$450,000 to local youth, cycling, and other non-profit organizations that serve our community.

The Marin Century is organized, managed, and run entirely by volunteers. In its 57-year history, over 40,000 bike riders have enjoyed the scenery, camaraderie, food, and challenge of the group rides.

As a result of the success of the 2019 Marin Century Rides, we are pleased and proud to deliver to you the enclosed check for \$500 to support the work of Nicasio Elementary School. We hope this will aid you in your mission and to support youth cycling in Marin County.

In return, please let us know how you will use these funds so we can share this information with our members and volunteers who love to hear how their contributions make a difference in our community. We would also appreciate your help for the 2020 Marin Century by sharing information about the ride to your program members and/or email lists. We will provide a template in advance. As more riders sign up year after year, our donations will continue to increase to all our community members. Look at our website for volunteer opportunities in the 2020 Marin Century as well! Together we can make it happen.

Congratulations on the success of your program. Best wishes for your continued progress in 2020.

Sincerely,

MARIN CYCLISTS



Marin Cyclists is a 501(c)(4) non-profit entity

Marin Cyclists
PO BOX 2611
SAN RAFAEL, CA 94912

Bank of Marin
2656 Bridgeway
Sausalito, CA 94965
90-4187/1211

5230


Founded 1963 501(c)4 Not for Profit

12/10/2019

PAY TO THE
ORDER OF

Nicasio Elementary School

\$
**500.00

DOLLARS 

Five hundred and 00/100*****

Nicasio Elementary School

MEMO

⑈005230⑈ ⑆12114187⑆ 10 309573⑈

AUTHORIZED SIGNATURE

Marin Cyclists

5230

Date	Type	Reference	Original Amount	Balance Due	Payment
12/08/2019	Bill	2019 Contribution	500.00	500.00	500.00
		Check Amount			500.00

BOM CHECKING 9573

500.00

Security Features Included

Details on Back