

# Nicasio School District

Since 1862

Board of Trustees

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

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Agenda Item # 2

## AGENDA

Regular Meeting of the Nicasio School District Board of Trustees

**Thursday, February 3, 2022 5pm**

*5555 Nicasio Valley Road, California*

This meeting is being held via videoconference pursuant to Executive Order N-25-20 issued by California Governor Gavin Newsom on March 12, 2020. Videoconference access information will be posted on the District website:  
<http://www.nicasioschool.org/index.php/school-board/board-meetings>

### **1. Opening Business**

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

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

### **3. Reports**

- a. Trustee/Superintendent/Principal Announcements
- b. Supplement to the Annual Update for the 2021-22 Local Control and Accountability Plan (*Principal Snekkevik*)
- c. Water System Update
  - i. SWRCB Citation No. 02\_18\_22C\_003 Disinfection Byproducts Maximum Contaminant Level Violation for Second, Third and Fourth Quarters 2021 (*Interim Supt. Neu*)

### **4. Public Comment**

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

### **5. Consent Agenda**

- a. Approval of Minutes: December 14, 2021 Annual Organizational Meeting of the Board of Trustees (*Interim Supt. Neu*)
- b. Ratify Warrants Paid: December 2021-January, 2022 (*CBO Bonardi*)
- c. Quarterly Report on Williams Uniform Complaints (Oct.-Dec. 2021) (*Interim Supt. Neu*)
- d. 2021 SARC (*Principal Snekkevik*)
- e. 2021-22 Comprehensive School Safety Plan Update (*Principal Snekkevik*)
- f. Marin County 2021-22 Annual Statement of Investment Policy (*CBO Bonardi*)

**6. Action**

- a. Consider Acceptance of 2020-21 Audit (*CBO Bonardi*) *Discussion/Action*
- b. Updated Brown Act Teleconferencing/Virtual Meeting Requirements (AB 361) (*Interim Supt. Neu*) *Discussion/Action*

**7. Correspondence**

- a. 2021-22 First Interim Review, Kate Lane, Assistant Superintendent, Marin County Office of Education, January 14, 2022

**8. Conclusion**

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

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

**LCAP Supplement Presentation to the Nicasio School Board  
February 3, 2022**

**Agenda Item # 3b**

**1** The Supplement for the Annual Update for the 2021–22 LCAP

**2** All available mid-year outcome data related to metrics identified in the 2021–22 LCAP;

**3** Mid-year expenditure and implementation data on all actions identified in the 2021–22 LCAP

**Impact to the Budget Overview for Parents**

The impact to our adopted Budget Overview for Parents is as follows:

Item	As adopted in BOP	Amount per Budget Act
Total LCFF Funds	\$746,000	\$755,157
LCFF Supplemental/ Concentration Grants	\$23,908	\$23,852
State	\$46,692	\$132,924
All Local	\$301,493	\$291,704
All Federal	\$28,991	\$41,211
TOTAL	\$1,123,176	\$1,220,996

## Supplement for the Annual Update for the 2021–22 LCAP

<p>Educational Partner Engagement for Budget Act funds</p>	<p><i>Nicasio School District has engaged with Educational Partners for one-time Federal COVID-19 funds, including the expansion of counseling services through Bay Area Community Resources and partnering with local organizations (i.e. San Geronimo Valley Community Center, Shoreline School District) to provide expanded opportunities to identified students. This collaboration is on-going and will be included in the planning process for the 2022-23 LCAP (staff review in March 2022, Parent Advisory Committee Meeting in April 2022, Student Advisory Committee Meeting in April 2022).</i></p> <p><i>Nicasio School District plans to engage its educational partners on the use of the following funds provided through the Budget Act of 2021 that were not included in the 2021-22 LCAP:</i></p> <ul style="list-style-type: none"> <li>● <i>Educator Effectiveness Block Grant</i></li> <li>● <i>Expanded Learning Opportunities Program</i></li> <li>● <i>Pre-K Planning and Implementation</i></li> <li>● <i>CARES funding</i></li> <li>● <i>Special Education Learning Recovery and Alternative Dispute Resolution Plans</i></li> </ul>
<p>Use of additional Concentration Funding</p>	<p><i>Nicasio School District did not receive additional concentration funding.</i></p>
<p>Educational Partner Engagement for One-Time Federal Funds</p>	<p><i>Nicasio School District has engaged with Educational Partners for one-time Federal COVID-19 funds, including the expansion of counseling services through Bay Area Community Resources and partnering with local organizations (i.e. San Geronimo Valley Community Center, Shoreline School District) to provide expanded opportunities to identified students. This collaboration is on-going and will be included in planning for the 2022-23 LCAP.</i></p>
<p>Implementation of the ESSER III Expenditure Plan</p>	<p><i>Nicasio School District did not receive ESSER III funding.</i></p>
<p>Using fiscal resources consistent with LCAP</p>	<p><i>Nicasio School District is using fiscal resources received for the 2021-22 school year to implement the requirements of applicable plans in a manner that is aligned with the following goals, actions, and expenditures of the LEA's 2021-22 LCAP.</i></p> <ul style="list-style-type: none"> <li>● <i>Goal 1, Action 7 (Professional Development)</i></li> <li>● <i>Goal 2, Action 1 (Social Emotional Learning)</i></li> <li>● <i>Goal 2, Action 2 (Counseling Services)</i></li> <li>● <i>Goal 2, Action 4 (Custodial Services)</i></li> <li>● <i>Goal 3, Action 3 (Parent Liaison and Translation Services)</i></li> </ul>



## LCAP Goal 1

*Student Achievement- Increase the academic achievement in English Language Arts and Mathematics for all students with a focus on narrowing the achievement gap for English Learners, low-income students and students with exceptional needs.*

### LCAP Goal 1 - Metrics

Metric	2020-21 Baseline	Desired Outcome for 2023-24	2021-22 Mid-Year Update	Status
School Accountability Report Card (adopted curricula)	<p>In 2020-21, implementation of previously adopted state-standards aligned curriculum for English Language Arts (McGraw Hill's Reading Wonders Program for grades TK-5), Math (My Math in grades TK-5 and Glencoe Math in grades 6-8), Science (FOSS in grades TK-5, CPO in grades 6-8) and Social Studies (Scott Foresman in grades TK-5, History Alive! TCI in grades 6-8) was maintained.</p> <p>During the 2019-20 school year, the district adopted McGraw Hill's Study Sync English Language Arts program for grades 6-8 (board adoption November 2019)</p>	<p>By 2023-24 subject- area curricula will be updated and board adopted in accordance with the district's adoption cycle in English- Language Arts, Mathematics, Science and Social Studies.</p> <p>Anticipated adoption dates are as follows:</p> <p>English-Language Arts (No new adoption. Continuation of current adoption cycle. Original adoption K-5 in 2017-18; grades 6-8 in 2019-20)</p> <p>Mathematics- review and adoption in 2022-23</p> <p>Science- adoption in 2021-22</p>	<p>New science curriculum adopted and implemented during the 2021-22 school year.</p> <p>All other board-adopted curricula were maintained.</p>	In progress

	A pilot of new Science curriculum aligned to CA Next Generation Science Standards began during the 2019-20 school year. This pilot was interrupted by the school closure due to the COVID-19 pandemic. This pilot continued during the 2020-21 school year with an anticipated adoption for the 2021-22 school year.	Social Studies- adoption in 2022-23		
Williams Uniform Complaints	In 2020-21 zero complaints were recorded.	Zero complaints will be recorded in Year 1, Year 2 or Year 3.	Zero complaints have been recorded in the 2021-22 school year.	In progress
Master Schedule (access to broad course of study)	In 2020-21 All students (100%) in grades K-8 were enrolled in broad courses of study as evidenced by the Master schedule and had access to standards-aligned textbooks, materials, and assessments.	The Master Schedule will demonstrate all students had access to a broad course of student in Year 1, Year 2, and Year 3.	A broad course of study is offered to all students during the 2021-22 school year.	Outcome met
Statewide Assessments (CAASPP)	The California Assessment of Student Performance and Progress (CAASPP) was not administered in Spring 2020 due to the COVID-19 school closure.	80% of all students tested (grades 3-8) will meet or exceeded standard on English Language Arts assessment.  70% of all students tested	2021 CAASPP results were as follows:  42% of all students tested (grades 3-8) met or exceeded standard for English Language Arts.	In progress

	<p>The following results indicate proficiency rates on statewide assessments (CAASPP) given May 2019:</p> <p>70% of all students tested (grades 3-8) met or exceeded standard on English Language Arts assessment. 22% of all students tested nearly met standard.</p> <p>57% of all students tested (grades 3-8) met or exceeded standard on Mathematics assessment. 26% of all students tested nearly met standard.</p> <p>0% of 3 students designated as English Language Learners (grades 3-8) met or exceeded standards on English Language Arts assessment.</p> <p>0% of 3 students designated as English Language Learners (grades 3-8) met or exceeded standards on Mathematics assessment.</p>	<p>(grades 3-8) will meet or exceeded standard on Mathematics assessment.</p> <p>50% of students designated as English Language Learners (grades 3-8) will meet or exceeded standards on English Language Arts assessment.</p> <p>50% of students designated as English Language Learners (grades 3-8) will meet or exceeded standards on Mathematics assessment.</p>	<p>25% of students tested nearly met standard.</p> <p>21% of all students tested (grades 3-8) met or exceeded standard for Math. 50% of students tested nearly met standard.</p> <p><i>CDE notes "Due to factors surrounding the novel coronavirus (COVID-19) pandemic, testing participation in 2020-21 varied. Care should be used when interpreting results."</i></p>	
English Language Proficiency rates (ELPAC)	<p>The Summative ELPAC was not administered to all students designated as English Learners during Spring 2020 due to the COVID-19 school closure. Only students who had</p>	<p>All students designated as English Learners will be administered the ELPAC assessment in Year 1, Year 2 and Year 3.</p>	<p>All identified students were administered the Initial ELPAC in September 2021.</p> <p>Student ELPAC data for Spring 2020 is not</p>	<p>In progress; Support staff position for designated language support remains unfilled</p>

	<p>completed all portions of the test prior to the campus closure received scores. Therefore data is not currently available to measure an increase in student performance on the ELPAC assessment.</p> <p>During the 2019-20 school year, a total of 13 students (31%) were identified as English Learners in grades TK-6. The most recent English Language Proficiency Assessment (ELPAC) results from Spring 2020 include results from the 5 students who completed all domains prior to the school closure. Of these students, 2 have somewhat developed English language skills (level 2), 2 have moderately developed English language skills (level 3) and 1 has well developed English language skills. Based on these results, 1 student was reclassified as Fluent English Proficient in September 2020.</p>	<p>85% of EL students will demonstrate appropriate annual growth, including an increase in overall proficiency level and reclassification as appropriate.</p>	<p>available (due to COVID-19 school closure). Therefore data is not currently available to measure an increase in student performance on the ELPAC assessment.</p> <p>During the 2020-21 school year, a total of 11 students (30%) were identified as English Learners in grades 1-7. The most recent English Language Proficiency Assessment (ELPAC) results from Spring 2021 indicate 36% have somewhat developed English language skills (level 2), 45% have moderately developed English language skills (level 3) and 9% have well developed English language skills (level 4).</p> <p>Based on these results and the examination of special factors, 3 students were reclassified as Fluent English Proficient during the 2021-22 school year.</p>	
English Learner reclassification rate	In 2020-21, 1 student (8%) was reclassified as Fluent English Proficient	By 2023-24, 90% of English Learners in grades 6-8 will be	During the 2021-22 school year, all identified students in grades 6-8	In progress

		reclassified as Fluent English Proficient before the completion of 6th grade.	were reclassified as Fluent English Proficient based on ELPAC results and the examination of special factors.	
Progress Reports for students with exceptional needs	In 2020-21 students receiving special education services made adequate yearly progress on goals as reported on Individualized Education Plan progress reports. Goals were monitored and updated as appropriate by special education staff through the IEP process.	By 2023-24, 100% of students receiving special education services will make adequate yearly progress on goals as reported on Individualized Education Plan progress reports.	During the 2021-22 school year, all student progress on special education goals are monitored and reported as appropriate by special education staff through the IEP process.	In progress
School Accountability Report Card (Teacher Credentials; Teacher Misassignments; Highly Qualified Teachers)	In 2020-21 all students received instruction from highly qualified teachers, 100% of whom will be appropriately assigned and credentialed.	By 2023-24, 100% of classroom teachers will be appropriately assigned and credentialed.	During the 2021-22 school year, all classroom teachers are appropriately assigned and credentialed.	Outcome met
Credential Monitoring Report	In 2020-21 all teachers were appropriately assigned and fully credentialed in the subject areas and for the pupils they were teaching.	By 2023-24, all teachers will be appropriately assigned and fully credentialed in the subject areas and for the pupils they are teaching.	During the 2021-22 school year, all teachers are appropriately assigned and fully credentialed in the subject areas and for the pupils they are teaching.	Outcome met

## LCAP Goal 1 - Actions

Action Title	Budgeted Expenditure	Estimated Actuals (1st Interim)	Implementation Note
Textbook & Materials	\$20,455	\$22,755	
Student assessments	\$9,161	\$3,764	
Placement for pupils with exceptional needs	\$165,662	\$26,304	
Designated language instruction	\$38,877	\$3,910	Support staff position for designated language support remains unfilled
Attract and retain highly-qualified staff	\$252,116	\$120,811	
Employee salary & benefits	\$56,007	\$32,831	
Professional Development	\$8,162	\$2,996	Educator Effectiveness (\$13,673) will carry over for use in 2022-23
Classroom configuration	\$347,144	\$125,043	
Enrollment	\$1,500	\$890	
Broad course of study	\$29,391	\$11,447	
Technology	\$30,707	\$22,990	

## LCAP Goal 2

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

### LCAP Goal 2 - Metrics

Metric	2020-21 Baseline	Desired Outcome for 2023-24	2021-22 Mid-Year Update	Status
School attendance rates	In 2019-20 school records indicate a 96% attendance rate. This reflects the most accurate baseline due to the revised attendance requirements during the 2020-21 school year.	By 2023-24 school records will indicate a 96% or higher attendance rate.	As of January 2022, student attendance rate is 90.3%	In progress
Chronic absenteeism rates	In 2019-20 school records indicate a chronic absenteeism rate of 5%. This reflects the most accurate baseline due to the revised attendance requirements during the 2020-21 school year.	By 2023-24, school records will indicate a 5% or lower chronic absenteeism rate.	For 2020-21 school year, chronic absenteeism rate was 5.4%	In progress
Pupil suspension/expulsion rates	In 2019-20 and 2021-21 there were zero (0) suspensions and expulsions.	By 2023-24 there will be zero suspensions or expulsions	As of January 2022 there have been zero suspensions or expulsions	In progress

Annual student survey results	Results from the annual school survey (February 2021) indicate that students in grades 5-8 have a positive perception of both classroom and school climate. The school climate is rated positively by students. When asked "I feel happy to be at this school", 80% of students responded "most/all of the time" and 7% responded "sometimes". The school was rated as safe by students. When asked "I feel safe in my school", 93% of students responded "most/all of the time" and 7% responded "sometimes". When asked, "At my school, there is a teacher or some other adult who really cares about me", 93% of students responded either "a little true" or "very true".	By 2023-24, student survey results will indicate a positive perception of classroom and school climate. At least 90% of respondents will respond "most/all of the time" to the following statements: "I feel happy to be at this school" "I feel safe in my school" "At my school, there is a teacher or some other adult who really cares about me"	Student survey will be administered in February or March 2022	Outcome unknown
Annual Facilities Inspection Report	The site maintained "good" status on the Facility Inspection Tool (FIT) (completed January 2020 and January 2021).	By 2023-24, records will indicate the site maintained a "good" status on the Facility Inspection Tool (FIT) in Year 1, Year 2 and Year 3	FIT was conducted in January 2022. The site maintained "good" status.	Outcome met.



## LCAP Goal 2 - Actions

Action Title	Budgeted Expenditure	Estimated Actuals (1st Interim)	Implementation Note
Social-emotional learning	\$6,899	\$4,122	Learning Recovery (\$3,398) materials/cost of Toolbox Project adoption and implementation
Counseling services	\$17,432	\$8,882	Extended Learning Opportunities (\$12,167) additional SEL training and BACR counseling; CARES (\$15,209) partial BACR contract for next year
Facilities Inspection	\$7,294	\$11,978	Increase Property/Liability Insurance (MSIA) provides inspection reports
Custodial work order system	\$42,060	\$27,138	CARES (\$15,209) additional custodial coverage and supplies
Deferred maintenance	\$10,000	\$ 0	This is Fund 14-Deferred Maintenance
Water system	\$16,900	\$8,079	Includes \$384 for bottled water
Risk management	\$ 0	\$ 0	Covered under Property/Liability and Administration staff
Emergency communication systems	\$3,145	\$3,565	
Emergency preparedness	\$5,471	\$1,600	
School lunch program	\$20,000	\$11,439	

### LCAP Goal 3

*Family and Community Engagement- Ensure all families are active participants in the school community*

#### LCAP Goal 3 - Metrics

Metric	2020-21 Baseline	Desired Outcome for 2023-24	2021-22 Mid-Year Update	Status
Annual Parent Survey	Results from our annual parent survey (February 2021) were recorded from 20 families (out of 28 families total). Of this year's 20 respondents, 6 (30%) were from Spanish-speaking households. 100% of respondents agree that "the school keeps me well-informed about school activities" and 100% of respondents "feel welcome to participate at school."	Response rate will be 90% or higher of all families and 80% or higher of Spanish-speaking families.  95% of respondents will agree "the school keeps me well-informed about school activities."  95% of respondents will "feel welcome to participate at school."	Parent survey will be administered in February or March 2022	Outcome unknown
Attendance at school events	In 2020-21 there were no in-person school events due to the COVID-19 pandemic.	Family attendance rates at school-sponsored events (Back to School Night, Winter Performance, Open House) will be 80% or higher.	As of January 2022, family attendance at school events has been 80% or higher (Back to School Night, Winter Performance)	In progress

Representation of all pupil groups in parent advisory committee (English Learner, low-income, exceptional needs)	In 2020-21 the parent advisory committee included parents of English Learner, low-income and exceptional needs students.	All parent advisory committees will include parents of English Learner, low-income and exceptional needs students in Year 1, Year 2 and Year 3.	Parent Advisory Committee will meet in April 2022	In progress
Access to interpretation/translation services	In 2020-21 100% of communications from school/classroom to home were translated into Spanish. Translation services were available for 100% of virtual events and parent-teacher conferences. Results from our annual parent survey (February 2021) were recorded from 20 families (out of 28 families total). Of this year's 20 respondents, 6 (30%) were from Spanish-speaking households. 100% of respondents agree that "the school keeps me well-informed about school activities" and 100% of respondents "feel welcome to participate at school."	95% of Spanish-speaking respondents will "feel welcome to participate at school."	As of January 2022, 100% of communications from school/classroom to home are translated into Spanish.  Parent survey will be administered in February or March 2022.	In progress

### LCAP Goal 3 - Actions

Action Title	Budgeted Expenditure	Estimated Actuals (1st Interim)	Implementation Note
School to home communication	\$11,905	\$5,202	
Communication preferences	\$ 0	\$ 0	
Parent liaison and translation services	\$1,487	\$ 446	ADR (\$604) support to parents with disabilities provided by JK
School board communications	\$1,850	\$2,482	Increase; Gamut Policy Platform
Volunteer communication platform			
Learning management system			

# Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Nicasio School District	Barbara Snekkevik Principal	bsnekkevik@nicasioschool.org (415) 662-2184

California's 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. The following is a one-time mid-year report to the local governing board or body and educational partners related to engagement on, and implementation of, these Acts.

A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2021-22 Local Control and Accountability Plan (LCAP).

Nicasio School District has engaged with Educational Partners for one-time Federal COVID-19 funds, including the expansion of counseling services through Bay Area Community Resources and partnering with local organizations (i.e. San Geronimo Valley Community Center, Shoreline School District) to provide expanded opportunities to identified students. This collaboration is on-going and will be included in the planning process for the 2022-23 LCAP (staff review in March 2022, Parent Advisory Committee Meeting in April 2022, Student Advisory Committee Meeting in April 2022).

Nicasio School District plans to engage its educational partners on the use of the following funds provided through the Budget Act of 2021 that were not included in the 2021-22 LCAP:

Educator Effectiveness Block Grant  
Expanded Learning Opportunities Program  
Pre-K Planning and Implementation  
CARES funding  
Special Education Learning Recovery and Alternative Dispute Resolution Plans

A description of how the LEA used, or plans to use, the additional concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.

Nicasio School District did not receive additional concentration funding.

A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.

Nicasio School District has engaged with Educational Partners for one-time Federal COVID-19 funds, including the expansion of counseling services through Bay Area Community Resources and partnering with local organizations (i.e. San Geronimo Valley Community Center, Shoreline School District) to provide expanded opportunities to identified students. This collaboration is on-going and will be included in planning for the 2022-23 LCAP.

A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.

Nicasio School District did not receive ESSER III funding.

A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA's 2021–22 LCAP and Annual Update.

Nicasio School District is using fiscal resources received for the 2021-22 school year to implement the requirements of applicable plans in a manner that is aligned with the following goals, actions, and expenditures of the LEA's 2021-22 LCAP.

Goal 1, Action 7 (Professional Development)

Goal 2, Action 1 (Social Emotional Learning)

Goal 2, Action 2 (Counseling Services)

Goal 2, Action 4 (Custodial Services)

Goal 3, Action 3 (Parent Liaison and Translation Services)

# Instructions for the Supplement to the Annual Update for the 2021–22 Local Control and Accountability Plan Year

*For additional questions or technical assistance related to the completion of the Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan (LCAP), please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at [lcff@cde.ca.gov](mailto:lcff@cde.ca.gov).*

## Introduction

California's 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. Section 124(e) of Assembly Bill 130 requires LEAs to present an update on the Annual Update to the 2021–22 LCAP and Budget Overview for Parents on or before February 28, 2022, at a regularly scheduled meeting of the governing board or body of the LEA. At this meeting, the LEA must include all of the following:

- The Supplement to the Annual Update for the 2021–22 LCAP (2021–22 Supplement);
- All available mid-year outcome data related to metrics identified in the 2021–22 LCAP; and
- Mid-year expenditure and implementation data on all actions identified in the 2021–22 LCAP.

When reporting available mid-year outcome, expenditure, and implementation data, LEAs have flexibility to provide this information as best suits the local context, provided that it is succinct and contains a level of detail that is meaningful and accessible for the LEA's educational partners.

The 2021–22 Supplement is considered part of the 2022–23 LCAP for the purposes of adoption, review, and approval, and must be included with the LCAP as follows:

- The 2022–23 Budget Overview for Parents
- The 2021–22 Supplement
- The 2022–23 LCAP
- The Action Tables for the 2022–23 LCAP
- The Instructions for the LCAP Template

As such, the 2021–22 Supplement will be submitted for review and approval as part of the LEA's 2022–23 LCAP.

## Instructions

Respond to the following prompts, as required. In responding to these prompts, LEAs must, to the greatest extent practicable, provide succinct responses that contain a level of detail that will be meaningful and accessible for the LEA's educational partners and the broader public and must, to the greatest extent practicable, use language that is understandable and accessible to parents.

In responding to these prompts, the LEA has flexibility to reference information provided in other planning documents. An LEA that chooses to

reference information provided in other planning documents must identify the plan(s) being referenced, where the plan(s) are located (such as a link to a web page), and where in the plan the information being referenced may be found.

**Prompt 1:** *“A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2020–21 Local Control and Accountability Plan (LCAP).”*

In general, LEAs have flexibility in deciding what funds are included in the LCAP and to what extent those funds are included. If the LEA received funding through the Budget Act of 2021 that it would have typically included within its LCAP, identify the funds provided in the Budget Act of 2021 that were not included in the LCAP and provide a description of how the LEA has engaged its educational partners on the use of funds. If an LEA included the applicable funds in its adopted 2021–22 LCAP, provide this explanation.

**Prompt 2:** *“A description of how LEA used, or plans to use, the concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.”*

If LEA does not receive a concentration grant or the concentration grant add-on, provide this explanation.

Describe how the LEA is using, or plans to use, the concentration grant add-on funds received consistent with California *Education Code* Section 42238.02, as amended, to increase the number of certificated staff, classified staff, or both, including custodial staff, who provide direct services to students on school campuses with greater than 55 percent unduplicated pupil enrollment, as compared to schools with an enrollment of unduplicated students that is equal to or less than 55 percent.

In the event that the additional concentration grant add-on is not sufficient to increase the number of staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, describe how the LEA is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

**Prompt 3:** *“A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.”*

If the LEA did not receive one-time federal funding to support recovery from the COVID-19 pandemic and the impacts of distance learning on students, provide this explanation.

Describe how and when the LEA engaged its educational partners on the use of one-time federal funds it received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on students. See the COVID-19 Relief Funding Summary Sheet web page (<https://www.cde.ca.gov/fg/cr/relieffunds.asp>) for a listing of COVID-19 relief funding and the Federal Stimulus Funding web page (<https://www.cde.ca.gov/fg/cr/>) for additional information on these funds. The LEA is not required to describe engagement that has taken place related to state funds.

**Prompt 4:** *“A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.”*



If an LEA does not receive ESSER III funding, provide this explanation.

Describe the LEA's implementation of its efforts to maintain the health and safety of students, educators, and other staff and ensure the continuity of services, as required by the federal American Rescue Plan Act of 2021, and its implementation of the federal Elementary and Secondary School Emergency Relief (ESSER) expenditure plan to date, including successes and challenges.

**Prompt 5:** "A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA's 2021–22 LCAP and Annual Update."

Summarize how the LEA is using its fiscal resources received for the 2021–22 school year to implement the requirements of applicable plans in a manner that is aligned with the LEA's 2021–22 LCAP. For purposes of responding to this prompt, "applicable plans" include the Safe Return to In-Person Instruction and Continuity of Services Plan and the ESSER III Expenditure Plan.

California Department of Education  
November 2021



Agenda Item # 3ci



JARED BLUMENFELD  
SECRETARY FOR  
ENVIRONMENTAL PROTECTION

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## State Water Resources Control Board Division of Drinking Water

January 7, 2022

Water System No. 2100582

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

### **CITATION NO. 02\_18\_22C\_003 DISINFECTION BYPRODUCTS MAXIMUM CONTAMINANT LEVEL VIOLATION FOR SECOND, THIRD AND FOURTH QUARTERS 2021**

Enclosed is Citation No. 02\_18\_22C\_003 (hereinafter "Citation") issued to the Nicasio School (hereinafter "System") public water system. Please note there are legally enforceable deadlines associated with this Citation.

The System will be billed at the State Water Resources Control Board's (hereinafter "State Water Board") hourly rate for the time spent on issuing this Citation. California Health and Safety Code (hereinafter "CHSC") Section 116577 provides that a public water system must reimburse the State Water Board for actual costs incurred by the State Water Board for specified enforcement actions, including preparing, issuing, and monitoring compliance with a citation. At this time, the State Water Board has spent approximately one hour on enforcement activities associated with this violation.

The System will receive a bill sent from the State Water Board 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 under authority delegated to an officer or employee of the State Water Board under Article 8 (commencing with CHSC, Section 116625) or Article 9 (commencing with CHSC, Section 116650), of the Safe Drinking Water Act (CHSC, Division 104, Part 12, Chapter 4), may file a petition with the State Water Board for reconsideration of the citation, order or decision.

Petitions must be received by the State Water Board within 30 days of the issuance of the citation, order, or decision by the officer or employee of the State Water Board. The date of issuance is the date when the Division of Drinking Water mails a copy of the citation, order, or decision. If the 30th day falls on a Saturday, Sunday, or state holiday, the petition is due the following business day by 5:00 p.m.

---

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

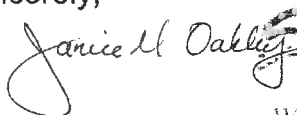
Information regarding filing petitions may be found at:

[http://www.waterboards.ca.gov/drinking\\_water/programs/petitions/index.shtml](http://www.waterboards.ca.gov/drinking_water/programs/petitions/index.shtml)

If you have any questions regarding this matter, please contact Patrick Kalvass of my staff at [patrick.kalvass@waterboards.ca.gov](mailto:patrick.kalvass@waterboards.ca.gov).

General inquiries to our office can be made by emailing [dwpdist18@waterboards.ca.gov](mailto:dwpdist18@waterboards.ca.gov) or by calling (707) 576-2145.

Sincerely,



Digitally signed by Janice M

Oakley

Date: 2022.01.07 09:34:08 -08'00'

Water Boards

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

Enclosures

Certified Mail No. 7020 1290 0000 9078 6755

cc: Gary Mickelson via email [gary@jdypumpwell.com](mailto:gary@jdypumpwell.com)  
Adam Kirkland via email [gary@jerryanddonsyager.com](mailto:gary@jerryanddonsyager.com)  
Rebecca Ng via email [RN@marincounty.org](mailto:RN@marincounty.org)

2100582/Enforcement  
02\_18\_22C\_003\_2100582\_02/PCK

STATE OF CALIFORNIA  
STATE WATER RESOURCES CONTROL BOARD  
DIVISION OF DRINKING WATER

**Name of Public Water System:** Nicasio School

**Water System No:** 2100582

**Attention:** Mikki McIntyre, Manager

P.O. Box 711

Nicasio CA 94946

**Issued:** January 7, 2022

**CITATION FOR NONCOMPLIANCE**

**CALIFORNIA HEALTH AND SAFETY CODE, SECTION 116555 AND  
CALIFORNIA CODE OF REGULATIONS, TITLE 22, SECTION 64533**

**DISINFECTION BYPRODUCTS MAXIMUM CONTAMINANT LEVEL VIOLATION  
SECOND, THIRD, AND FOURTH QUARTERS 2021**

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

1 The State Water Board, acting by and through its Division of Drinking Water and the  
2 Deputy Director for the Division, hereby issues Citation No. 02\_18\_22C\_003  
3 (hereinafter "Citation"), pursuant to Section 116650 of the CHSC to the Nicasio School  
4 water system (hereinafter "System") for violation of CHSC, Section 116555 and  
5 California Code of Regulations (hereinafter "CCR"), Title 22, Section 64533, *Maximum*  
6 *Contaminant Levels* (hereinafter "MCL") *for Disinfection Byproducts*.

### 8 STATEMENT OF FACTS

9 The System is classified as a nontransient-noncommunity public water system with a  
10 population of 40 persons served through 5 service connections. The System is using  
11 Well 01 to supply potable water to the distribution system. The System uses sodium  
12 hypochlorite for disinfection.

13  
14 CHSC, Section 116555 requires all public water systems to comply with primary  
15 drinking water standards as defined in CHSC, Section 116275(c). Primary drinking  
16 water standards include maximum levels of contaminants, specific treatment standards,  
17 and monitoring and reporting requirements as specified in regulations adopted by the  
18 State Water Board.

19  
20 CCR, Title 22, Section 64533 states that public water systems shall comply with the  
21 primary MCLs established in Table 64533-A. The MCLs for Total Trihalomethanes  
22 (hereinafter "TTHM") and Haloacetic Acids Five (hereinafter "HAA5") are 0.080 and  
23 0.060 milligrams per liter (hereinafter "mg/L"), respectively.

24  
25 Pursuant to CCR, Title 22, Section 64534.2(d) the System is required to collect one  
26 distribution system sample quarterly, from the sampling sites listed on its approved  
27 Stage 2 Disinfection Byproducts Monitoring Plan. Under CCR, Title 22, Section

64535.2 compliance with the TTHM and HAA5 MCLs is based on a locational running annual average, calculated quarterly, for each monitoring location.

The State Water Board has received laboratory results for HAA5 from "DIST - HOSE BIB EAST END OF N. BLDG". The locational running annual average HAA5 concentration from "DIST - HOSE BIB EAST END OF N. BLDG" in the Second, Third, and Fourth Quarters of 2021 were 0.063 mg/L, 0.064 mg/L, and 0.066, respectively. A summary of the System's HAA5 monitoring results is presented in Table 1 below:

**Table 1 – DIST - HOSE BIB EAST END OF N. BLDG**

**HAA5 Sample Results (ug/L)**

Compliance Period	Sample Date	Result	Locational Running Annual Average
2021 Quarter 4	11-11-2021	72.87	65.62
2021 Quarter 3	08-05-2021	66.59	63.65
2021 Quarter 2	05-06-2021	57	63.00
2021 Quarter 1	02-11-2021	66	59.75
2020 Quarter 4	11-12-2020	65	55.25

**DETERMINATION**

The State Water Board has determined that the System has failed to comply with a primary drinking water standard pursuant to CHSC, Section 116555 and the HAA5 MCL pursuant to CCR, Title 22, Section 64533.

**DIRECTIVES**

The System is hereby directed to take the following actions:

1. Comply with CCR, Title 22, Section 64533.

- 1       2. By **February 4, 2022**, notify all persons served by the System of the HAA5  
2       maximum contaminant level violation, in conformance with CCR, Title 22,  
3       Sections 64463.4 and 64465. Public notification to the persons served by the  
4       System must continue quarterly until the State Water Board determines that the  
5       HAA5 MCL violation is resolved. Appendix 1: Notification Template must be  
6       used to fulfill this directive, unless otherwise approved by the State Water Board.  
7       The contents of the public notices must be approved by the State Water Board  
8       prior to issuance. **The System must edit the wording of the public notice as**  
9       **necessary.** The public notice must be completed in accordance with the  
10      following:  
11  
12      • Posting of the public notice in conspicuous places within the area served by  
13      the water system. The notice must remain posted in place for as long as the  
14      violation or occurrence continues, but for no less than seven consecutive  
15      days and;  
16      • By one of the following secondary methods to reach persons not likely to be  
17      reached by posting;  
18          ➤ By publication in a local newspaper or newsletter distributed to customers,  
19          by internet posting of the notice or by direct delivery to each customer  
20          served by the System. If the water system opts to issue the notice via  
21          internet website, the public notice must remain posted for a minimum of  
22          seven (7) consecutive days.  
23  
24      3. The System shall include these violations in the 2021 Consumer Confidence  
25      Report in accordance with CCR, Title 22, Section 64481, and submit a completed  
26      Consumer Confidence Report Certification form to the State Water Board by  
27      October 1, 2022.





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

3  
4 **PARTIES BOUND**

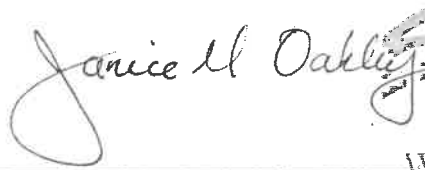
5 This Citation shall apply to and be binding upon the System, its owners, shareholders,  
6 officers, directors, agents, employees, contractors, successors, and assignees.

7  
8 **SEVERABILITY**

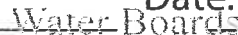
9 The directives of this Citation are severable, and the System must comply with each  
10 and every provision thereof notwithstanding the effectiveness of any provision.

**FURTHER ENFORCEMENT ACTION**

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

Digitally signed by Janice M  
Oakley

Date: 2022.01.07 09:29:36 -08'00'



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

**Appendices:**

1. Notification Template
2. Certification of Completion of Public Notification
3. Notification of Receipt
4. Operational Evaluation Reporting Form



Certified Mail No. 7020 1290 0000 9078 6755

# Nicasio School District

Since 1862

Board of Trustees

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

Agenda Item # 5a

## MINUTES

Annual Organizational Meeting of the Nicasio School District Board of Trustees

**Tuesday, December 14, 2021 5pm**

*5555 Nicasio Valley Road, California*

This meeting was held via videoconference pursuant to Executive Order N-25-20 issued by California Governor Gavin Newsom on March 12, 2020. Videoconference access information was posted on the District website:  
<http://www.nicasioschool.org/index.php/school-board/board-meetings>

### 1. Opening Business

- a. Call to Order at 5:03pm
- b. Roll Call *Present* (via videoconference): **Trustees Elaine Doss, Mark Burton and Daniel Ager** *Also in attendance* (via videoconference): **Interim Superintendent Nancy Neu, Principal Barbara Snekkevik, Chief Business Official Margie Bonardi and District Secretary Mikki McIntyre.**
- c. Patriotic Moment observed in the hope that our democracy will prevail.

### 2. Approval and Adoption of Open Session Agenda Action: M/S: Burton/Ager to approve and adopt Agenda **Vote: 3/0** Ayes: Ager, Burton and Doss; Noes: None

### 3. Reports

- a. Trustee/Superintendent/Principal Announcements
  - Interim Supt. Neu reported the following:
    - At the 12/1 Superintendents meeting, Dr. Lisa Santora reported that 85% of Marinites ages 12 and up are fully vaccinated, and 62% of those ages 5-11 have received at one dose of the vaccine. She also described a Covid outbreak at a Larkspur-Corte Madera school, citing it as an example of what can happen if Covid prevention guidelines and protocols are not strictly followed. Additionally, the Pfizer vaccine booster has received FDA approval for 16-17 year-olds.
    - It is expected that Covid vaccinations may be mandated for students and staff in the 2022-23 school year. At this time medical and personal belief exemptions will be permitted.
    - School districts are encouraged to implement a local vaccine mandate. MCOE has already issued such a mandate for its staff.
    - Everyone is encouraged to follow the Covid prevention guidelines during the holidays. Rapid antigen tests have been distributed to all schools, and all staff and students are expected to test before returning to school from the holidays.
    - Interim Supt. Neu and Principal Snekkevik have worked shifts at the youth “superpod” vaccine clinics, organized in partnership with Marin Health Department, MCOE and Safeway’s pharmacies. It is a very impressive, coordinated effort that Mary Jane Burke has been very involved with.
    - All of the District’s 7<sup>th</sup> and 8<sup>th</sup> grade students are fully vaccinated. A trustee requested a vaccination rate update for the next meeting.

- California State Senator Mark McGuire spoke to the countywide superintendents about the proposed 230-unit San Quentin school staff housing project. He expressed interest in meeting with any other district that has available property. The state and federal governments will partner with the districts to acquire the property, and will fund housing projects for staff. At least three districts intend to follow up with him.
- Senator McGuire also talked about next year's funding. There will be a pool of one time funds for another year, which means the pension increase will be covered next year with one-time funds. He also discussed the issue of special education and the encroachment. The deficit of special education funding in the county is more than that all of the bonds combined. It is an issue he is very aware of, and committed to finding a long-term fix.
- Principal Snekkevik reported the following:
  - Events & Activities: Veterans Day, Nov. 11, Spirit Day: Patriot's Day, Nov. 12, End of Trimester 1 & Early Dismissal, Nov. 12, Thanksgiving Recess, Nov. 22-26, Square 1 Art Fundraiser (coordinated by Nancy Lunny) raised \$244, All-School Assembly, Nov. 29, December's Life Skill: Confidence, Parent-Teacher Conferences, Dec. 1-2, Toy Drive for Marin County Sheriff's Dept., Ongoing participation in BinaxNOW Rapid Antigen Testing (CDPH program), CDPH Return-From-Break iHealth Rapid Antigen Testing Program (one test kit per student/staff member)
  - Staff Updates: Open position for Instructional Assistant, On-going Public Health Liaison meetings (weekly), MCFL Kindergarten story time after school on Tuesdays with Iris ends 12/14
  - Site Updates: Zero Waste Marin School Program - waste audit Nov. 8, Septic inspection report received
  - Upcoming Events: Student Council Raffle, Dec. 13-16, Holiday Craft Faire, Dec. 16, Winter Performance (*Frozen*), Dec. 16, Spirit Day (Pajama Day) & Noon-Dismissal, Dec. 17, Winter Recess, Dec. 20- Jan. 2, Teacher Work Day, Jan. 3, Students return to school, Jan. 4, Martin Luther King Jr. holiday, Jan. 17
- Trustee Burton reported the following:
  - The "Better Together Marin" group he described participating in last month seems to have switched its focus to that of a watchdog group as various district consolidations are considered. He does not expect much to come about on that topic in the near future.

#### 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 *Discussion:* Interim Supt. Neu explained that annual meetings now need to occur before Dec. 15, and this year, the District doesn't have anyone to swear-in, but this is when that would occur if it did. She said that in the past, the annual Board calendar was approved at this meeting, but it was decided it would make more sense to approve the calendar at the end of the academic year (i.e. June) for the following year.  
Action: **M/S: Burton/Doss** to elect Elaine Doss, President; Mark Burton, Clerk; and Daniel Ager, MCSBA **Vote: 3/0** Ayes: Doss, Burton, Ager; Noes: None

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

## 6. Consent Agenda

- a. Approval of Minutes: November 4, 2021 Regular Meeting of the Board of Trustees
- b. Ratify Warrants Paid: November, 2021  
**Action: M/S: Burton/Ager** to approve Consent Agenda **Vote: 3/0** Ayes: Doss, Burton and Ager; Noes: None

## 7. Action

- a. 2021-22 First Interim Report *Discussion*: CBO Bonardi presented the report. She reported total first interim revenues of \$1,220,996 and expenditures of \$1,277,853, with a net fund balance decrease of \$56,857. Interim CBO Bonardi noted that the District is spending more money than it is earning, however, it is spending down one-time funding it received last year. The one-time federal funds are intended to mitigate impacts of Covid, such as janitorial, testing supplies, staff development, etc., and the District opted for staff development. The District is still considering what to do with state funding for extended learning opportunities. It is challenging to find local agencies that can provide services that extend the school day and add a summer program. It is unclear whether the funds can be used for planning or if they must be used for program implementation. The District will include initial funding to plan the program in the budget. The county is conducting meetings regarding what these programs will look like. The same holds true for the school lunch program. CBO Bonardi said the District's largest expenditures right now are its services costs for contracting with MCOE for Special Education. It is one expenditure that cannot be predicted precisely, she said, noting that over the last three years, the District has actually lost special education students, thereby lowering its costs, but that will not be determined for this year until second interim. She summarized that overall, when looking at the multiyear projections, the District is doing really well, and is meeting every benchmark for reserves. The District's audit was just completed and will be presented to the Board at the February meeting.  
**Action: M/S: Burton/Ager** to approve 2021-22 First Interim Report **Vote: 3/0** Ayes: Doss, Burton and Ager; Noes: None
- b. Disposal of Instructional Materials *Discussion*: Interim Supt. Neu said the principal and staff have gone through the curriculum and set aside outdated instructional materials along with other unusable equipment/supplies for the Board's approval for disposal.  
**Action: M/S: Burton/Ager** to approve Disposal of Instructional Materials **Vote: 3/0** Ayes: Doss, Burton and Ager; Noes: None
- c. Consider Capacities for Interdistrict Transfer Attendance into Nicasio School District for 2022-23 *Discussion*: Interim Supt. Neu said that the Board reviews capacity limits annually for classroom configurations for Interdistrict Transfer Attendance for the following year. She noted that the goal is to maintain a balance of grades. Staff is recommending maintaining current capacities.  
**Action: M/S: Burton/Ager** to Approve Maintaining Existing Classroom Capacities for Interdistrict Transfer Attendance into Nicasio School District for 2022-23 **Vote: 3/0** Ayes: Doss, Burton and Ager; Noes: None
- d. Educator Effectiveness Block Grant Proposal *Discussion*: Principal Snekkevik explained that the District is allocated a California Block Grant of \$13,673, and with an anticipated transitional kindergarten program expansion, the decision was made to earmark the funds

for coaching and mentoring of staff. Interim Supt. Neu added that more information about transitional kindergarten will be provided at the February Board meeting.

**Action: M/S: Burton/Ager** to Approve the Educator Effectiveness Block Grant Proposal

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

- e. Proposed 2022-23 Annual Calendar

**Action: M/S: Burton/Ager** to Approve Proposed 2022-23 Annual Calendar **Vote: 3/0** Ayes: Doss, Burton and Ager; Noes: None

- f. Updated Brown Act Teleconferencing/Virtual Meeting Requirements (AB 361) *Discussion:* Interim Supt. Neu said there is no new update mandating a return to in-person meetings, however, the Board would need to vote if they want to conduct the next meeting by teleconference. A trustee said that since the state has issued a new mask mandate, it would be prudent to hold the next meeting remotely.

**Action: M/S: Burton/Ager** to Approve Conducting February Board meeting via Zoom **Vote: 3/0** Ayes: Doss, Burton and Ager; Noes: None

#### 8. Correspondence

- a. Certification of 2020-21 Unaudited Actuals, Kate Lane, MCOE Assistant Superintendent, October, 15, 2021

#### 9. Conclusion

- a. Agenda items for upcoming Board Agenda
- Update on Transitional Kindergarten
  - Vaccination Rate Update
  - SARC
  - June 30, 2021 Audit Report

- b. Adjournment

**Action: M/S: Burton/Ager** to adjourn meeting at 6:06pm pm **Vote: 3/0** Ayes: Doss, Burton, Ager; Noes: None

Respectfully Submitted,

Mikki McIntyre

☐ Unadopted    ☐ Adopted

---

Mark Burton, Board Clerk

# Nicasio School District

Since 1862

Board of Trustees

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

---

**To:** Nicasio School District Board of Trustees  
**From:** Margie Bonardi, CBO  
**Date:** February 3, 2022  
**Re:** Monthly Warrant Approval

**Objective:** To Approve Monthly Warrants

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

**Funding Source/Cost:** All Funding Sources –December 2021& January 2022. Batch totals:  
\$ 96,812.18  
Batches: 014-022

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

APY250 L.00.06

Marin County Office of Education  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 11/17/2021

01/26/22 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
BATCH: 0015 GF 11/15/21  
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		
20307460	001468/	PAOLA & RAFAEL BARAJAS				
		PO-220008	1. 01-6500-0-5840.00-5770-3600-000-706-000	OCT 2021 MILEAGE		115.58
			WARRANT TOTAL			\$115.58
20307461	000807/	JERRY & DON'S PUMP & WELL				
		PO-220035	1. 01-0000-0-5535.00-0000-8200-000-000-000	151158-IN		1,071.92
			WARRANT TOTAL			\$1,071.92
20307462	000007/	OFFICE DEPOT				
		PO-220150	2. 01-1100-0-4300.00-1110-1010-000-000-000	203421989002		6.38
			WARRANT TOTAL			\$6.38
20307463	001158/	PAUL DOLCINI SEWER SVC & PLUMB				
		PO-220157	1. 01-0000-0-5610.00-0000-8100-000-000-000	11965		361.20
			WARRANT TOTAL			\$361.20
20307464	000021/	RECOLOGY				
		PO-220019	1. 01-0000-0-5550.00-0000-8200-000-000-000	25517483		330.74
			WARRANT TOTAL			\$330.74
20307465	001272/	RAUL SALDANA				
		PO-220029	1. 01-0000-0-5840.00-0000-8200-000-000-000	NOVEMBER 2021		400.00
			WARRANT TOTAL			\$400.00
20307466	001260/	SILYCO				
		PO-220031	1. 01-5830-0-5849.00-1110-1010-000-000-000	SEPT 2021		850.00
			1. 01-5830-0-5849.00-1110-1010-000-000-000	OCT 2021		850.00
			WARRANT TOTAL			\$1,700.00
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	7	TOTAL AMOUNT OF CHECKS:	\$3,985.82*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	7	TOTAL AMOUNT:	\$3,985.82*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	7	TOTAL AMOUNT OF CHECKS:	\$3,985.82*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	7	TOTAL AMOUNT:	\$3,985.82*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	7	TOTAL AMOUNT OF CHECKS:	\$3,985.82*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	7	TOTAL AMOUNT:	\$3,985.82*



APY250 L,00.06

Marin County Office of Education  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 12/01/2021

01/26/22 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
BATCH: 0016 GF 12/01/21  
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		
20308456	000922/	AMERIGAS				
	PO-220003	1.	01-0000-0-5505.00-0000-8200-000-000-000	3128889649		570.90
			WARRANT TOTAL			\$570.90
20308457	001449/	INYO				
	PO-220034	1.	01-9322-0-5940.00-1110-1010-000-000-000	3200155121A NOV 2021		500.00
			WARRANT TOTAL			\$500.00
20308458	001272/	RAUL SALDANA				
	PO-220029	1.	01-0000-0-5840.00-0000-8200-000-000-000	PRIOR YR 04/2021 STALE DATE		400.00
			WARRANT TOTAL			\$400.00
20308459	001187/	SCHOOL SPECIALTY LLC				
	PO-220102	1.	01-9040-0-4100.00-1110-1010-000-000-000	208128997907		4.12
			WARRANT TOTAL			\$4.12
20308460	001260/	SILYCO				
	PO-220031	3.	01-1400-0-5849.00-1110-1010-000-000-000	NOVEMBER 2021		850.00
			WARRANT TOTAL			\$850.00
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	5	TOTAL AMOUNT OF CHECKS:	\$2,325.02*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	5	TOTAL AMOUNT:	\$2,325.02*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	5	TOTAL AMOUNT OF CHECKS:	\$2,325.02*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	5	TOTAL AMOUNT:	\$2,325.02*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	5	TOTAL AMOUNT OF CHECKS:	\$2,325.02*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	5	TOTAL AMOUNT:	\$2,325.02*

APY250 L.00.06

Marin County Office of Education  
 COMMERCIAL WARRANT REGISTER  
 FOR WARRANTS DATED 12/03/2021

01/26/22 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
 BATCH: 0017 RANCHO OCT NOV INVOICES  
 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			
20308776	001486/	RANCHO NICASIO LLC					
	PO-220028	1.	01-0000-0-4300.00-0000-3700-000-000-000	OCTOBER 2021 MEALS		2,844.00	
		1.	01-0000-0-4300.00-0000-3700-000-000-000	NOVEMBER 2021 MEALS		2,280.00	
			WARRANT TOTAL			\$5,124.00	
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	1	TOTAL AMOUNT OF CHECKS:	\$5,124.00*	
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*	
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*	
			TOTAL PAYMENTS:	1	TOTAL AMOUNT:	\$5,124.00*	
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	1	TOTAL AMOUNT OF CHECKS:	\$5,124.00*	
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*	
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*	
			TOTAL PAYMENTS:	1	TOTAL AMOUNT:	\$5,124.00*	
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	1	TOTAL AMOUNT OF CHECKS:	\$5,124.00*	
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*	
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*	
			TOTAL PAYMENTS:	1	TOTAL AMOUNT:	\$5,124.00*	

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
BATCH: 0018 GF 12/08/21  
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	
20309173	001422/	AAERO HEATING & SHEET METAL IN				
		PO-220001	1. 01-0000-0-5610.00-0000-8100-000-000-000	95487	- PARTIAL PAY	975.00
		PO-220158	1. 01-0000-0-5610.00-0000-8100-000-000-000	95763		997.00
		PV-220025	01-0000-0-5610.00-0000-8119-000-000-000	YEARLY MT, REPAIR		1,227.00
			WARRANT TOTAL			\$3,199.00
20309174	001204/	ADT COMMERCIAL				
		PO-220002	1. 01-0000-0-5620.00-0000-8300-000-000-000	142833283		116.62
			WARRANT TOTAL			\$116.62
20309175	000067/	AMERICAN CLASSICAL LEAGUE				
		PO-220161	1. 01-1100-0-4300.00-1110-1010-000-345-000	33069		70.00
			WARRANT TOTAL			\$70.00
20309176	000568/	AT&T				
		PO-220004	1. 01-0000-0-5970.00-0000-2700-000-000-000	000017339337		93.91
			WARRANT TOTAL			\$93.91
20309177	001512/	CITI CARDS				
		PV-220024	01-0000-0-4300.00-0000-2700-000-000-000	STAFF DEV SUP		44.16
			01-0000-0-4300.00-0000-2700-000-000-000	EMERGENCY SUPPLIES		15.96
			01-0000-0-4300.00-0000-3700-000-000-000	LUNCH SUPPLIES		8.99
			01-0000-0-4300.00-0000-8200-000-000-000	CUSTODIAL SUPP		61.26
			01-3217-0-4300.00-1110-1010-000-000-000	COVID TEST KITS		47.98
			01-9315-0-4300.00-1110-1010-000-000-000	STUDENT COUNCIL SUPPLIES		14.09
			WARRANT TOTAL			\$192.44
20309178	001461/	GREAT AMERICAN FINANCIAL CORP				
		PO-220043	1. 01-0000-0-5840.00-0000-2700-000-000-050	30467175 / 30274422		376.71
			WARRANT TOTAL			\$376.71
20309179	000007/	OFFICE DEPOT				
		PO-220159	1. 01-1100-0-4300.00-1110-1010-000-000-000	210929243001		90.67

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
BATCH: 0018 GF 12/08/21  
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		
		1.	01-1100-0-4300.00-1110-1010-000-000-000	210929224002		13.49
	PO-220160	1.	01-0000-0-4300.00-0000-8200-000-000-000	212123370001		24.12
		1.	01-0000-0-4300.00-0000-8200-000-000-000	212123369001		26.72
		2.	01-1100-0-4300.00-1110-1010-000-000-000	212123370001		114.73
			WARRANT TOTAL			\$269.73
20309180	000012/		P G & E			
	PO-220014	1.	01-0000-0-5510.00-0000-8200-000-000-000	49646728706		55.58
		1.	01-0000-0-5510.00-0000-8200-000-000-000	85167765363-4		891.94
			WARRANT TOTAL			\$947.52
20309181	001505/		READYREDRESH			
	PO-220134	1.	01-0000-0-4315.00-0000-8200-000-000-000	01J6703289400 10/12 DELIVERY		239.89
			WARRANT TOTAL			\$239.89
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	9	TOTAL AMOUNT OF CHECKS:	\$5,505.82*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	9	TOTAL AMOUNT:	\$5,505.82*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	9	TOTAL AMOUNT OF CHECKS:	\$5,505.82*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	9	TOTAL AMOUNT:	\$5,505.82*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	9	TOTAL AMOUNT OF CHECKS:	\$5,505.82*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	9	TOTAL AMOUNT:	\$5,505.82*

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
BATCH: 0020 GF 01/05/22  
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		
20311034	000199/	APPLE INC				
		PO-220154	1. 01-9322-0-4410.00-1110-1010-000-000	AG34564811		6,184.74
			WARRANT TOTAL			\$6,184.74
20311035	001335/	CON E SOLUTIONS				
		PO-220020	1. 01-0000-0-5840.00-0000-2700-000-000-000	OCT 1-DEC14, 2021		422.50
			WARRANT TOTAL			\$422.50
20311036	001149/	MARIN COUNTY OFFICE OF ED				
		PV-220028	01-0000-0-5840.00-0000-2700-000-199-000	PR YR CBO COSTS 6/30.21		19,509.67
			01-0000-0-9526.00-0000-0000-000-000-000	PR YR SHORT JUNE BENS		0.11
			WARRANT TOTAL			\$19,509.78
20311037	001513/	SAFE LOCKDOWNS LLC				
		PO-220167	1. 01-0000-0-4300.00-0000-8200-000-000-000	1638		129.05
			WARRANT TOTAL			\$129.05
20311038	001418/	BARBARA SNEKKEVIK				
		PV-220027	01-0000-0-4300.00-0000-2700-000-000-000	REIMB PRINCIPAL		36.70
			01-9315-0-4300.00-1110-1010-000-000-000	REIMB PRINCIPAL		33.55
			WARRANT TOTAL			\$70.25
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	5	TOTAL AMOUNT OF CHECKS:	\$26,316.32*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	5	TOTAL AMOUNT:	\$26,316.32*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	5	TOTAL AMOUNT OF CHECKS:	\$26,316.32*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	5	TOTAL AMOUNT:	\$26,316.32*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	5	TOTAL AMOUNT OF CHECKS:	\$26,316.32*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	5	TOTAL AMOUNT:	\$26,316.32*

APY250 L.00.06

Marin County Office of Education  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 01/12/2022

01/26/22 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
BATCH: 0021 GF 01/12/22  
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		
20311672	001204/	ADT COMMERCIAL				
		PO-220002	1. 01-0000-0-5620.00-0000-8300-000-000-000	143325861		116.62
			WARRANT TOTAL			\$116.62
20311673	000922/	AMERIGAS				
		PO-220003	1. 01-0000-0-5505.00-0000-8200-000-000-000	3130594783		2,230.31
			WARRANT TOTAL			\$2,230.31
20311674	000568/	AT&T				
		PO-220004	1. 01-0000-0-5970.00-0000-2700-000-000-000	000017484769		95.05
			WARRANT TOTAL			\$95.05
20311675	001419/	AYS ENGINEERING GROUP				
		PO-220005	1. 01-0000-0-5540.00-0000-8200-000-000-000	6444		611.50
			WARRANT TOTAL			\$611.50
20311676	001341/	COMMON SENSE BUSINESS SOLUTION				
		PO-220046	1. 01-0000-0-5840.00-0000-2700-000-000-050	52746		70.98
			WARRANT TOTAL			\$70.98
20311677	001373/	EDMENTUM INC				
		PV-220032	01-5830-0-4300.00-1110-1010-000-000-000	READING EGGS PROGRAM LICENSE		120.00
			WARRANT TOTAL			\$120.00
20311678	001461/	GREAT AMERICAN FINANCIAL CORP				
		PO-220043	1. 01-0000-0-5840.00-0000-2700-000-000-050	30663414		202.43
			WARRANT TOTAL			\$202.43
20311679	001449/	INYO				
		PO-220034	1. 01-9322-0-5940.00-1110-1010-000-000-000	3200155121B AND PAST DUE DEC 1		1,000.00
			WARRANT TOTAL			\$1,000.00
20311680	000807/	JERRY & DON'S PUMP & WELL				
		PO-220035	1. 01-0000-0-5535.00-0000-8200-000-000-000	0152057		1,956.33
			1. 01-0000-0-5535.00-0000-8200-000-000-000	0151637		1,302.73
			WARRANT TOTAL			\$3,259.06

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
BATCH: 0021 GF 01/12/22  
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		
20311681	000698/	NASCO				
	PV-220031		01-1100-0-4300.00-1110-1010-000-678-000	INV 193901		6.77
			WARRANT TOTAL			\$6.77
20311682	001323/	NORTH BAY TAXI				
	PO-220017	1.	01-6500-0-5840.00-5770-3600-000-707-000	420-122021		1,820.00
		1.	01-6500-0-5840.00-5770-3600-000-707-000	420-112021		2,520.00
			WARRANT TOTAL			\$4,340.00
20311683	000007/	OFFICE DEPOT				
	PO-220150	2.	01-1100-0-4300.00-1110-1010-000-000-000	203421969003		10.72
	PO-220163	2.	01-0000-0-4300.00-0000-2700-000-000-000	214487661001		33.67
		1.	01-0000-0-4300.00-0000-8200-000-000-000	214484122001		25.92
			WARRANT TOTAL			\$70.31
20311684	000012/	P G & E				
	PO-220014	1.	01-0000-0-5510.00-0000-8200-000-000-000	8516765363-4		912.25
		1.	01-0000-0-5510.00-0000-8200-000-000-000	4964672870-6 11/10-12/09		13.08
			WARRANT TOTAL			\$925.33
20311685	001505/	READYREDRESH				
	PO-220134	1.	01-0000-0-4315.00-0000-8200-000-000-000	INV 12/1/21-12/31/21		189.03
		1.	01-0000-0-4315.00-0000-8200-000-000-000	01K6703289400		400.30
			WARRANT TOTAL			\$589.33
20311686	000021/	RECOLOGY				
	PO-220019	1.	01-0000-0-5550.00-0000-8200-000-000-000	26055707		330.74
			WARRANT TOTAL			\$330.74
20311687	001426/	KRISTY SNAITH				
	PV-220030		01-0000-0-4300.00-0000-8200-000-000-000	REIMB K SNAITH		43.51
			WARRANT TOTAL			\$43.51
20311688	001418/	BARBARA SNEKKEVIK				
	PV-220029		01-0000-0-4300.00-0000-2700-000-000-000	TEACHER OF THE MONTH		10.89

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
BATCH: 0021 GF 01/12/22  
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		
			01-9315-0-4300.00-1110-1010-000-000-000	STUDENT BODY RAFFLE		24.94
			01-9315-0-4300.00-1110-1010-000-000-000	" "		40.04
			01-9320-0-4300.00-1110-1010-000-000-000	CRAFT FAIRE PROJECT		10.81
	FV-220033		01-0000-0-4300.00-0000-2700-000-000-000	PRINCIPAL REIMBURSEMENT		43.38
			WARRANT TOTAL			\$130.06
20311689	001185/	STEPHEN ROATCH ACCOUNTANCY COR				
	PO-220032	1.	01-0000-0-5809.00-0000-7191-000-000-000	PROGRESS BILLING #3		3,900.00
			WARRANT TOTAL			\$3,900.00
20311690	001425/	SWRCB ACCOUNTING OFFICE				
	FV-220034		01-0000-0-5839.00-0000-8200-000-000-000	01/01-06/30/22		635.00
			WARRANT TOTAL			\$635.00
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	19	TOTAL AMOUNT OF CHECKS:	\$18,677.00*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	19	TOTAL AMOUNT:	\$18,677.00*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	19	TOTAL AMOUNT OF CHECKS:	\$18,677.00*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	19	TOTAL AMOUNT:	\$18,677.00*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	19	TOTAL AMOUNT OF CHECKS:	\$18,677.00*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	19	TOTAL AMOUNT:	\$18,677.00*



APY250 L.00.06

Marin County Office of Education  
 COMMERCIAL WARRANT REGISTER  
 FOR WARRANTS DATED 01/26/2022

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DISTRICT: 031 NICASIO SCHOOL DISTRICT

BATCH: 0022 GF

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	
20312880	001422/	AAERO HEATING & SHEET METAL IN				
		PV-220036	01-0000-0-5610.00-0000-8100-000-000-000		HEATER REP INV 96057	610.00
			WARRANT TOTAL			\$610.00
20312881	001512/	CITI CARDS				
		PV-220041	01-0000-0-4300.00-0000-8100-000-000-000		LIGHTBULBS	216.26
			01-0000-0-5839.00-0000-7300-000-000-000		INTEREST	12.26
			01-7422-0-4300.00-0000-8100-000-000-000		STUDENT MASKS	16.12
			WARRANT TOTAL			\$244.64
20312882	001341/	COMMON SENSE BUSINESS SOLUTION				
		PO-220046	1. 01-0000-0-5840.00-0000-2700-000-000-050	53863		106.39
			WARRANT TOTAL			\$106.39
20312883	001449/	INYO NETWORKS				
		PO-220034	1. 01-9322-0-5940.00-1110-1010-000-000-000	3200055121C		500.00
			WARRANT TOTAL			\$500.00
20312884	001451/	MARIN COUNTY FREE LIBRARY				
		PV-220039	01-6300-0-4200.00-1110-1010-000-000-000	REQUEST # 21-040		806.25
			WARRANT TOTAL			\$806.25
20312885	001149/	MARIN COUNTY OFFICE OF ED				
		PO-220010	1. 01-0000-0-5840.00-0000-7200-000-000-000	220156		15,590.25
		PV-220035	01-0000-0-5840.00-0000-7200-000-000-000	K RICCI 29.25 HRS		2,961.43
		PV-220038	01-0000-0-9521.00-0000-0000-000-000-000	COBRA VISION M WILLIAMS		11.34
			01-0000-0-9526.00-0000-0000-000-000-000	KAISER WARE. KLEIN		2,862.00
			01-0000-0-9529.00-0000-0000-000-000-000	VISION WARE, KLEIN, MM		62.79
			WARRANT TOTAL			\$21,487.81
20312886	000276/	MARIN SCHOOLS INSURANCE				
		PV-220037	01-0000-0-9528.00-0000-0000-000-000-000	NOV 2021		460.31
			01-0000-0-9528.00-0000-0000-000-000-000	DEC 2021		460.31

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
BATCH: 0022 GF  
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		
			01-0000-0-9528.00-0000-0000-000-000-000	JAN 2022		460.31
			01-0000-0-9528.00-0000-0000-000-000-000	FEB 2022		460.31
			WARRANT TOTAL			\$1,841.24
20312887	001323/	NORTH BAY TAXI				
	PO-220017	1.	01-6500-0-5840.00-5770-3600-000-707-000	420*102021 OCT 2021		1,820.00
			WARRANT TOTAL			\$1,820.00
20312888	000021/	RECOLOGY				
	PO-220019	1.	01-0000-0-5550.00-0000-8200-000-000-000	26493031		330.74
			WARRANT TOTAL			\$330.74
20312889	001272/	RAUL SALDANA				
	PO-220029	1.	01-0000-0-5840.00-0000-8200-000-000-000	JANUARY 2022		400.00
			WARRANT TOTAL			\$400.00
20312890	000024/	STATE OF CALIFORNIA				
	PV-220040		01-0000-0-9515.00-0000-0000-000-000-000	QT END 12/31/21		675.70
			WARRANT TOTAL			\$675.70
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	11	TOTAL AMOUNT OF CHECKS:	\$28,822.77*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	11	TOTAL AMOUNT:	\$28,822.77*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	11	TOTAL AMOUNT OF CHECKS:	\$28,822.77*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	11	TOTAL AMOUNT:	\$28,822.77*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	11	TOTAL AMOUNT OF CHECKS:	\$28,822.77*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	11	TOTAL AMOUNT:	\$28,822.77*

Quarterly Report on Williams Uniform Complaints  
[Education Code Section 35186]  
Fiscal Year 2021-22

Agenda Item # 5c

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

Quarterly Report Submission Date:  
(check one) ☐ July 2021 (4/1/21 to 6/30/21)  
☐ October 2021 (7/1/21 to 9/30/21)  
☒ January 2022 (10/1/21 to 12/31/21)  
☐ April 2022 (1/1/22 to 3/31/22)

Date for information to be reported publicly at governing board meeting: 2/3/22

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	0	0

Nancy Neu, Interim Supt.  
Name of District Superintendent

\_\_\_\_\_  
Signature of District Superintendent

## 2021 School Accountability Report Card

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

#### SARC Overview



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

For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at [www.cde.ca.gov/ta/ac/sa/](http://www.cde.ca.gov/ta/ac/sa/)

For more information about the LCFF or the LCAP, see the CDE LCFF web page at [www.cde.ca.gov/fg/aa/lc/](http://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 [dq.cde.ca.gov/dataquest/](http://dq.cde.ca.gov/dataquest/) that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

#### California School Dashboard



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

#### Internet Access

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

## 2021-22 School Contact Information

<b>School Name</b>	Nicasio School
<b>Street</b>	5555 Nicasio Valley Road
<b>City, State, Zip</b>	Nicasio, CA 94946
<b>Phone Number</b>	415.662.2184
<b>Principal</b>	Barbara Snekkevik
<b>Email Address</b>	bsnekkevik@nicasioschool.org
<b>School Website</b>	<a href="http://www.nicasioschool.org">www.nicasioschool.org</a>
<b>County-District-School (CDS) Code</b>	21654096024483

## 2021-22 District Contact Information

<b>District Name</b>	Nicasio School District
<b>Phone Number</b>	415.662.2184
<b>Superintendent</b>	Nancy Neu
<b>Email Address</b>	nneu@marinschools.org
<b>District Website Address</b>	<a href="http://www.nicasioschool.org/">http://www.nicasioschool.org/</a>

## 2021-22 School Overview

### OVERVIEW

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

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

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

### VISION STATEMENT

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

### MISSION STATEMENT

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

## About this School

### 2020-21 Student Enrollment by Grade Level

Grade Level	Number of Students
Kindergarten	3
Grade 1	4
Grade 3	8
Grade 4	3
Grade 5	4
Grade 6	2
Grade 7	5
Grade 8	5
Total Enrollment	34

### 2020-21 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Asian	2.9
Filipino	5.9
Hispanic or Latino	52.9
Two or More Races	5.9
White	32.4
English Learners	32.4
Socioeconomically Disadvantaged	44.1
Students with Disabilities	11.8

## 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

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

## 2019-20 Teacher Preparation and Placement

Authorization/Assignment	2019-20
<b>Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)</b>	4
<b>Intern Credential Holders Properly Assigned</b>	0
<b>Teachers Without Credentials and Misassignments (“ineffective” under ESSA)</b>	0
<b>Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)</b>	0
<b>Unknown</b>	0
<b>Total Teaching Positions</b>	3

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

## 2019-20 Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

Authorization/Assignment	2019-20
<b>Permits and Waivers</b>	0
<b>Misassignments</b>	0
<b>Vacant Positions</b>	0
<b>Total Teachers Without Credentials and Misassignments</b>	0

## 2019-20 Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

Indicator	2019-20
<b>Credentialed Teachers Authorized on a Permit or Waiver</b>	0
<b>Local Assignment Options</b>	0
<b>Total Out-of-Field Teachers</b>	0

## 2019-20 Class Assignments

Indicator	2019-20
<b>Misassignments for English Learners</b> (a percentage of all the classes with English learners taught by teachers that are misassigned)	0
<b>No credential, permit or authorization to teach</b> (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0

## 2021-22 Quality, Currency, Availability of Textbooks and Other Instructional Materials

<b>Year and month in which the data were collected</b>	January 2022
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Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
<b>Reading/Language Arts</b>	<p>Grades K-5: Reading Wonders, McGraw Hill, © 2014, 2017 These materials were selected from the most recent list of standards-based materials adopted by the State Board of Education (SBE) in November 2015.</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%
<b>Mathematics</b>	<p>Grades K-5: My Math, California Edition, Mc-Graw Hill © 2013 Grades 6-8: Glencoe Math Course 1, 2 and 3, Mc-Graw Hill © 2015</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 %
<b>Science</b>	<p>K-5 California Elevate Science, SAVVAS Learning Company © 2020 6-8 FOSS Next Generation, Delta Education © 2018</p> <p>Adopted for implementation at the start of the 2021-22 school year. Approved by the State Department of Education for adoption in California Public Schools. Aligned to Next Generation Science Standards.</p>	Yes	0.0%
<b>History-Social Science</b>	<p>Grades K-5: Scott Foresman History-Social Science for California, Pearson Scott Foresman, © 2006 Grades 6-8: History Alive!, TCI, © 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> <p>The district will considering adopting updated History-Social Science materials in the 2022-23 school year.</p>	No	0.0 %



<b>Foreign Language</b>	Grades 6-8: ¿Así se dice? Spanish (CA) Levels 1A and 1B, McGraw Hill, © 2016  The district purchased updated textbooks in December 2018.	Yes	0.0 %
<b>Health</b>	NA		0.0 %
<b>Visual and Performing Arts</b>	NA		0.0 %
<b>Science Laboratory Equipment</b> (grades 9-12)			0.0 %

## School Facility Conditions and Planned Improvements

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

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

Recent facility improvements include:

- Installation of MERV-13 air filters in all buildings
- Replacement of window panes in classrooms as necessary

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

January 2022

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
<b>Systems:</b> Gas Leaks, Mechanical/HVAC, Sewer	X			
<b>Interior:</b> Interior Surfaces	X			
<b>Cleanliness:</b> Overall Cleanliness, Pest/Vermin Infestation	X			
<b>Electrical</b>	X			
<b>Restrooms/Fountains:</b> Restrooms, Sinks/ Fountains	X			
<b>Safety:</b> Fire Safety, Hazardous Materials	X			
<b>Structural:</b> Structural Damage, Roofs	X			
<b>External:</b> Playground/School Grounds, Windows/ Doors/Gates/Fences	X			Playground structure currently closed and needs repair/replacement. Light fixture in parking lot needs repair. Both will be completed in Spring/Summer 2022.

Overall Facility Rate			
Exemplary	Good	Fair	Poor
	X		

## B. Pupil Outcomes

### State Priority: Pupil Achievement

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

#### Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

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

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

#### SARC Reporting in the 2020-2021 School Year Only

Where the most viable option, LEAs were required to administer the statewide summative assessment in ELA and mathematics. Where a statewide summative assessment was not the most viable option for the LEA (or for one or more grade-level[s] within the LEA) due to the pandemic, LEAs were allowed to report results from a different assessment that met the criteria established by the State Board of Education (SBE) on March 16, 2021. The assessments were required to be:

- Aligned with CA CCSS for ELA and mathematics;
- Available to students in grades 3 through 8, and grade 11; and
- Uniformly administered across a grade, grade span, school, or district to all eligible students.

#### Options

Note that the CAAs could only be administered in-person following health and safety requirements. If it was not viable for the LEA to administer the CAAs in person with health and safety guidelines in place, the LEA was directed to not administer the tests. There were no other assessment options available for the CAAs. Schools administered the Smarter Balanced Summative Assessments for ELA and mathematics, other assessments that meet the SBE criteria, or a combination of both, and they could only choose one of the following:

- Smarter Balanced ELA and mathematics summative assessments;
- Other assessments meeting the SBE criteria; or
- Combination of Smarter Balanced ELA and mathematics summative assessments and other assessments.

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

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

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

The 2019-2020 data cells with N/A values indicate that the 2019-2020 data are not available due to the COVID-19 pandemic and resulting summative test suspension. The Executive Order N-30-20 was issued which waived the assessment, accountability, and reporting requirements for the 2019-2020 school year.

The 2020-2021 data cells have N/A values because these data are not comparable to other year data due to the COVID-19 pandemic during the 2020-2021 school year. Where the CAASPP assessments in ELA and/or mathematics is not the most viable option, the LEAs were allowed to administer local assessments. Therefore, the 2020-2021 data between school years for the school, district, state are not an accurate comparison. As such, it is inappropriate to compare results of the 2020-2021 school year to other school years.

Subject	School 2019-20	School 2020-21	District 2019-20	District 2020-21	State 2019-20	State 2020-21
<b>English Language Arts/Literacy</b> (grades 3-8 and 11)	N/A	N/A	N/A	N/A	N/A	N/A
<b>Mathematics</b> (grades 3-8 and 11)	N/A	N/A	N/A	N/A	N/A	N/A

## 2020-21 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment. The CDE will populate this table for schools in cases where the school administered the CAASPP assessment. In cases where the school administered a local assessment instead of CAASPP, the CDE will populate this table with "NT" values, meaning this school did not test students using the CAASPP. See the local assessment(s) table for more information.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	27	24	88.89	11.11	41.67
Female	18	15	83.33	16.67	53.33
Male	--	--	--	--	--
American Indian or Alaska Native	0	0	0	0	0
Asian	--	--	--	--	--
Black or African American	0	0	0	0	0
Filipino	--	--	--	--	--
Hispanic or Latino	14	13	92.86	7.14	23.08
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	0	0	0	0	0
Socioeconomically Disadvantaged	11	11	100	0	9.09
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

## 2020-21 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment. The CDE will populate this table for schools in cases where the school administered the CAASPP assessment. In cases where the school administered a local assessment instead of CAASPP, the CDE will populate this table with "NT" values, meaning this school did not test students using the CAASPP. See the local assessment(s) table for more information.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	27	24	88.89	11.11	20.83
Female	18	15	83.33	16.67	20.00
Male	--	--	--	--	--
American Indian or Alaska Native	0	0	0	0	0
Asian	--	--	--	--	--
Black or African American	0	0	0	0	0
Filipino	--	--	--	--	--
Hispanic or Latino	14	13	92.86	7.14	7.69
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	0	0	0	0	0
Socioeconomically Disadvantaged	11	11	100.00	0.00	9.09
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

## 2020-21 Local Assessment Test Results in ELA by Student Group

This table displays Local Assessment test results in ELA by student group for students grades three through eight and grade eleven. LEAs/schools will populate this table for schools in cases where the school administered a local assessment. In cases where the school administered the CAASPP assessment, LEAs/schools will populate this table with "N/A" values in all cells, meaning this table is Not Applicable for this school.

\*At or above the grade-level standard in the context of the local assessment administered.

## 2020-21 Local Assessment Test Results in Math by Student Group

This table displays Local Assessment test results in Math by student group for students grades three through eight and grade eleven. LEAs/schools will populate this table for schools in cases where the school administered a local assessment. In cases where the school administered the CAASPP assessment, LEAs/schools will populate this table with "N/A" values in all cells, meaning this table is Not Applicable for this school.

\*At or above the grade-level standard in the context of the local assessment administered.

## CAASPP Test Results in Science for All Students

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

The 2019-2020 data cells with N/A values indicate that the 2019-2020 data are not available due to the COVID-19 pandemic and resulting summative testing suspension. The Executive Order N-30-20 was issued which waived the assessment, accountability, and reporting requirements for the 2019-2020 school year.

For any 2020-2021 data cells with N/T values indicate that this school did not test students using the CAASPP Science.

Subject	School 2019-20	School 2020-21	District 2019-20	District 2020-21	State 2019-20	State 2020-21
<b>Science</b> (grades 5, 8 and high school)	N/A	--	N/A	--	N/A	28.72

## 2020-21 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. For any data cells with N/T values indicate that this school did not test students using the CAASPP Science.

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

## B. Pupil Outcomes

### State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

#### 2020-21 California Physical Fitness Test Results

Due to the COVID-19 crisis, the Physical Fitness Test was suspended during the 2020-2021 school year and therefore no data are reported and each cell in this table is populated with "N/A."

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
Grade 5	N/A	N/A	N/A
Grade 7	N/A	N/A	N/A
Grade 9	N/A	N/A	N/A

## C. Engagement

### State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

#### 2021-22 Opportunities for Parental Involvement

Nicasio School provides for the involvement of parents and community through a variety of opportunities. Due to the COVID-19 pandemic, visitors and volunteers are limited on campus during the 2021-22 school year. However, parents participate in various volunteer jobs that do not require a physical presence on campus, which include assisting with learning as coordinated by the classroom teacher, and participating in virtual and in-person parent committee meetings (Parent Club/Nicasio School Foundation, LCAP Parent Advisory, School Site-Specific Protection Plan committee). Principal's Chats are held monthly and provide a forum for parents to gain information about academic and extracurricular programs and events, as well as encourage community-building and family engagement. Parents also volunteer through Parent Club and Nicasio School Foundation ([www.nicasioschoolfoundation.org](http://www.nicasioschoolfoundation.org)), which sponsors several fundraising activities throughout the year. Funds raised provide a number of enrichment programs school-wide such as visual arts, performing arts and music in addition to supporting required curriculum, such as physical education. Supplemental supplies and materials as well as campus maintenance are also generously donated by parents in the community.

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

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



## 2020-21 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	37	37	2	5.4
Female	24	24	1	4.2
Male	13	13	1	7.7
American Indian or Alaska Native	0	0	0	0.0
Asian	2	2	0	0.0
Black or African American	0	0	0	0.0
Filipino	2	2	0	0.0
Hispanic or Latino	18	18	2	11.1
Native Hawaiian or Pacific Islander	0	0	0	0.0
Two or More Races	2	2	0	0.0
White	13	13	0	0.0
English Learners	12	12	2	16.7
Foster Youth	0	0	0	0.0
Homeless	0	0	0	0.0
Socioeconomically Disadvantaged	15	15	2	13.3
Students Receiving Migrant Education Services	0	0	0	0.0
Students with Disabilities	9	9	1	11.1

### C. Engagement

#### State Priority: School Climate

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

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

## Suspensions and Expulsions

This table displays suspensions and expulsions data collected between July through June, each full school year respectively. Data collected during the 2020-21 school year may not be comparable to earlier years of this collection due to differences in learning mode instruction in response to the COVID-19 pandemic.

Subject	School 2018-19	School 2020-21	District 2018-19	District 2020-21	State 2018-19	State 2020-21
<b>Suspensions</b>	0.00	0.00	0.00	0.00	3.47	0.20
<b>Expulsions</b>	0.00	0.00	0.00	0.00	0.08	0.00

This table displays suspensions and expulsions data collected between July through February, partial school year due to the COVID-19 pandemic. The 2019-2020 suspensions and expulsions rate data are not comparable to other year data because the 2019-2020 school year is a partial school year due to the COVID-19 crisis. As such, it would be inappropriate to make any comparisons in rates of suspensions and expulsions in the 2019-2020 school year compared to other school years.

Subject	School 2019-20	District 2019-20	State 2019-20
<b>Suspensions</b>	0.00	0.00	2.45
<b>Expulsions</b>	0.00	0.00	0.05

## 2020-21 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
<b>All Students</b>	0.00	0.00
<b>Female</b>	0.00	0.00
<b>Male</b>	0.00	0.00
<b>American Indian or Alaska Native</b>	0.00	0.00
<b>Asian</b>	0.00	0.00
<b>Black or African American</b>	0.00	0.00
<b>Filipino</b>	0.00	0.00
<b>Hispanic or Latino</b>	0.00	0.00
<b>Native Hawaiian or Pacific Islander</b>	0.00	0.00
<b>Two or More Races</b>	0.00	0.00
<b>White</b>	0.00	0.00
<b>English Learners</b>	0.00	0.00
<b>Foster Youth</b>	0.00	0.00
<b>Homeless</b>	0.00	0.00
<b>Socioeconomically Disadvantaged</b>	0.00	0.00
<b>Students Receiving Migrant Education Services</b>	0.00	0.00
<b>Students with Disabilities</b>	0.00	0.00

2021-22 School Safety Plan

In September 2021, a staff review of the Nicasio School District Comprehensive School Safety Plan was conducted and reported to the Marin County Board of Education. The comprehensive Nicasio School Emergency Management Plan is a personalized version of the plan developed by Marin County Office of Education. This plan, which addresses mitigation, preparedness, and response and recovery is located in the school office and available to all teachers and staff as a resource. This plan was reviewed with school faculty in September 2021.

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. 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 2021.

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

## 2018-19 Elementary Average Class Size and Class Size Distribution

This table displays the 2018-19 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K				
1				
2				
3				
4				
5	15	1		
6				
Other	15	1		

## 2019-20 Elementary Average Class Size and Class Size Distribution

This table displays the 2019-20 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K				
1				
2				
3				
4				
5				
6	5	1		
Other	13	2		

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

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

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K				
1				
2				
3				
4				
5				
6	2	1		
Other	11	2		

## 2020-21 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	

## 2020-21 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	0
Library Media Teacher (Librarian)	0
Library Media Services Staff (Paraprofessional)	0
Psychologist	0
Social Worker	0
Speech/Language/Hearing Specialist	0
Resource Specialist (non-teaching)	0

## 2019-20 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2019-20 expenditures per pupil and average teach salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	18,759	7,016	11,743	79,975
District	N/A	N/A	4,289	\$67,747
Percent Difference - School Site and District	N/A	N/A	93.0	16.6
State			\$8,444	\$72,352
Percent Difference - School Site and State	N/A	N/A	32.7	10.0

## 2020-21 Types of Services Funded

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

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

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

## 2019-20 Teacher and Administrative Salaries

This table displays the 2019-20 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary	\$56,347	\$47,265
Mid-Range Teacher Salary	\$82,277	\$69,813
Highest Teacher Salary	\$93,604	\$91,237
Average Principal Salary (Elementary)	\$117,626	\$113,466
Average Principal Salary (Middle)	\$0	\$115,186
Average Principal Salary (High)	\$0	\$0
Superintendent Salary	\$0	\$131,359
Percent of Budget for Teacher Salaries	25%	30%
Percent of Budget for Administrative Salaries	7%	7%

## Professional Development

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

- 1) Off campus workshops, conferences, etc. The majority of off-campus opportunities take place at or through Marin County Office of Education. The focus of these workshops depends on the individual areas of interest and need of teachers and staff, which are determined by surveys, observations, and performance evaluations and state adoption cycles. Due to the COVID-19 pandemic, these workshops were held virtually during the 2021-22 school year.
- 2) On campus workshops scheduled during the District's three annual professional development days. Workshops generally focus on curriculum/instruction, social/emotional learning for students and emergency/safety preparedness. Some workshops are organized and presented by employees while others are led by outside organizations (e.g., 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 and math benchmark assessment results.
- 3) Weekly Professional Learning Community (PLC) meetings on campus. Certificated teachers meet weekly as a group to focus on curriculum, instruction, and data analysis with particular focus on intervention strategies for struggling students. During the 2021-22 school year, particular emphasis was placed on effective strategies for mitigating student learning loss due to the COVID-19 pandemic and social-emotional support for students and staff.

The primary areas of focus for staff development are:

Curriculum development/state adoption cycle

Instructional practices with emphasis on English Language Learners and mitigation of learning loss

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.

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

Subject	2019-20	2020-21	2021-22
Number of school days dedicated to Staff Development and Continuous Improvement	3	3	3

## Nicasio School District

### 2020-21 Local Accountability Report Card (LARC) Addendum

## Local Accountability Report Card (LARC) Addendum

### 2020-21 Local Accountability Report Card (LARC) Addendum Overview



On July 14, 2021, the California State Board of Education (SBE) determined that the California Department of Education (CDE) will use the SARC as the mechanism to conduct a one-time data collection of the LEA-level aggregate test results of all school's local assessments administered during the 2020–2021 school year in order to meet the federal Every Students Succeeds Act (ESSA) reporting requirement for the Local Educational Agency Accountability Report Cards (LARCs).

Each local educational agency (LEA) is responsible for preparing and posting their annual LARC in accordance with the federal ESSA. As a courtesy, the CDE prepares and posts the LARCs on behalf of all LEAs.

Only for the 2020–2021 school year and the 2020–2021 LARCs, LEAs are required to report their aggregate local assessments test results at the LEA-level to the CDE by populating the tables below via the SARC. These data will be used to meet the LEAs' federal requirement for their LARCs. Note that it is the responsibility of the school and LEA to ensure that all student privacy and suppression rules are in place when reporting data in Tables 3 and 4 in the Addendum, as applicable.

The tables below are not part of the SBE approved 2020–2021 SARC template but rather are the mechanism by which these required data will be collected from LEAs.

For purposes of the LARC and the following tables, an LEA is defined as a school district, a county office of education, or a direct funded charter school.

### 2021-22 District Contact Information

<b>District Name</b>	Nicasio School District
<b>Phone Number</b>	415.662.2184
<b>Superintendent</b>	Nancy Neu
<b>Email Address</b>	nneu@marinschools.org
<b>District Website Address</b>	<a href="http://www.nicasioschool.org/">http://www.nicasioschool.org/</a>



## 2020-21 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment. The CDE will populate this table for schools in cases where the school administered the CAASPP assessment. In cases where the school administered a local assessment instead of CAASPP, the CDE will populate this table with "NT" values, meaning this school did not test students using the CAASPP. See the local assessment(s) table for more information.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	27	24	88.89	11.11	41.67
Female	18	15	83.33	16.67	53.33
Male	--	--	--	--	--
American Indian or Alaska Native	0	0	0	0	0
Asian	--	--	--	--	--
Black or African American	0	0	0	0	0
Filipino	--	--	--	--	--
Hispanic or Latino	14	13	92.86	7.14	23.08
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	0	0	0	0	0
Socioeconomically Disadvantaged	11	11	100.00	0.00	9.09
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

## 2020-21 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment. The CDE will populate this table for schools in cases where the school administered the CAASPP assessment. In cases where the school administered a local assessment instead of CAASPP, the CDE will populate this table with "NT" values, meaning this school did not test students using the CAASPP. See the local assessment(s) table for more information.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	27	24	88.89	11.11	20.83
Female	18	15	83.33	16.67	20.00
Male	--	--	--	--	--
American Indian or Alaska Native	0	0	0	0	0
Asian	--	--	--	--	--
Black or African American	0	0	0	0	0
Filipino	--	--	--	--	--
Hispanic or Latino	14	13	92.86	7.14	7.69
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	0	0	0	0	0
Socioeconomically Disadvantaged	11	11	100.00	0.00	9.09
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

## 2020-21 Local Assessment Test Results in ELA by Student Group

This table displays Local Assessment test results in ELA by student group for students grades three through eight and grade eleven. LEAs/schools will populate this table for schools in cases where the school administered a local assessment. In cases where the school administered the CAASPP assessment, LEAs/schools will populate this table with "N/A" values in all cells, meaning this table is Not Applicable for this school.

All Students	N/A	N/A	N/A	N/A	N/A
Female	N/A	N/A	N/A	N/A	N/A
Male	N/A	N/A	N/A	N/A	N/A
American Indian or Alaska Native	N/A	N/A	N/A	N/A	N/A
Asian	N/A	N/A	N/A	N/A	N/A
Black or African American	N/A	N/A	N/A	N/A	N/A
Filipino	N/A	N/A	N/A	N/A	N/A
Hispanic or Latino	N/A	N/A	N/A	N/A	N/A

<b>Native Hawaiian or Pacific Islander</b>	N/A	N/A	N/A	N/A	N/A
<b>Two or More Races</b>	N/A	N/A	N/A	N/A	N/A
<b>White</b>	N/A	N/A	N/A	N/A	N/A
<b>English Learners</b>	N/A	N/A	N/A	N/A	N/A
<b>Foster Youth</b>	N/A	N/A	N/A	N/A	N/A
<b>Homeless</b>	N/A	N/A	N/A	N/A	N/A
<b>Military</b>	N/A	N/A	N/A	N/A	N/A
<b>Socioeconomically Disadvantaged</b>	N/A	N/A	N/A	N/A	N/A
<b>Students Receiving Migrant Education Services</b>	N/A	N/A	N/A	N/A	N/A
<b>Students with Disabilities</b>	N/A	N/A	N/A	N/A	N/A

\*At or above the grade-level standard in the context of the local assessment administered.

## 2020-21 Local Assessment Test Results in Math by Student Group

This table displays Local Assessment test results in Math by student group for students grades three through eight and grade eleven. LEAs/schools will populate this table for schools in cases where the school administered a local assessment. In cases where the school administered the CAASPP assessment, LEAs/schools will populate this table with "N/A" values in all cells, meaning this table is Not Applicable for this school.

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

\*At or above the grade-level standard in the context of the local assessment administered.

# **Nicasio School District Comprehensive School Safety Plan 2021-22**

**February 2022**



**What is a safe school?**

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

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

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

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

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

### **Requirement:**

#### **SB 187: Comprehensive School Safety Plan**

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

### **Process and Timeline:**

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

#### ◆ **By September 25, 2021**

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

#### ◆ **By October 31, 2021**

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, 2021**

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:** 2021-22 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:** 2021-22 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

## **2021-22 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 6, 2021 I met with my staff(s), reviewed the components of the Nicasio School District Comprehensive  
Date  
Safety Plan, and updated the school safety plan binder with any policies and procedures specific to the programs I  
supervise.

Barbara Snekkevik

Print Name

1/25/2022

Date

*Barbara Snekkevik*

Signature

Principal

Title

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

**Fall 2021 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 (of each school year), if any schools in its jurisdiction have not complied with safety plan requirements.

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

School District or Charter School: Nicasio School District

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

Barbara Snekkevick / Principal Barbara Snekkevick 9.16.21  
Print School District Representative / Title Signature Date

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

**Nicasio School Student Survey Results, February 2021  
(15 student responses in grades 5-8)**

**PART 1, SCHOOL CLIMATE**

	<b>Yes (most/all of time)</b>	<b>Sometimes</b>	<b>No, Never</b>
I feel close to people at this school.	7	6	2
I am happy to be at this school.	12	1	2
I feel like I am a part of this school.	12	2	1
The teachers at this school treat students fairly.	11	4	-
I feel safe in my school.	14	1	-
My school is usually clean and tidy.	15	-	-
My teachers and other school staff believe that I can do a good job.	15	-	-
My teachers and other school staff make an effort to get to know me.	11	4	-
My teachers and other school staff care about me.	14	1	-
The teachers and other school staff treat students with respect.	12	2	-

	<b>Yes (most/all of time)</b>	<b>Sometimes</b>	<b>No, Never</b>
Students at this school know what the rules are.	13	2	-
Students are treated fairly when they break school rules.	9	4	2
Students at this school are well behaved.	7	8	-
My school helps students resolve conflicts with one another.	9	4	2
Teachers and other school staff make it clear that bullying is not allowed.	11	3	1
Students at school try to stop bullying when they see it happening.	9	3	3
I feel comfortable bringing up a bullying issue directly to a teacher or staff member.	9	4	2
If I tell a teacher that I've been bullied, the teacher will do something to help.	12	2	1

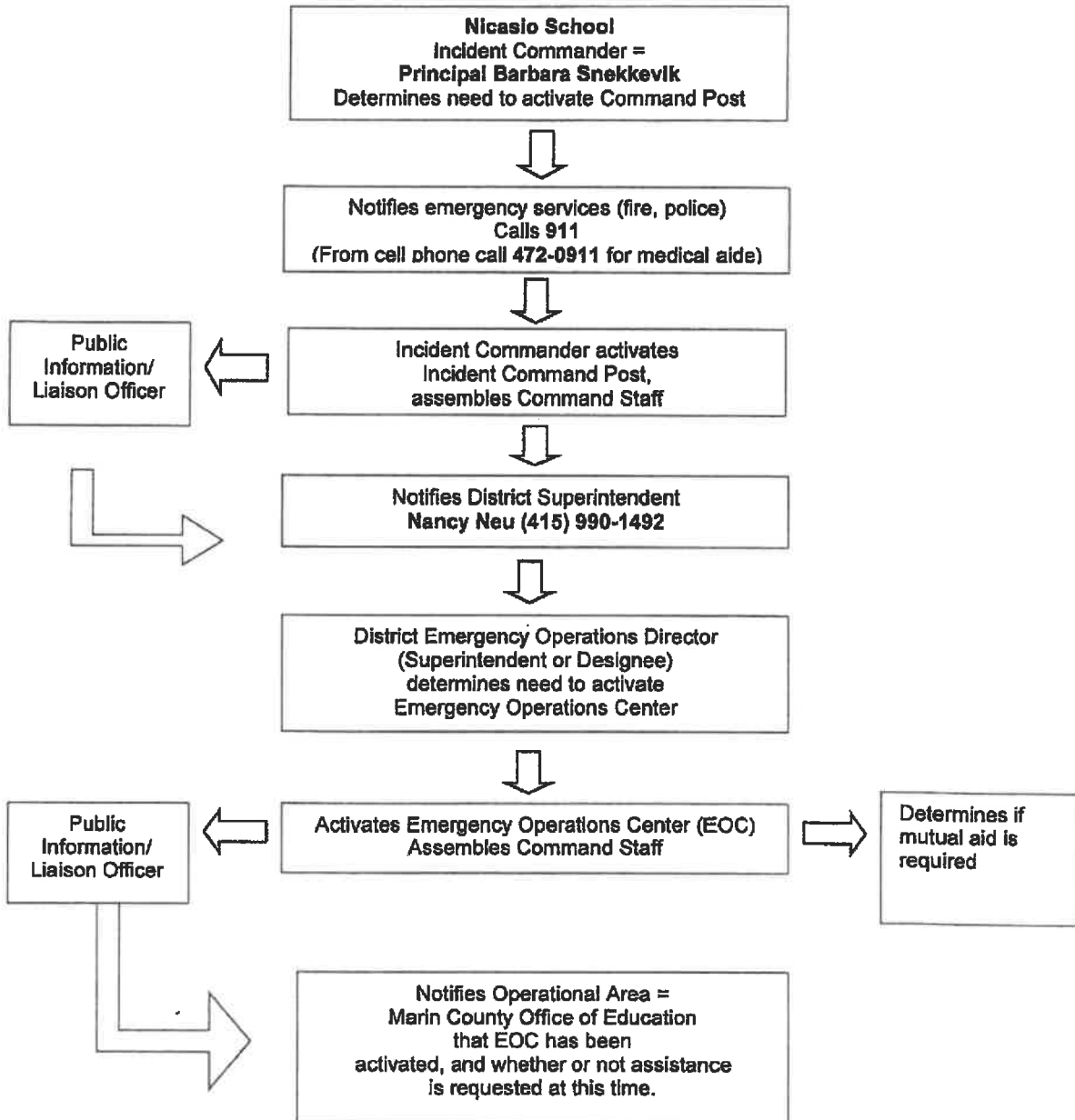
**At my school, there is a teacher or some other adult...**

	<b>Very/Pretty much true</b>	<b>A little true</b>	<b>Not at all true</b>
who really cares about me.	14	1	-
who tells me when I do a good job.	15	-	-
who notices when I'm not there.	13	2	-
who always wants me to do my best.	15	-	-
who listens to me when I have something to say.	12	3	-
who believes that I will be a success.	15	-	-

**At school...**

	<b>Very/Pretty much true</b>	<b>A little true</b>	<b>Not at all true</b>
I do interesting activities.	9	4	2
I help decide things like class activities or rules.	9	4	2
I do things that make a difference.	8	4	3
I help decide school activities or rules.	8	1	6

# NICASIO SCHOOL INCIDENT RESPONSE FLOW CHART





## Nicasio School Emergency Planning Calendar

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

**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:**

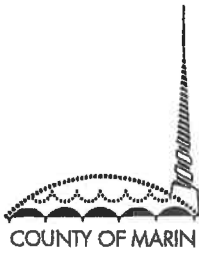
Name: \_\_\_\_\_ Phone: \_\_\_\_\_

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

**Backup Division Leader:**

Name: \_\_\_\_\_ Phone: \_\_\_\_\_

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



# DEPARTMENT OF FINANCE

Excellent and responsive fiscal leadership.

Roy Given, CPA  
DIRECTOR

Mina Martinovich, CPA  
ASSISTANT DIRECTOR

Marin County Civic Center  
3501 Civic Center Drive  
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San Rafael, CA 94903  
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415 473 3680 F  
CRS Dial 711  
[www.marincounty.org/dof](http://www.marincounty.org/dof)

Board of Supervisors  
County of Marin  
Civic Center  
San Rafael, CA 94903

December 14, 2021



## Subject: 2021/2022 Annual Statement of Investment Policy

Dear Board Members:

**Recommendation:** Pursuant to Government Code Section 53646, the following are submitted for review and approval:

- 2021/2022 Annual Statement of Investment Policy for funds managed by the Treasurer's office for the County, Schools, College and Special Districts; and
- 2021/2022 Marin County Long-Term Investment Pool Policy for funds managed by the Treasurer's office for the Marin County General Fund;

**Summary:** There are no changes to the 2021/2022 Annual Statement of Investment Policy; it has been reviewed and monitored by the County Treasury Oversight Committee. The committee's membership is listed below. The authority for the committee and their responsibilities are contained in Government Codes sections 27130-27137.

Additionally, the 2021/2022 Annual Statement of Investment Policy is reviewed and monitored monthly by Fitch Ratings, an independent rating agency. Their report is attached. We continue with a rating of AAA/S1. The County's AAA rating has been maintained since 1994. The rating received is reflective of the outstanding work of the Treasury unit.

**Alternative Recommendation:** N/A

**Reviewed by:** ☒ Finance Department ☐ N/A  
☐ County Counsel ☒ N/A  
☒ Administrator ☐ N/A

Respectfully submitted,

Roy Given  
Director of Finance

PG. 2 OF 2

cc: Treasury Oversight Committee:

Matthew Hymel, County Administrator

Dan Eilerman, Alternate Representative, County Administrator

Mary Jane Burke, Marin County Superintendent of Schools

Alyssa Shiffman, Special Districts

Jean Bonander, Public Member

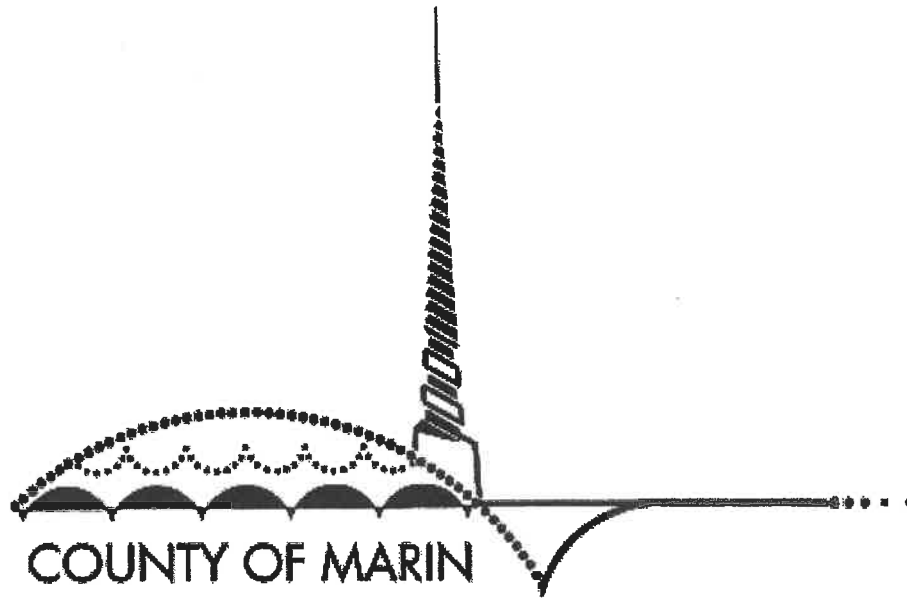
Roy Given, Director of Finance

Marin County School Districts

Special Districts

MCERA

# ***STATEMENT OF INVESTMENT POLICY***



***Department of Finance  
Roy Given, Director***

***Fiscal Year 2021-2022***



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Under the authority delegated to the Director of Finance by the Board of Supervisors and in accordance with the California Government Code, the following sets forth the investment policy of the County of Marin:

**I. OBJECTIVES:**

All funds on deposit in the County Treasury shall be invested in accordance with the California Government Code Sections 53600 et seq. and Sections 53639 et seq. to ensure:

- (a) **Preservation of capital** through high quality investments and by continually evaluating the credit of financial institutions approved for investment transactions, and securities considered and held in safekeeping;
- (b) **Maintenance of sufficient liquidity** to enable the participants and other depositors to meet their operating requirements;
- (c) **A rate of return** consistent with the above objectives.

**2. PARTICIPANTS**

Participants in the Marin County Pool are defined as Marin County, Marin Public School Agencies, Marin Community College, Marin County Office of Education, districts under the control of the County Board of Supervisors, autonomous/independent districts whose treasurer is the Director of Finance and any other district or agency approved by the Board of Supervisors and the Director of Finance using the County of Marin as their fiscal agent.

- (a) **Statutory participants** are those government agencies within the County of Marin for which the Marin County Treasurer is statutorily designated as the Custodian of Funds.
- (b) **Voluntary participants** are other local agencies that may participate in the Pooled Investment Fund, such as special districts and cities for which the Marin County Treasurer is not statutorily designated as the Custodian of Funds. Participation is subject to approval by the Director of Finance, and in accordance with California Government Code Section 53684.



### **3. AUTHORIZED PERSONS**

Authorized persons for investment purposes include principal staff as designated by the Director of Finance on the Authorized Investor List. Designated Principal Staff shall make all investment decisions. To minimize the risk of disrupting the day to day business activities, Principal Staff shall use separate means of travel to attend training and conferences.

All investment decisions shall be made with the care, skill, prudence and diligence, under the circumstances then prevailing, that a prudent person acting, as a trustee, in a like capacity and familiarity would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the participants.

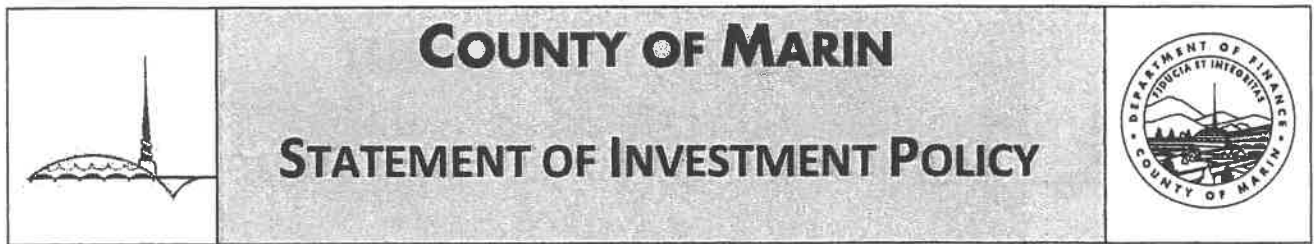
### **4. BIDS & PURCHASE OF SECURITIES**

Prior to the purchase of an investment pursuant to this policy the persons authorized to make investments shall assess the market and market prices using information obtained from available sources including investment services, broker/dealers, and the media. Bids for various investments shall be evaluated considering preservation of capital as the most important factor, liquidity as the second most important factor and thirdly, yield. Investments in commercial paper, bankers acceptances and certificates of deposit for each issuer shall be limited to five percent (5%) of Treasury assets, determined using the Treasury balance at the time of purchase, except that investments in overnight commercial paper shall be limited to seven percent (7%) of Treasury assets for any one issuer. The investment selected for purchase shall be that investment which in the opinion of the purchaser most clearly meets these objectives. All security transactions shall be documented at the time the transaction is consummated.

### **5. TERM**

Maturities of investments in the Marin County Treasury Pool shall be selected based upon liquidity requirements. The maximum remaining term to maturity for an investment shall be three (3) years; except that, subject to the limitations set forth in Sections 53601 et seq. and 53635 et seq. of the California Government Code, the Director of Finance may authorize investments in U.S. Treasury obligations and/or U.S. and local agency obligations with a maximum remaining term to maturity that shall not exceed five (5) years. The weighted average maturity of the investment pool, to be determined at the time of purchase, shall not exceed 540 days to final maturity/call.





Capital Funds, Construction Funds, or money obtained through the sale of agency surplus property, may be invested by the Director of Finance in specific investments outside of the Pool provided the Director of Finance obtains written approval from the governing board of the County, School District or Special District. No investment shall have a remaining maturity in excess of five (5) years.

Proceeds of Debt Issues set aside for repayment of any County, School District, or Special District financings shall not be invested for a term that exceeds the term set forth in the financing documents.

#### **6. ALLOWED INVESTMENTS**

Pursuant to California Government Code Sections 53601 et seq. and 53635 et seq., the County Director of Finance may invest in the following subject to the limitations as set forth:

- (a) **United States Treasury obligations.**
- (b) **United States Agency obligations.**
- (c) **Securities of U.S. Government Agencies & Instrumentalities**
- (d) **State of California Bonds and Registered Warrants.**
- (e) **Bonds, Notes, Warrants** or other evidence of indebtedness of a **local agency** within the State of California.
- (f) **Bankers acceptances** not to exceed one hundred eighty (180) days to maturity or at the time of purchase thirty percent (30%) of the treasury fund balance.
- (g) **Commercial paper** of "prime" quality of the highest letter and numerical rating as provided for by Moody's Investors Service, Inc., or Standard and Poor's Corporation, to be chosen from among corporations organized and operating within the United States with assets in excess of \$500,000,000.00 and having an "A" or higher rating for the issuer's debt, other than commercial paper, as provided for by Moody's Investors Service or Standard and Poor's Corporation. Purchases of eligible commercial paper may not exceed two hundred seventy (270) days in maturity and may not exceed forty percent (40%) of the treasury fund balance.
- (h) **Negotiable certificates of deposit** issued by a nationally or state-chartered bank, a state or federal association or by a state-licensed branch of a foreign bank selected on the basis of financial stability and credit rating criteria employed by the County Director of Finance. Negotiable certificates of deposit may not exceed thirty percent (30%) of the treasury fund balance.



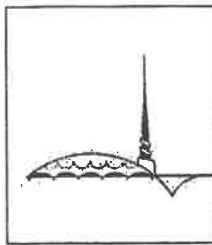
i) **Non-negotiable certificates of deposit (Time Deposits)** with a nationally or state-chartered bank or a state or federal association selected on the basis of financial stability, credit rating and reputation using criteria employed by the County Director of Finance fully collateralized at one hundred ten percent (110%) of market value with U.S. Government Securities, high-grade Municipal Bonds, instruments of federal agencies, including mortgage backed securities at one hundred fifty percent (150%) of market value with promissory notes secured by first deeds of trust upon improved residential real property as provided by the Government Code.

(j) **Medium-term Notes** rated "A" or better, to be chosen from among corporations with assets in excess of \$500,000,000.00 with a maturity not to exceed two years from the date of purchase. Purchase of eligible medium-term notes may not exceed thirty percent (30%) of the treasury fund balance.

(k) **Shares of beneficial interest issued by diversified management companies**, which are money market funds investing in securities and obligations as authorized by this investment policy. To be eligible for investment these companies shall attain the highest ranking or the highest letter and numerical rating provided by no less than two nationally recognized statistical rating organizations and have assets under management in excess of \$500,000,000.00. The purchase price may not include any commissions that these companies may charge, and the purchase of shares in any one mutual fund may not exceed ten percent (10%) of the treasury balance and the total invested may not exceed twenty percent (20%) of the treasury balance. Shares of beneficial interest issued by diversified management companies may include shares in investment trusts established under provisions of the California Joint Exercise of Powers Act.

(l) **Repurchase agreements** on any investment authorized by this investment policy where the term of the agreement does not exceed one year. The market value of securities that underlay a repurchase agreement shall be valued at one hundred two percent (102%) or greater of the funds borrowed against those securities, and the value shall be adjusted daily. The County Director of Finance or designee must approve any collateral substitution by the seller, and any new collateral should be reasonably identical to the original collateral in terms of maturity, yield, quality and liquidity.

(m) **California State Local Agency Investment Pool (LAIF)** operated by the State Treasurer's office.



# COUNTY OF MARIN

## STATEMENT OF INVESTMENT POLICY



(n) **Financial Institution Investment Accounts** All funds on deposit with the County shall be managed by the Director of Finance. The Director of Finance may, at his option, at the time of placement, place not more than five percent (5%) of the Treasury assets at the time of investment with a financial institution for the purpose of managing such funds. Securities eligible for purchase by the financial institution are limited to United States Treasury and Agency obligations with a "AAA" credit quality rating, must be held in the County's name in a third party custody account, may not have a remaining maturity in excess of three (3) years, and the account shall have an average maturity of 1.5 years or less. All security transactions shall be supervised and approved by designated staff on the Authorized Investor List.

Where a percentage limitation is specified for a particular category of investments, that percentage is applicable only at the time of purchase.

### 7. **PROHIBITED INVESTMENTS**

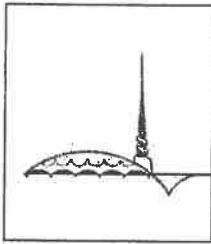
(a) The County Director of Finance **shall not invest** in any **Derivatives** such as inverse floaters, range notes, or interest only strips that are derived from a pool of mortgages or any security bearing a rate of interest which is not known at the time of purchase.

(b) The County Director of Finance shall not invest any funds in any security that could result in **zero interest accrual** if held to maturity or where there is a risk of loss of principal when held to maturity.

(c) **Reverse repurchase agreements**, securities lending agreements and all other investments that are not specifically allowed by this investment policy are prohibited.

(d) In accordance with Marin County's Nuclear Freeze Ordinance Measure "A" (Exhibit 1) as approved by the voters on November 4, 1986, the County is prohibited from investing in securities or other obligations of any corporation or business entity which is a **nuclear weapons contractor**.

Furthermore, said corporations or business entities that the County Director of Finance does invest in must file an affidavit as required by Measure "A" Section VI. B certifying that neither it, nor its parent company, affiliates or subsidiaries are nuclear weapons contractors. A copy of each affidavit received shall be sent to the Peace Commission.



# COUNTY OF MARIN

## STATEMENT OF INVESTMENT POLICY



### **8. BROKERS**

Broker/dealers shall be selected by the Director of Finance upon recommendation by the Investment Officer or designated principal staff on the Authorized Investor List. Selection of broker/dealers shall be based upon the following criteria: the reputation and financial strength of the company or financial institution and the reputation and expertise of the individuals employed. The Director of Finance shall be prohibited from selecting any broker, brokerage firm, dealer, or securities firm that has, within any 48 consecutive month period following January 1, 1996, made a political contribution in an amount exceeding the limitations contained in Rule G-37 of the Municipal Securities Rulemaking Board, any member of the Board of Supervisors, any member of the governing board of a local agency having funds held in the County Treasury, or any candidate for those offices. The broker/dealers shall be provided with and acknowledge receipt of the County Investment Policy.

### **9. WITHDRAWALS**

No withdrawals from the Marin County Pool shall be made for the purpose of investing and or depositing those funds outside the pool without the prior approval of the Marin County Director of Finance. The Director of Finance shall evaluate each proposed withdrawal to assess the effect the withdrawal will have upon the stability and predictability of the investments in the County Treasury. Approval shall be given unless the withdrawal will adversely affect the interests of the other depositors. Requests for withdrawals for the purpose of investing or depositing funds outside the pool shall be made in writing at least ten (10) business days in advance of the proposed withdrawal date. Notice in writing of at least five (5) business days shall be required for withdrawals in excess of \$250,000.00 for loan repayments, capital expenditures and any expenditure not in the ordinary course of operations.

### **10. SWAPS**

Securities can be swapped for other approved securities with similar maturity schedules to gain higher rates of return. When a swap involves a change in liquidity, future cash needs shall be conservatively estimated.

### **11. LOSSES**

Losses are acceptable on a sale before maturity, and may be taken if the reinvestment proceeds will earn an income flow with a present value higher than the present value of the income flow that would have been generated by the original investment, considering any investment loss or foregoing interest on the original investment.



## **12. DELIVERY & SAFEKEEPING**

Delivery of all securities shall be through a third party custodian. Non-negotiable certificates of deposit and notes of local agencies may be held in the Director of Finance's safe. The County's safekeeping agent shall hold all other securities. No security shall be held in safekeeping by the broker/dealer from whom it was purchased. Settlement payment in a securities transaction will be against delivery only, and a Due Bill or other substitution will not be acceptable. Persons authorized under section three (3) who did not originate the investment transaction shall review all confirmations for conformity with the original transaction. Confirmations resulting from securities purchased under a repurchase agreement shall state the exact and complete nomenclature of the underlying securities purchased.

## **13. APPORTIONMENT OF INTEREST & COSTS**

Interest shall be apportioned to all pool participants quarterly based upon the ratio of the average daily balance of each individual fund to the average daily balance of all funds in the investment pool. The amount of interest apportioned shall be determined using the cash method of accounting whereby interest will be apportioned for the quarter in which it was actually received. The Director of Finance shall deduct from the gross interest received those actual administrative costs relating to the management of the treasury including salaries and other compensation, banking costs, equipment purchased, supplies, costs of information services, audits and any other costs as provided by Section 27013 of the Government Code.

## **14. CONFLICT OF INTEREST**

A member of the county treasury oversight committee, the County Director of Finance or County employees working in the Treasurer's office shall not accept honoraria, gifts, and gratuities from advisors, brokers, dealers, bankers, or other persons with whom the county treasury conducts business, consistent with state law.

## **15. AUDITS**

The County of Marin investment portfolio shall be subject to a process of independent review by the County's external auditors. The County's external auditors shall review the investment portfolio in connection with the annual county audit for compliance with the statement of investment policy pursuant to Government Code Section 27134. The results of the audit shall be reported annually to the Director of Finance and the Marin County Treasury Oversight Committee.

### **15.1 Compliance Audit: Government Code Section 27134**

The Treasury Oversight Committee shall cause an annual audit to be conducted to determine the County Treasury's compliance with Article 6 of the Government Code. This audit may include issues relating to the structure of the investment portfolio and risk



**16. REVIEW**

The Director of Finance and designated staff will perform a monthly review of the investment function.

**17. REPORTS**

The Director of Finance shall prepare a monthly report listing all investments in the County Pool as of the last day of the month and a report of the average days to maturity and yield of investments in the County Pool. The Director of Finance shall also prepare a monthly report for all non-pooled investments. These reports shall be distributed to the Marin County Board of Supervisors, Superintendent of Schools, Marin Public School Agencies, Special Districts, non-pooled investors, the County's investment oversight committee, and any other participant upon request.

**18. INVESTMENT POLICY**

The County Director of Finance shall prepare and submit an annual statement of investment policy to the Board of Supervisors.

**19. TREASURY OVERSIGHT COMMITTEE**

Consistent with State law the County has established a Treasury Oversight Committee. The Committee includes representatives from the County of Marin, Superintendent of Schools' Office, School Districts and Special Districts. The Committee shall review and monitor the Investment Policy as contained in California Government Code Sections 27130 – 27137.



## **20. DISASTER /BUSINESS CONTINUITY PLAN**

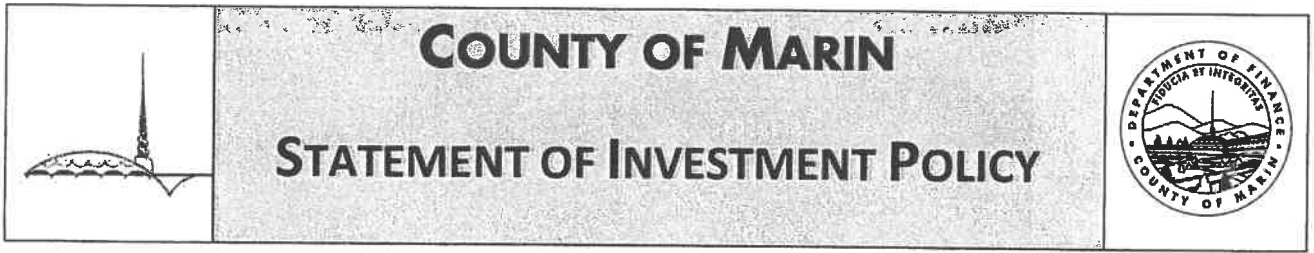
The County of Marin's banking and investment functions are mission critical and as such, the office must have a business continuity plan.

The goal of a disaster/business recovery plan is to protect and account for all funds on deposit with the county treasury and to be able to continue our banking and investment functions for all participants in the event of an occurrence (Earthquake, Fire, Pandemic or other event) which disrupt normal operations. Our plan provides for the ability to perform our banking and investment function at an off-site location under less than optimal conditions and, if needed, even outside our county.

In the event of an occurrence which precludes staff from being able to operate from our office, the attached plan (exhibit 2) will be activated. The plan includes:

- Scope
- Chain of Command
- Continuity Procedure
- Functions and Tasks to be performed
- Equipment and Emergency Packets
- Disaster Assignment
- Off-site locations

Normal processes may be modified in response to an occurrence. However, the county's investment policy shall be strictly followed.



Dated: July 1, 2021

Roy Given  
Director of Finance

Reviewed and monitored by Marin Treasury Oversight Committee on  
October 14, 2021

Approved by Marin County Board of Supervisors on  
December XX, 2021

**Attachments:**

Exhibit 1 Marin County Nuclear Freeze Ordinance

Exhibit 2 Disaster/Business Continuity Plan

Exhibit 3 Authorized Investor List



## EXHIBIT A

### MARIN COUNTY NUCLEAR FREEZE ORDINANCE

#### **23.12.030 Prohibition against nuclear weapons, materials, and county contracts and investments.**

The county of Marin is declared to be a nuclear-free zone.

(a) No person shall knowingly engage in any activity within the county, the purpose of which is the applied research, development, production, transport, deployment, launching, testing, maintenance or storage of nuclear weapons or components of nuclear weapons. Nor shall any person store, use, transport, or dispose of special nuclear material or nuclear waste within the jurisdiction of the county.

(b) The transportation of nuclear weapons, their fissionable components, and weapons-related nuclear material and wastes through the county on roadways, waterways, or in airspace regulated by preemptive state or federal law, in the interest of public health and safety, is subject to the following restriction:

(1) As to roadways which are within the exclusive jurisdiction of the county, transportation of such materials is prohibited,

(2) As to roadways which are demonstrably within the jurisdiction of the state or federal government, the county board of supervisors shall post as a regular monthly notice, once each month, in a newspaper of general circulation within the county the fullest description possible of any shipment of such material that has occurred that previous month, transported through or across the county by any means of transportation whatsoever.

(c) The county, nor any agent thereof, shall not make any contract with, or investments in, any nuclear weapons contractor.

(d) The county board of supervisors shall adopt a "peace conversion plan," and shall, within ninety days of the enactment of this chapter, establish a county peace conversion commission of not less than three or more than five members, which shall be comprised of volunteers from the community. The purpose of said commission shall be to divest the county, as a government entity, within two years of the adoption of the ordinance codified in this chapter, of all such existing prohibited investments or contracts held by it. Said commission shall:

(1) Conduct studies of existing county contracts and public fund investments with nuclear weapons contractors, and determine in which cases any reasonable alternative contract or investment exists, in a manner consistent with prudent investment policy, and mindful of the intent and purpose of this chapter. The commission shall further make regular reports to the county board of supervisors concerning the progress of said divestiture, listing the book value of remaining investments in nuclear weapons contractors.

(2) Identify those businesses presently existing and operating in the county, and those who have made application to the county, who are nuclear weapons contractors. The commission will be responsible for conducting a timely phase-out of nuclear weapons contractors from the county, and for insuring the smooth conversion of Marin County businesses to alternative work that is more consistent with the public welfare. For this purpose the commission shall solicit testimony from the public.

(Ord. 2924 § 4, 1986)

#### **23.12.040 Exclusions.**

Nothing in this chapter shall be construed to prohibit:

(a) Any activity not specifically described in this chapter;

(b) Research in and application of nuclear medicine or other pure research unrelated to nuclear weapons;

(c) Beneficial or peaceful uses of the technology such as smoke detectors, light-emitting watches and clocks, and other consumer products; or

(d) Activities of the federal and state governments that are preempted by existing law.

(Ord. 2924 § 5, 1986)

#### **23.12.050 Notice and enforcement.**

(a) The county is directed to install and maintain appropriate signs to be displayed at each ferry terminal, at Gross Field Airport, and on all the major roads leading into the county, at or near the county line, including, but not limited to, the following:

- (1) U. S. Highway 101 (both ends);
- (2) State Highway 1 (both ends);
- (3) State Highway 17;
- (4) State Highway 37;
- (5) Fallon-Two Rock Road;
- (6) Tomales-Petaluma Road;
- (7) Chileno Valley Road;
- (8) Marshall-Petaluma Road;
- (9) Point Reyes-Petaluma Road; identifying Marin as a nuclear-free zone and making reference to this chapter. Further, the county must notify the federal government and other appropriate authorities that this law has been enacted.

(b) Before any further public funds shall be invested by the county in the stock, securities or other obligations of any corporation or business entity, the county board of supervisors shall require that said corporation or business submit to the peace conversion commission an affidavit certifying that neither it, nor its parent company, affiliates or subsidiaries are nuclear weapons contractors.

(c) The county is directed to require of each city incorporated within Marin County that, in addition to any other information deemed necessary by its business license officer, that any application for a business license within a city in the county shall state whether or not said business is a nuclear weapons contractor.

(d) Each violation of this chapter shall be punishable by up to one-year imprisonment and/or a fine of up to five thousand dollars. Each day of violation shall be deemed a separate violation. Residents of Marin shall also have the right to enforce this chapter by appropriate civil actions for declaratory or injunctive relief. Reasonable attorneys' fees in enforcing this chapter shall be awarded as is appropriate.

(Ord. 2924 § 6, 1986)

## **Chapter 23.13 PEACE CONVERSION COMMISSION**

Sections:

23.13.010 Findings.

23.13.030 Review of purchases and investments.

23.13.040 Affidavit required.

23.13.050 Alternative products and exceptions.

23.13.060 Designation of nuclear weapons contractors.

23.13.070 Hearing.

23.13.080 Emergencies.

### **23.13.010 Findings.**

Chapter 23.12 of this Code was enacted by the voters of the County of Marin by the initiative process. The County of Marin desires to establish procedures for hearings to be conducted by the peace conversion commission, in order to promote and enhance the purpose of chapter 23.12 while safeguarding the constitutional rights of individuals and organizations affected thereby.

(Ord. 2979 § 1, 1988; Ord. 2963 § 1 (part), 1987)

### **23.13.030 Review of purchases and investments.**

The names of any company with which the county contracts, or in which the county treasurer invests, shall be provided to the peace conversion commission. If the commission, on the basis of its review of the names of such companies, determines by majority vote of the commissioners present that any of the companies may be deemed to be a nuclear weapons contractor, the commission shall send any such company a preliminary affidavit. The preliminary affidavit shall request information adequate for the peace conversion commission to determine

whether the company is, at the time it completes the affidavit, per the criteria in Marin County's Nuclear Free Zone Law, a nuclear weapons contractor.

If the company does not provide a reply within forty-five days of the affidavit having been sent to it, or if the company does provide a reply which contains information that the commission determines, by majority vote of the commissioners, that the company is, pursuant to the criteria in Marin County's Nuclear Free Zone Law, a nuclear weapons contractor, then the commission shall provide all county departments which arrange contracts and investments with the name of that company. Thereafter, the county shall refrain from entering into any contracts with, or investments in, the companies deemed to be nuclear weapons contractors, except as otherwise provided in this chapter.

(Ord. 3368 § 1, 2003; Ord. 3205 § 1, 1994; Ord. 3194 § 1, 1994; Ord. 2979 § 3, 1988; Ord. 2963 § 1 (part), 1987)  
(Ord. No. 3502, § I, 2008)

#### **23.13.040 Affidavit required.**

If county departments have been notified by the peace conversion commission to refrain from contracting with, or investing in, a company, in accordance with section 23.13.030 of this chapter, the county departments shall not thereafter do so without first procuring an affidavit from such company. The affidavit shall request information adequate for the peace conversion commission to determine whether the company is, pursuant to the criteria in Marin County's Nuclear Free Zone Law, at the time it completes the affidavit, a nuclear weapons contractor.

If the company does not provide a reply within forty-five days of the affidavit having been sent to it, or if the company does provide a reply which contains information that the commission determines, by majority vote of the commissioners, shows that the company is, pursuant to the criteria in Marin County's Nuclear Free Zone Law, a nuclear weapons contractor, the county shall not, except as provided for in this chapter arrange to contract with, or invest in that company.  
(Ord. 3368 § 2, 2003; Ord. 3290 § 1, 1999; Ord. 3194 § 2, 1994; Ord. 2979 § 4, 1988; Ord. 2963 § 1 (part), 1987)  
(Ord. No. 3502, § II, 2008)

#### **23.13.050 Alternative products and exceptions.**

(a) Alternative products. If the commission finds that a company is a nuclear weapons contractor, or if the company does not return the prescribed affidavit, but the county desires to proceed with the contract or investment, the county shall request the peace conversion commission to determine whether a reasonable alternative to the proposed product, service or investment is available from a company that has not been deemed to be a nuclear weapons contractor. If the commission determines that no reasonable alternative is available, it will, within twenty days notify the county that it may enter into the contract or investment requested. If the commission does not, within twenty days, act on a department's request, the transaction may be completed. If the commission identifies what it considers to be a reasonable alternative product, service or investment, which is available from a nonnuclear weapons entity, and if such an alternative is also considered reasonable by the county involved, the county shall carry out the transaction with the entity not deemed to be a nuclear weapons contractor. If the county department involved does not consider the product, service or investment provided by the commission-recommended, nonnuclear weapons entity to be a reasonable alternative to that provided by the company deemed to be a nuclear weapons contractor, the county may appeal to the board of supervisors. The decision of the board of supervisors shall be final.

(b) Urgency situations. In the event that a county department considers the need to arrange a transaction to be too urgent to wait for a regularly scheduled meeting of the peace conversion commission, the department may contact the chair or vice chair of the peace conversion commission to request immediate permission to complete a transaction. Under appropriate circumstances of urgency, the chair or vice chair may grant such permission. All such urgency grantings will be reported to the commission at its next regular meeting.

(c) If a contract is required by state or federal law to be let by competitive bidding to the lowest responsive bidder, such contract shall be deemed to have no reasonable alternative without the necessity of applying to the commission for permission to enter into the contract.

(Ord. 3368 § 3, 2003: Ord. 3290 § 2, 1999: Ord. 2963 § 1 (part), 1987)

**23.13.060 Designation of nuclear weapons contractors.**

All affidavits shall be filed with the peace conversion commission immediately upon receipt, along with a complete description of the transaction. If the commission, or its designated representative, believes that, notwithstanding execution of the affidavit, a contractor, vendor, corporation or business entity is a nuclear weapons contractor, the commission shall, within fifteen working days following receipt of the affidavit or affidavits, notify the director of purchasing or the county treasurer that it challenges the affidavit or affidavits. The notice shall specify the facts and evidence upon which the commission's challenge is premised. The director of purchasing, the county treasurer or the contractor, vendor, corporation or business entity may, within ten days of the notification, request in writing, a hearing before the commission. If a hearing is not requested, the commission's challenge shall be deemed justified and the transaction may not be completed or continued. Failure to request a hearing for any particular transaction shall not be deemed a waiver of the right to request a hearing with respect to any other transaction.

(Ord. 3194 § 3, 1994: Ord. 2979 § 5, 1988: Ord. 2963 § 1 (part), 1987)

**23.13.070 Hearing.**

The commission shall, upon receipt of a request for hearing, schedule the hearing not later than ten working days thereafter. The party who requests the hearing shall be entitled, as a matter of right, to a continuance of not more than ten working days to allow the party to investigate the commission's data and procure witnesses.

The hearing shall be public and shall be conducted before the commission or a committee thereof, as determined by the commission.

The presiding officer of the commission shall conduct the hearing and determine all questions of evidence and procedure. The hearing shall be conducted and evidence received and considered in accordance with the provisions of Government Code, Sections 11513 and 11514, insofar as they are applicable. The commission shall have the burden of proof and the burden of going forward with evidence.

Within three days following the conclusion of the hearing, the commission shall render a decision and set forth the basis for its decision in writing.

Any person aggrieved by a decision of the commission may appeal its decision to the board of supervisors by filing a written appeal with the clerk of the board within ten working days from the date of rendition of the commission's decision. The board of supervisors shall consider the matter de novo, and its decision shall be final.

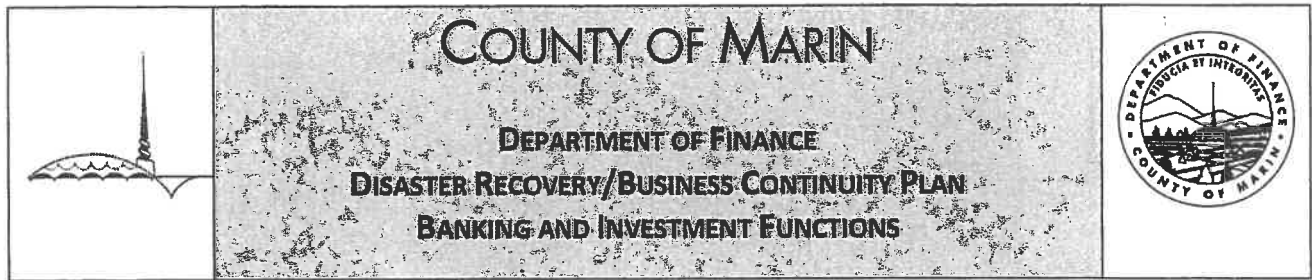
(Ord. 2963 § 1 (part), 1987)

**23.13.080 Emergencies.**

The provisions of this chapter shall not apply to contracts which involve essential products during an emergency which poses an immediate threat to life, public safety or property.

(Ord. 2979 § 6, 1988: Ord. 2963 § 1 (part), 1987)

## EXHIBIT B



### **Scope**

The County of Marin's banking and investment functions are mission critical. As such, the Treasurer's office must have a Disaster/Business Continuity Plan in place. In the event we are unable to operate from our office, the plan shall be activated. Periodically, the plan shall be tested.

The plan's goal is to protect and account for all funds on deposit with the county and to be able to continue our banking and investment functions for all participants in the event of occurrence (earthquake, fire, pandemic, or other event) which disrupts normal operations.

### **Chain of Command**

The chain of command shall be in the order of "authorized persons" as identified in the Statement of Investment Policy, item 3.

### **Continuity Procedure**

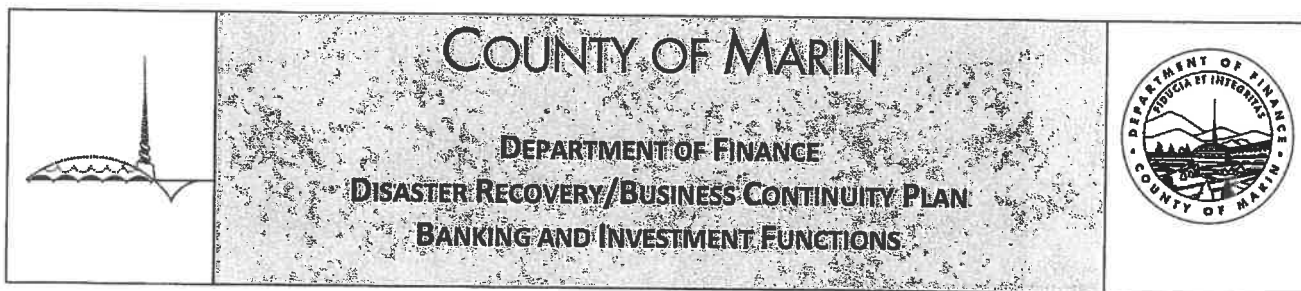
In the event we are unable to conduct normal business operations, the authorized persons shall interact with one another by home phone, email or cell to decide on the alternate location. If unable to contact one another, the authorized persons shall through the county's office of emergency services establish contact with one another.

### **Functions & Tasks to be Performed**

Recognizing we may be operating in less than optimal conditions, the primary functions are to protect and continue to account for all funds on deposit with the county. While normal processes may be modified, the investment policy shall be strictly followed.

Tasks to be performed include:

- ◆ Daily cash work up
- ◆ Investment of maturing securities and any daily deposits after making an allowance for checks/wires expected to clear
- ◆ Daily cash and bank reconciliation
- ◆ For deposits, the treasurer's office will notify county departments, special districts and schools of any changes to their deposit location. Deposits to any account other than those established by the treasurer's office are prohibited.
- ◆ Disbursement activity will be coordinated with the County Director of Finance

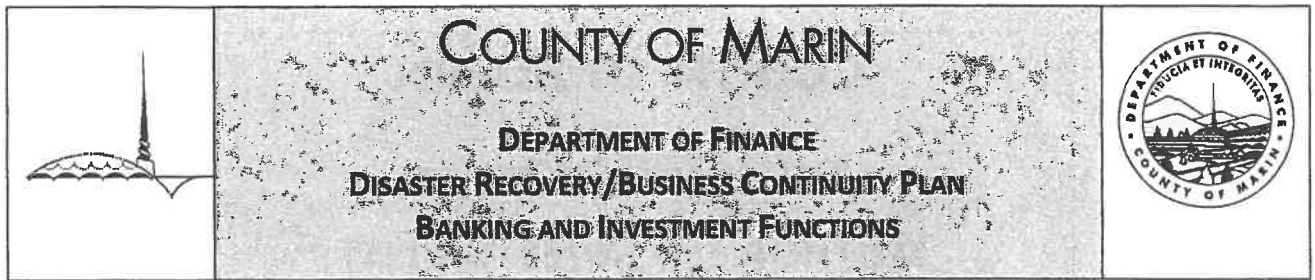


### **Equipment and Emergency Packets**

The Authorized Investor List shall designate authorized staff to have the following equipment such that either of them may carry out the plan. In the event that none of the authorized persons are able to respond, the county's office of Emergency Services shall have a copy of this plan in a secured location within their office. All policies and procedures of this plan shall be provided to the County Administrator and County Director of Finance.

The following equipment and items for the emergency packets are:

- ◆ Laptop with wi-fi connectivity
- ◆ All software that is currently in use shall be loaded on each laptop and be set up for remote access.
- ◆ Copy of the Investment Policy and the Disaster/Continuity Recovery Plan
- ◆ Updated monthly report of investments
- ◆ Sign on instructions to access the county's financial accounting system, online banking and securities safekeeping
- ◆ Listing of the home phones and addresses, cell, email addresses of the "authorized persons" and treasury staff. Listings shall also include the County Administrator, County Director of Finance, County Counsel and the Office of Emergency Services.
- ◆ Bank, Authorized Broker/Dealers, Bloomberg and Security Safekeeping names, contact numbers including fax and addresses
- ◆ All district, county and school bank signature cards
- ◆ Contact names, numbers, email and addresses of each agency whose funds are held within the county.
- ◆ Emergency check stock will be housed in the Office of Emergency Services located at 1600 Los Gatos Drive (50 checks).\*



## **Disaster Assignment**

The "authorized persons" in the treasurer's office including support staff are to be considered official Disaster workers and are assigned to support our Disaster/Business Recovery Plan. Each shall have on their possession their County of Marin Identification Card.

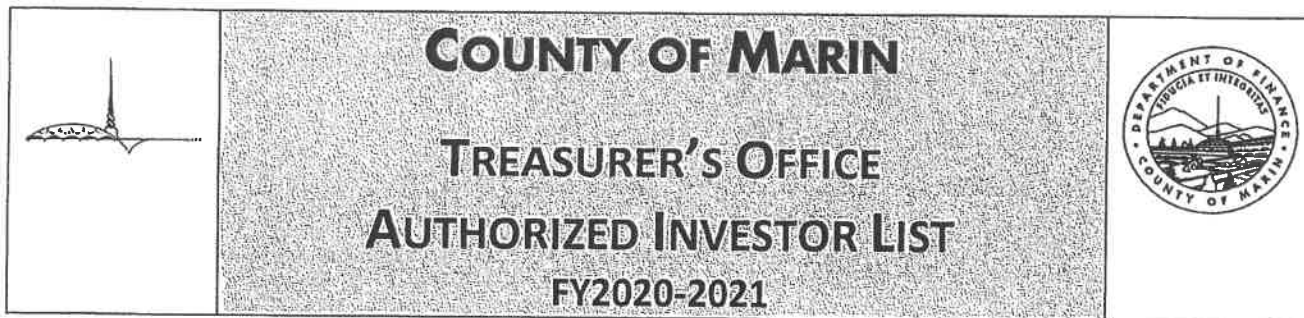
The level of disruption and assigned work location will be determined by the Director of Finance, or those individuals indicated on the Authorized Investor List. All related costs shall be absorbed by the Treasurer's office and reimbursed pursuant to Government section 27013.

In all cases, the safety of treasury personnel is paramount. In no event should our alternate location or alternate procedure be employed if doing such would put an individual in danger.

\* Emergency checks are issued from a separate account which is linked to the County's main account. These checks are to be used only if this plan is activated and the county is unable to issue payments. Authorized signers for these checks are designated on the Deposit Account Documentation Signature Card and include the Director of Finance, those individuals authorized under the Authorized Investor List and the County Administrator. In the event that check stock cannot be accessed, electronic payments through the County's banking services can be originated.

Failing the ability to operate from our office, our operations will move to a location determined by the County Office of Emergency Services, Director of Finance or County Administrator.

EXHIBIT C



Effective: July 1, 2020

**Investment Purposes:**

1. To make investment decisions
2. To recommend brokers
3. To perform a review of the investment function

**Authorized Persons:**

Authorized to make investment decisions for with a maturity of up to five years:

- Roy Given \*                      Director of Finance

Authorized to make investment decisions for with a maturity of up to three years:

- Karen Shaw \*                      Division Chief, Finance
- Mina Martinovich                      Assistant Director of Finance

Authorized to make investment decisions for short term investments with a maturity of up to one year:

- Lisa De Carlo                      Chief of Administrative Services
- Bevin Gardner                      Accountant II –Treasury
- Sandra Kacharos                      Division Chief, Tax

*\*Authorized for equipment and emergency packets as defined under the Disaster/Business Continuity Plan*

Approved:

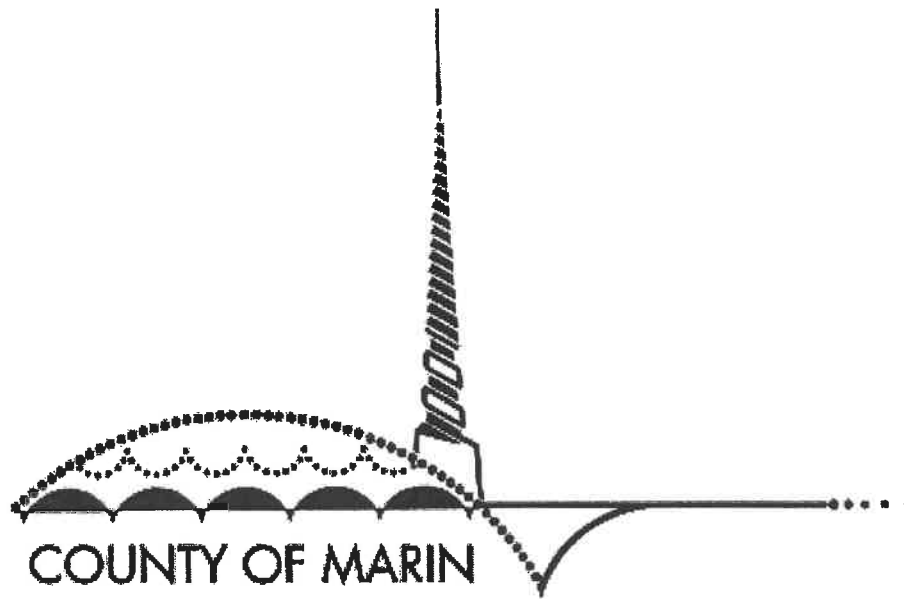
8/5/21

Roy Given  
Director of Finance

Date

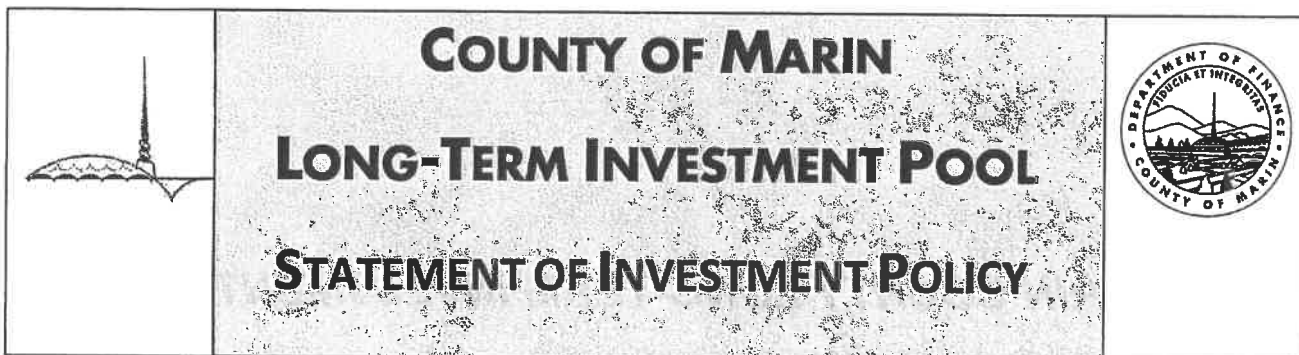


**MARIN COUNTY LONG-TERM INVESTMENT POOL**  
**STATEMENT OF INVESTMENT POLICY**



***Department of Finance***  
***Roy Given, Director***

***Fiscal Year 2021-2022***



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Under the authority delegated to the Director of Finance by the Board of Supervisors and in accordance with the California Government Code, the following sets forth the investment policy of the County of Marin Long-Term Investment Pool:

**I. OBJECTIVES:**

All funds on deposit in the Marin County Long-Term Investment Pool shall be invested in accordance with the California Government Code Sections 53600 et seq. and Sections 53639 et seq. to ensure:

- (a) **Preservation of capital** through high quality investments and by continually evaluating the credit of financial institutions approved for investment transactions, and securities considered and held in safekeeping;
- (b) **Maintenance of sufficient liquidity** to enable the participants and other depositors to meet their operating requirements that may be reasonably anticipated; and
- (c) **Attaining a market rate of return** throughout budgetary and economic cycles, consistent with the above objectives.

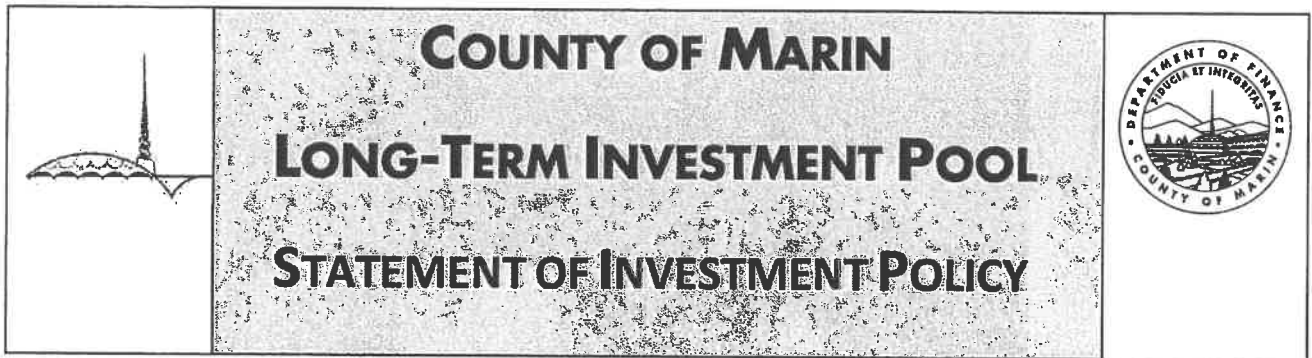
**2. PARTICIPANT**

The participant in the Marin County Long-Term Investment Pool is the Marin County General Fund.

**3. AUTHORIZED PERSONS**

Authorized persons for investment purposes include principal staff as designated by the Director of Finance on the Authorized Investor List. Designated Principal Staff shall make all investment decisions. To minimize the risk of disrupting the day-to-day business activities, Principal Staff shall use separate means of travel to attend training and conferences.

All investment decisions shall be made with the care, skill, prudence and diligence, under the circumstances then prevailing, that a prudent person acting, as a trustee, in a like capacity and familiarity would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the participant.



#### **4. INVESTMENTS**

Prior to investing pursuant to this policy the persons authorized to make investments shall assess the market and market pricing information obtained from available sources and the media. Investments shall be evaluated considering preservation of capital as the most important factor, liquidity as the second most important factor, and thirdly, yield. Any investment selected shall be that investment which in the opinion of the purchaser most clearly meets these objectives. All transactions shall be documented at the time the transaction is consummated.

#### **5. TERM**

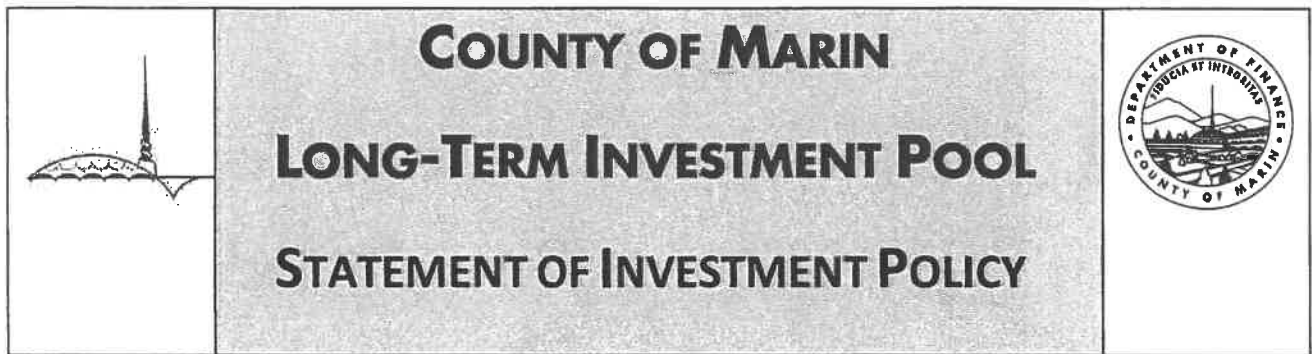
Pursuant to California Government Code Section 53601, where this section does not specify a limitation on the term or remaining maturity at the time of the investment, no investment shall be made in any security that at the time of the investment has a term remaining to maturity in excess of five years, unless the legislative body has granted express authority to make that investment either specifically or as a part of an investment program approved by the legislative body no less than three months prior to the investment. The approval of this Long Term Investment Policy on an annual basis by the Legislative Board (Marin County Board of Supervisors) authorizes investments of no more than 10 years for bonds, notes, warrants, or other evidences of indebtedness of a local agency within the County of Marin, including bonds or notes payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the County, or by a department, board, agency, or authority of the County.

#### **6. ALLOWED INVESTMENTS**

Pursuant to California Government Code Sections 53601 et seq. and 53635 et seq., the County Director of Finance may directly purchase the following, subject to the limitations as set forth:

**Bonds, Notes, Warrants** or other evidence of indebtedness of a **local agency** within the County of Marin, California.

The interest rate of any indebtedness pursuant to the preceding paragraph shall be based on the key rate of Prime plus 1 percent as determined by Bloomberg on the date the Department of Finance approves the purchase of the indebtedness.



**7. APPORTIONMENT OF INTEREST & COSTS**

Interest shall be apportioned to the General Fund annually based upon the ratio of the average daily balance of each individual fund to the average daily balance of all funds in the investment pool. The amount of interest apportioned shall be determined using the cash method of accounting, whereby interest will be apportioned for the year in which it was actually received. The Director of Finance shall deduct from the gross interest received those actual administrative costs relating to the management of the treasury including salaries and other compensation, banking costs, equipment purchased, supplies, costs of information services, audits and any other costs as provided by Section 27013 of the Government Code.

**8. CONFLICT OF INTEREST**

The Director of Finance and County employees working in the Treasurer's office shall not accept honoraria, gifts, and gratuities from advisors, brokers, dealers, bankers, or other person with whom the County Treasury conducts business, that are in violation of *state* law.

**9. AUDITS**

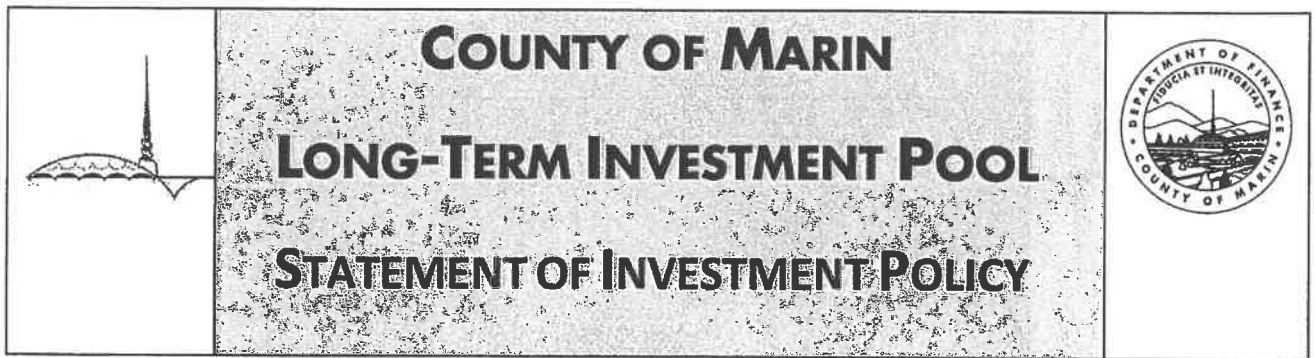
The County of Marin investment portfolio, which includes both the County of Marin investment pool and the Long-Term investment pool, shall be subject to a process of independent review by the County's external auditors. Such audit will include tests deemed appropriate by the auditor pursuant to Government Code Section 27134. The results of the audit shall be reported annually to the Director of Finance and the Board of Supervisors.

**10. REVIEW**

The Director of Finance and designated staff will perform a monthly review of the investment function.

**11. REPORTS**

The Director of Finance shall prepare an annual report, listing all investments in the County Pool as of the last day of the fiscal year and a report of the average days to maturity and yield of investments in the County of Marin Long Term Investment Pool.



**12. INVESTMENT POLICY**

The Director of Finance shall prepare and submit an annual statement of investment policy to the Board of Supervisors.

# Nicasio School District

Since 1862

Board of Trustees

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

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Agenda Item # 6a

To: Nicasio School District Board of Trustees  
From: Margie Bonardi, Interim CBO  
Date: February 3, 2022  
Re: Acceptance of 2020-21 District Financial Audit

**Objective:**

To accept Nicasio School District's 2020-21 financial audit prepared by Stephen Roatch Accountancy Corp. as legally required.

**Background:**

Stephen Roatch Accountancy Corporation was contracted to audit the financial statements of governmental activities and each major fund of the Nicasio School District, as of and for the year ended June 30, 2021. 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 2020-21 district audit.

**Funding Source/Cost:**

Contracted cost for the 2020-21 financial audit: \$ 9,500  
Funds paid from the Unrestricted General Fund

**Recommendation:**

Accept the 2020-21 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, 2021**





# NICASIO ELEMENTARY SCHOOL DISTRICT

JUNE 30, 2021

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# NICASIO ELEMENTARY SCHOOL DISTRICT

JUNE 30, 2021

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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, 2021, 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, 2021, 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 13, 2021 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 13, 2021



**NICASIO ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
(PREPARED BY DISTRICT MANAGEMENT)**

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This section of Nicasio Elementary School District's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2021. 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 20.8%.
- On the Statement of Activities, total current year revenues exceeded total current year expenses by \$294,700.
- Capital assets, net of depreciation, decreased \$81,101 due to the recognition of depreciation expense.
- Total long-term liabilities decreased \$92,999 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 \$71,000. During fiscal year 2020-21, total General Fund expenditures totaled \$973,540. At June 30, 2021, the District had available reserves of \$557,211, which represents a reserve of 57.2%.

**THE FINANCIAL REPORT**

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

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

**NICASIO ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

(PREPARED BY DISTRICT MANAGEMENT)

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**THE FINANCIAL REPORT (CONCLUDED)**

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

**Reporting the District as a Whole**

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

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

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

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

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

**Reporting the District's Most Significant Funds**

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

***Governmental Funds:***

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

**NICASIO ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
(PREPARED BY DISTRICT MANAGEMENT)**

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

The District's net position increased from \$1,413,975 at June 30, 2020, up to \$1,708,675 at June 30, 2021, an increase of 20.8%.

<b><u>Comparative Statement of Net Position</u></b>		
	Governmental Activities	
	2020	2021
<b><u>Assets</u></b>		
Deposits and Investments	\$ 956,330	\$ 1,090,596
Receivables	23,372	51,744
Capital Assets, net	2,480,775	2,399,674
Total Assets	3,460,477	3,542,014
<b><u>Deferred Outflows of Resources</u></b>		
Pension Deferrals	231,253	251,326
<b><u>Liabilities</u></b>		
Current	346,109	322,789
Long-Term	1,740,707	1,632,709
Total Liabilities	2,086,816	1,955,498
<b><u>Deferred Inflows of Resources</u></b>		
Pension Deferrals	190,939	129,167
<b><u>Net Position</u></b>		
Net Investment in Capital Assets	1,275,775	1,399,674
Restricted	268,364	368,969
Unrestricted (Deficit)	(130,164)	(59,968)
Total Net Position	\$ 1,413,975	\$ 1,708,675
<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, 2021  
(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 \$294,700.

<b><u>Comparative Statement of Changes in Net Position</u></b>		
	<u>Governmental Activities</u>	
	<u>2020</u>	<u>2021</u>
<b><u>Program Revenues</u></b>		
Operating Grants & Contributions	\$ 151,429	\$ 181,512
<b><u>General Revenues</u></b>		
Taxes Levied	1,150,598	1,179,258
Federal & State Aid	53,762	54,892
Interest & Investment Earnings	13,872	4,982
Transfers	4,674	2,337
Miscellaneous	2,005	953
<b>Total Revenues</b>	<b>1,376,340</b>	<b>1,423,934</b>
<b><u>Expenses</u></b>		
Instruction	534,494	499,141
Instruction-Related Services	224,150	236,399
Pupil Services	45,286	75,555
General Administration	71,821	75,715
Plant Services	102,246	119,669
Interest on Long-Term Debt	54,087	44,586
Other Outgo	106,392	78,169
<b>Total Expenses</b>	<b>1,138,476</b>	<b>1,129,234</b>
<b>Changes in Net Position</b>	<b>\$ 237,864</b>	<b>\$ 294,700</b>
<i>Table includes financial data of the combined governmental funds</i>		

**NICASIO ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
(PREPARED BY DISTRICT MANAGEMENT)

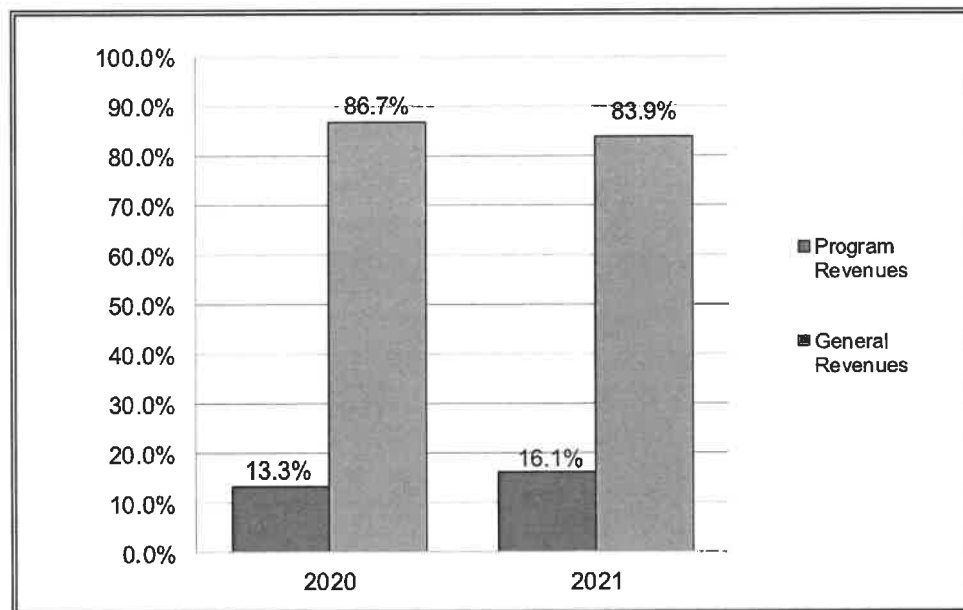
**FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONTINUED)**

**Comparative Schedule of Costs of Services**

	Total Cost of Services		Net Cost of Services	
	2020	2021	2020	2021
Instruction	\$ 534,494	\$ 499,141	\$ 416,278	\$ 369,905
Instruction-Related Services	224,150	236,399	224,103	222,603
Pupil Services	45,286	75,555	29,101	54,018
General Administration	71,821	75,715	71,313	75,198
Plant Services	102,246	119,669	101,588	116,492
Interest on Long-Term Debt	54,087	44,586	54,087	44,586
Other Outgo	106,392	78,169	90,577	64,920
Totals	<u>\$ 1,138,476</u>	<u>\$ 1,129,234</u>	<u>\$ 987,047</u>	<u>\$ 947,722</u>

*Table includes financial data of the combined governmental funds*

The table above presents the cost of major District activities. The table also shows each activity's net cost (total cost less fees generated by the activities and intergovernmental aid provided for specific programs). The \$947,722 total net cost represents the financial burden that was placed on the District's general revenues for providing the services listed.



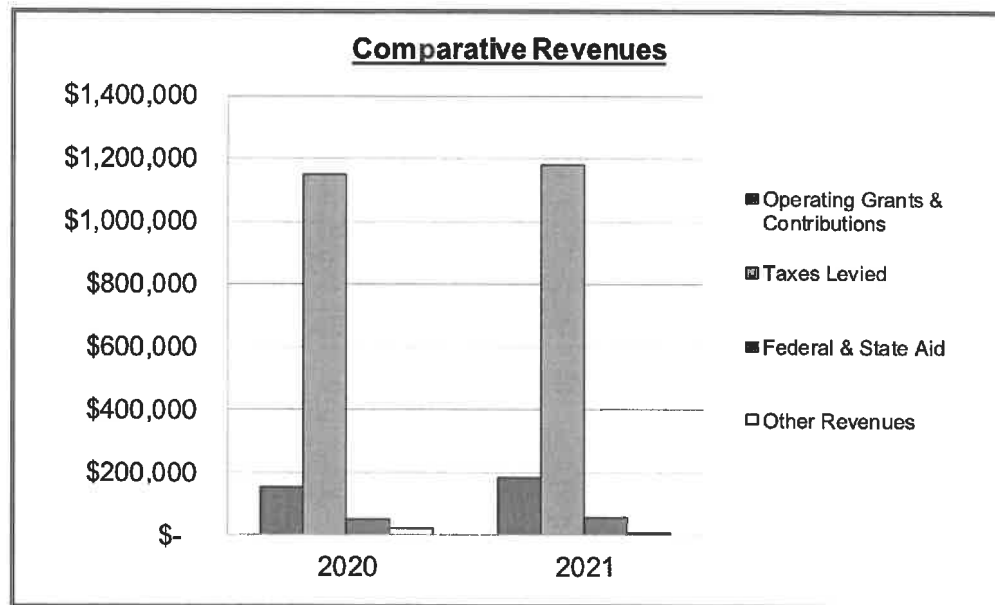
For fiscal year 2020-21, program revenues financed 16.1% of the total cost of providing the services listed above, while the remaining 83.9% was financed by the general revenues of the District.

**NICASIO ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
(PREPARED BY DISTRICT MANAGEMENT)**

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

**Summary of Revenues For Governmental Functions**

	<u>FYE 2020 Amount</u>	<u>Percent of Total</u>	<u>FYE 2021 Amount</u>	<u>Percent of Total</u>
<b><u>Program Revenues</u></b>				
Operating Grants & Contributions	\$ 151,429	11.00%	\$ 181,512	12.75%
<b><u>General Revenues</u></b>				
Taxes Levied	1,150,598	83.60%	1,179,258	82.82%
Federal & State Aid	53,762	3.91%	54,892	3.85%
Other Revenues	20,551	1.49%	8,272	0.58%
<b>Total Revenues</b>	<b>\$ 1,376,340</b>	<b>100.00%</b>	<b>\$ 1,423,934</b>	<b>100.00%</b>



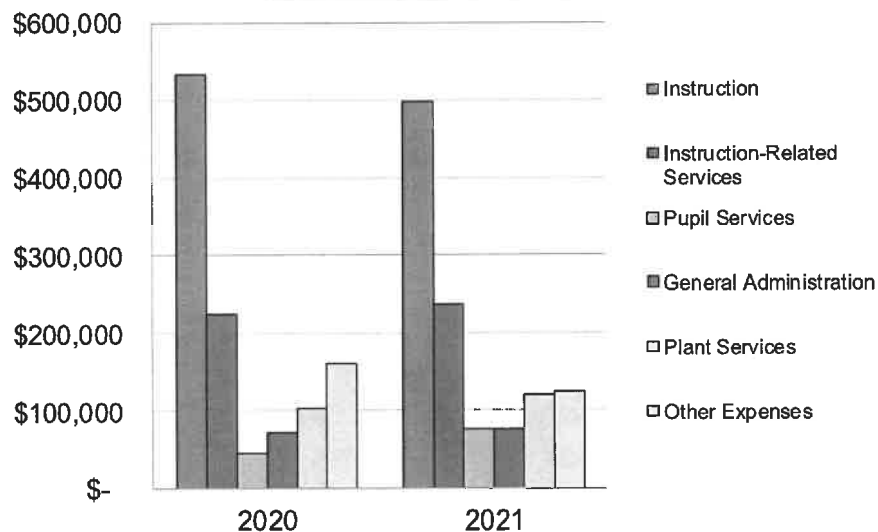
**NICASIO ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
(PREPARED BY DISTRICT MANAGEMENT)

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

**Summary of Expenses For Governmental Functions**

<u>Expenses</u>	<u>FYE 2020 Amount</u>	<u>Percent of Total</u>	<u>FYE 2021 Amount</u>	<u>Percent of Total</u>
Instruction	\$ 534,494	46.95%	\$ 499,141	44.20%
Instruction-Related Services	224,150	19.69%	236,399	20.93%
Pupil Services	45,286	3.98%	75,555	6.69%
General Administration	71,821	6.31%	75,715	6.70%
Plant Services	102,246	8.98%	119,669	10.60%
Other Expenses	160,479	14.10%	122,755	10.87%
Total Expenses	<u>\$ 1,138,476</u>	<u>100.00%</u>	<u>\$ 1,129,234</u>	<u>100.00%</u>

**Comparative Expenses**



**NICASIO ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
(PREPARED BY DISTRICT MANAGEMENT)**

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

**Comparative Schedule of Capital Assets**

	Governmental Activities	
	2020	2021
Land	\$ 53,889	\$ 53,889
Construction-in-Progress	4,389	4,389
Sites and Improvements	13,265	9,355
Buildings and Improvements	2,403,310	2,327,181
Furniture and Equipment	5,922	4,860
Capital Assets, net	<u>\$ 2,480,775</u>	<u>\$ 2,399,674</u>

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

**Comparative Schedule of Long-Term Liabilities**

	Governmental Activities	
	2020	2021
General Obligation Bonds	\$ 1,205,000	\$ 1,000,000
Early Retirement Incentives	12,625	6,312
Net Pension Liabilities	734,395	852,709
Totals	<u>\$ 1,952,020</u>	<u>\$ 1,859,021</u>

Total long-term liabilities decreased \$92,999 due primarily to the payment on the District's outstanding general obligation bonds.

The general obligation bonds represent approximately 53.8% 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, 2021**

(PREPARED BY DISTRICT MANAGEMENT)

**FINANCIAL ANALYSIS OF DISTRICT'S FUNDS**

<b><u>Comparative Schedule of Fund Balances</u></b>			
	<u>Fund Balances June 30, 2020</u>	<u>Fund Balances June 30, 2021</u>	<u>Increase (Decrease)</u>
General	\$ 559,521	\$ 739,533	\$ 180,012
Deferred Maintenance	45,521	55,835	10,314
Bond Interest & Redemption	260,958	268,189	7,231
Totals	<u>\$ 866,000</u>	<u>\$ 1,063,557</u>	<u>\$ 197,557</u>

The fund balance of the General Fund increased \$180,012 and the combined fund balances of the other governmental funds increased \$17,545.

**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**

The District may continue to be impacted by the on-going health concerns associated with Covid-19. Since the virus is still very contagious, the District has already modified most of its operational procedures as most aspects of its operations were directly affected by Covid-19. However, due to the unknown nature of the virus and the changing guidance provided by the California Department of Education, further procedural modifications may be necessary. In addition, State and Local economies have also been severely impacted by Covid-19, which may adversely affect future school funding and student enrollment.

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, 2021**

	<b>Governmental Activities</b>
<b><u>Assets</u></b>	
Deposits and Investments (Note 2)	\$ 1,090,596
Receivables (Note 3)	51,744
Capital Assets, Not Depreciated (Note 4)	58,278
Capital Assets, Net of Accumulated Depreciation	2,341,396
Total Assets	3,542,014
<b><u>Deferred Outflows of Resources</u></b>	
Pension Deferrals (Note 7)	251,326
<b><u>Liabilities</u></b>	
Accounts Payable and Other Current Liabilities	72,272
Accrued Interest Payable	17,694
Unearned Revenue (Note 1H)	6,511
Long-Term Liabilities:	
<i>Portion Due or Payable Within One Year:</i>	
General Obligation Bonds	220,000
Early Retirement Incentives (Note 6)	6,312
<i>Portion Due or Payable After One Year:</i>	
General Obligation Bonds (Note 5)	780,000
Net Pension Liabilities (Note 7)	852,709
Total Liabilities	1,955,498
<b><u>Deferred Inflows of Resources</u></b>	
Pension Deferrals (Note 7)	129,167
<b><u>Net Position</u></b>	
Net Investment in Capital Assets	1,399,674
Restricted:	
For Debt Service	250,495
For Educational Programs	117,474
For Other Purposes	1,000
Unrestricted (Deficit)	(59,968)
Total Net Position	\$ 1,708,675

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

**NICASIO ELEMENTARY SCHOOL DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 499,141		\$ 129,236		\$ (369,905)
Instruction-Related Services:					
Supervision of Instruction	3,198		2,000		(1,198)
School Site Administration	233,201		11,796		(221,405)
Pupil Services:					
Home-to-School Transportation	23,048		10,216		(12,832)
Food Services	19,712				(19,712)
Other Pupil Services	32,795		11,321		(21,474)
General Administration:					
Data Processing Services	3,095				(3,095)
Other General Administration	72,620		517		(72,103)
Plant Services	119,669		3,177		(116,492)
Interest on Long-Term Debt	44,586				(44,586)
Other Outgo	78,169		13,249		(64,920)
Total Governmental Activities	<u>\$ 1,129,234</u>	<u>\$ 0</u>	<u>\$ 181,512</u>	<u>\$ 0</u>	<u>(947,722)</u>
<u>General Revenues</u>					
Taxes Levied for General Purposes					712,288
Taxes Levied for Debt Service					259,362
Taxes Levied for Specific Purposes					207,608
Federal and State Aid - Unrestricted					54,892
Interest and Investment Earnings					4,982
Transfers from Other Agencies					2,337
Miscellaneous					953
Total General Revenues					<u>1,242,422</u>
Change in Net Position					294,700
Net Position - July 1, 2020					<u>1,413,975</u>
Net Position - June 30, 2021					<u>\$ 1,708,675</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

**NICASIO ELEMENTARY SCHOOL DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2021**

	<u>General</u>	<u>Deferred Maintenance</u>	<u>Bond Interest and Redemption</u>	<u>Total Governmental Funds</u>
<b><u>Assets</u></b>				
Deposits and Investments (Note 2)	\$ 766,522	\$ 55,885	\$ 268,189	\$ 1,090,596
Receivables (Note 3)	51,744			51,744
Total Assets	<u>\$ 818,266</u>	<u>\$ 55,885</u>	<u>\$ 268,189</u>	<u>\$ 1,142,340</u>
<b><u>Liabilities and Fund Balances</u></b>				
Liabilities:				
Accounts Payable	\$ 72,222	\$ 50		\$ 72,272
Unearned Revenue (Note 1H)	6,511			6,511
Total Liabilities	<u>78,733</u>	<u>50</u>		<u>78,783</u>
Fund Balances: (Note 10)				
Nonspendable	1,000			1,000
Restricted	117,474		\$ 268,189	385,663
Assigned	63,848	55,835		119,683
Unassigned	557,211			557,211
Total Fund Balances	<u>739,533</u>	<u>55,835</u>	<u>268,189</u>	<u>1,063,557</u>
Total Liabilities and Fund Balances	<u>\$ 818,266</u>	<u>\$ 55,885</u>	<u>\$ 268,189</u>	<u>\$ 1,142,340</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, 2021**

---

**Total Fund Balances - Governmental Fund** **\$ 1,063,557**

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	(1,718,821)	
Net		2,399,674

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	251,326
Deferred inflows of resources relating to pensions	(129,167)

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	\$ 1,000,000	
Early Retirement Incentives	6,312	
Net Pension Liabilities	852,709	
Total		(1,859,021)

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 unmaturred interest owing at the end of the period was:

(17,694)

**Total Net Position - Governmental Activities** **\$ 1,708,675**

**NICASIO ELEMENTARY SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>General</u>	<u>Deferred Maintenance</u>	<u>Bond Interest and Redemption</u>	<u>Total Governmental Funds</u>
<b><u>Revenues</u></b>				
LCFF Sources:				
State Apportionment / Transfers	\$ 37,192	\$ 10,000		\$ 47,192
Local Taxes	712,289			712,289
Total LCFF Sources	749,481	10,000		759,481
Federal Revenue	50,559			50,559
State Revenue	71,649		\$ 429	72,078
Local Revenue	281,863	314	259,639	541,816
Total Revenues	1,153,552	10,314	260,068	1,423,934
<b><u>Expenditures</u></b>				
Current:				
Instruction	408,215			408,215
Supervision of Instruction	3,198			3,198
School Site Administration	217,098			217,098
Home-To-School Transportation	23,048			23,048
Food Services	19,712			19,712
Other Pupil Services	32,795			32,795
Data Processing Services	3,095			3,095
Other General Administration	68,504			68,504
Plant Services	113,244			113,244
Other Outgo	77,419			77,419
Debt Service:				
Principal Retirement	6,313		205,000	211,313
Interest and Issuance Costs	899		47,837	48,736
Total Expenditures	973,540	0	252,837	1,226,377
Net Change in Fund Balances	180,012	10,314	7,231	197,557
Fund Balances - July 1, 2020	559,521	45,521	260,958	866,000
Fund Balances - June 30, 2021	\$ 739,533	\$ 55,835	\$ 268,189	\$ 1,063,557

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, 2021**

<b>Net Change in Fund Balance - Governmental Fund</b>	<b>\$ 197,557</b>
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:	
	211,313
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:	
	(36,469)
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:	
	3,400
<b>Change in Net Position of Governmental Activities</b>	<b>\$ 294,700</b>



**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES**

**A. Financial Reporting Entity**

The Nicasio Elementary School District (the "District") is a public educational agency operating under the applicable laws and regulations of the State of California. It is governed by a three-member Board of Education elected by registered voters of the District, which comprises an area in Marin County. The District 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, 2021**

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

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

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

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

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

**Fund Financial Statements:**

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

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

**C. Basis of Accounting**

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

**Revenues - Exchange and Non-exchange Transactions:**

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

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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

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

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

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

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

**Unearned Revenue:**

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

**Expenses/Expenditures:**

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

**D. Fund Accounting**

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

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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

**D. Fund Accounting (Concluded)**

The District maintains the following governmental fund types:

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

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

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

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

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

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

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

**E. Budgets and Budgetary Accounting**

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

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

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

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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

**F. Use of Estimates**

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

**G. Encumbrances**

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

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

**1. Deposits and Investments**

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

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

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

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

**2. Capital Assets**

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

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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

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

**2. Capital Assets (Concluded)**

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

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

**3. Deferred Outflows/Inflows of Resources**

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

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

**4. Unearned Revenue**

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

**5. Pensions**

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

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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

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

**6. Long-term Liabilities**

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

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

**7. Fund Balances**

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

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

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

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

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

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

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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

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

7. Fund Balances (Concluded)

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

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

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

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

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

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

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



**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 2 - DEPOSITS AND INVESTMENTS**

Summary of Deposits and Investments

Deposits and investments as of June 30, 2021, consist of the following:

	<u>Governmental Activities</u>
Cash in Revolving Fund	\$ 1,000
County Pool Investments	1,089,596
Total	<u>\$ 1,090,596</u>

Cash in Revolving Fund

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

County Pool Investments

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

General Authorization

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

<u>Authorized Investment Type</u>	<u>Maximum Remaining Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Notes	5 years	30%	None
Mutual Funds/	N/A	20%	10%

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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

**General Authorization (Concluded)**

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

**Interest Rate Risk**

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

**Weighted Average Maturity**

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

Investment Type	Carrying Value	Fair Value	Weighted Average Days to Maturity
County Pool Investments	\$ 1,089,596	\$ 1,089,671	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.

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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

**Custodial Credit Risk - Deposits (Concluded)**

California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2021, the District's bank balance was not exposed to custodial credit risk.

**Fair Value Measurements**

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

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

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

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

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

The District's fair value measurements are as follows at June 30, 2021:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Uncategorized</u>
County Pool Investments	\$ 1,089,671	\$ 1,089,671

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

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 3 - RECEIVABLES**

Receivables in the General Fund at June 30, 2021 consist of the following:

Federal Government	\$ 20,306
State Government	22,343
Local Governments	<u>9,095</u>
Total	<u><u>\$ 51,744</u></u>

**NOTE 4 - CAPITAL ASSETS AND DEPRECIATION**

Capital asset activity for the year ended June 30, 2021, was as follows:

	Balances July 1, 2020	Additions	Deletions	Balances June 30, 2021
Capital Assets Not Being Depreciated:				
Land	\$ 53,889			\$ 53,889
Construction-in-Progress	4,389			4,389
Total Capital Assets Not Being Depreciated	<u>58,278</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>58,278</u>
Capital Assets Being Depreciated:				
Sites and Improvements	264,425			264,425
Buildings and Improvements	3,761,014			3,761,014
Furniture and Equipment	34,778			34,778
Total Capital Assets Being Depreciated	<u>4,060,217</u>	<u>0</u>	<u>0</u>	<u>4,060,217</u>
Less Accumulated Depreciation:				
Sites and Improvements	251,160	3,910		255,070
Buildings and Improvements	1,357,704	76,129		1,433,833
Furniture and Equipment	28,856	1,062		29,918
Total Accumulated Depreciation	<u>1,637,720</u>	<u>81,101</u>	<u>0</u>	<u>1,718,821</u>
Total Capital Assets Being Depreciated, Net	<u>2,422,497</u>	<u>(81,101)</u>	<u>0</u>	<u>2,341,396</u>
Capital Assets, Net	<u><u>\$ 2,480,775</u></u>	<u><u>\$ (81,101)</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 2,399,674</u></u>

Depreciation expense for governmental activities was charged as follows:

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

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**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.

The District's outstanding general obligation bonded debt at June 30, 2021 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, 2020</u>	<u>Issued Current Year</u>	<u>Redeemed Current Year</u>	<u>Outstanding June 30, 2021</u>
2010	2.00-4.50	8/1/24	\$ 2,440,000	\$ 1,205,000	\$ 0	\$ 205,000	\$ 1,000,000

The annual requirements to amortize the general obligation bonds, as of June 30, 2021, are as follows:

<u>Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2022	\$ 220,000	\$ 38,587	\$ 258,587
2023	235,000	29,194	264,194
2024	260,000	18,513	278,513
2025	285,000	6,412	291,412
Totals	\$ 1,000,000	\$ 92,706	\$ 1,092,706

**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. The future payment under this early retirement incentive agreement is as follows:

<u>Year Ended June 30</u>	<u>STRS Golden Handshake</u>
2022	\$ 6,754
Less amounts representing interest	(442)
Total principal payments	\$ 6,312

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**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).

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

<u>Pension Plan</u>	<u>Net Pension Liabilities</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Pension Expense</u>
CalSTRS	\$ 623,155	\$ 205,284	\$ 123,866	\$ 101,042
CalPERS	229,554	46,042	5,301	46,938
Totals	<u>\$ 852,709</u>	<u>\$ 251,326</u>	<u>\$ 129,167</u>	<u>\$ 147,980</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. CalSTRS also uses plan assets to defray reasonable expenses for administering the STRP. Although CalSTRS is the administrator of the STRP, the State of California is the sponsor and obligor of the trust. In addition, the State is both an employer and nonemployer contributing entity to the STRP.

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

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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

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

**Benefits Provided (Concluded)**

The STRP Defined Benefit Program has two benefit structures:

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

There are several differences between the two benefit structures and some of the differences are noted below.

**CalSTRS 2% at 60**

CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 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 is a member's highest average annual compensation earnable for 12 consecutive months based on the creditable compensation that a member could earn in a school year while employed on a full-time basis. For most members with fewer than 25 years of credited service, final compensation is the highest average annual compensation earnable for any 36 consecutive months based on the creditable compensation that a member could earn in a school year while employed on a full-time basis.

**CalSTRS 2% at 62**

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

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

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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

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

**Contributions**

Required member, employer and state contribution rates are set by the California Legislature and the Governor and are detailed in the Teachers' Retirement Law. Current contribution rates were established by the CalSTRS Funding Plan, which was enacted with AB 1469 in June 2014. Current contribution rates have also been adjusted pursuant to SB 90 (June 2019) and AB 84 (June 2020). A summary of statutory contribution rates and other sources of contributions to the Defined Benefit Program are as follows:

Members: 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 2020-21. Under CalSTRS 2% at 62, the member contribution rate was 10.205% of applicable member earnings for fiscal year 2020-21.

Employers: The employer contribution rate was 16.15% of applicable member earnings for fiscal year 2020-21. This rate reflects a 2.95% reduction of the employer contribution rate for fiscal year 2020-21 pursuant to SB 90 and AB 84, than is required by the CalSTRS Funding Plan. The District contributed \$47,471 to the plan for the fiscal year ended June 30, 2021.

State: The contribution is calculated based on creditable compensation from two fiscal years prior. The base rate is 2.017%. As a result of the CalSTRS Funding Plan, the state is required to make additional contributions to pay down the unfunded liabilities associated with the benefit structure that was in place in 1990 prior to certain enhancements in benefits and reductions in contributions. The appropriation for these additional contributions is specified in subdivision (b) of Education Code Section 22955.1. The increased contributions end as of fiscal year 2045-46. Pursuant to AB 84, the state contribution rate will remain at 5.811% for fiscal year 2020-21. Including a 2.50% contribution for SBMA funding, the total state contribution to the defined benefit program was 10.328% for the fiscal year ended June 30, 2021. This rate does not include the impacts of supplemental state contributions pursuant to SB 90.

**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 (currently at 7.0%). As of June 30, 2021, the outstanding balance of the payable to CalSTRS was \$6,312 (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, 2021, 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.



**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**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 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	\$ 623,155
State's proportionate share of the net pension liability associated with the District	<u>321,236</u>
Total net pension liability attributed to District	<u><u>\$ 944,391</u></u>

The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019. 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, 2020 and June 30, 2019 was as follows:

Proportion - June 30, 2020	0.0006%
Proportion - June 30, 2019	<u>0.0006%</u>
Change - Increase (Decrease)	<u><u>0.0000%</u></u>

For the fiscal year ended June 30, 2021, the District recognized pension expense of \$101,042, which includes \$36,373 of support provided by the State. At June 30, 2021, 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	\$ 47,471	
Differences between expected and actual experience	867	\$ 17,153
Changes of assumptions	49,107	
Changes in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	89,976	106,713
Net differences between projected and actual earnings on plan investments	<u>17,863</u>	
Totals	<u><u>\$ 205,284</u></u>	<u><u>\$ 123,866</u></u>

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**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)**

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, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30</u>	
2022	\$ (17,303)
2023	3,358
2024	16,427
2025	22,358
2026	1,915
2027	7,192

Other than differences between projected and actual earnings on plan investments, deferred outflows and inflows of resources are amortized using a straight-line method over a closed period equal to the average of the expected remaining service lives of all plan members who are provided with pensions through CalSTRS (active and inactive), which is 7 years as of the beginning of the measurement period. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

**Actuarial Methods and Assumptions**

The total pension liability for the STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2019, and rolling forward the total pension liability to June 30, 2020. Significant actuarial methods and assumptions used in the financial reporting actuarial valuation to determine the total pension liability include:

Valuation Date	June 30, 2019
Experience Study	July 1, 2015 through June 30, 2018
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return <sup>1</sup>	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-retirement Benefit Increases	2.00% simple for DB (Annually) Maintain 85% purchasing power level for DB

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

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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

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

**Actuarial Methods and Assumptions (Concluded)**

On January 31, 2020, the board adopted new actuarial assumptions for use in the funding actuarial valuation of the defined benefit plan. The new assumptions were reflected in the 2019 actuarial valuation. For full details on changes to the assumptions, see the CalSTRS 2020 Experience Analysis report available on the CalSTRS website.

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

**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 of 7.10% and assume that contributions, benefit payments, and administrative expenses occur midyear. Based on those assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term investment rate of return assumption was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS investment staff and investment consultants as an input to the process.

The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2020, are summarized in the following table:

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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

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

**Discount Rate (Concluded)**

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

\* 20-year average

**Mortality**

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases of life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

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

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

	<u>Discount Rate 1% Decrease 6.10%</u>	<u>Discount Rate Current Rate 7.10%</u>	<u>Discount Rate 1% Increase 8.10%</u>
District's proportionate share of the net pension liability	\$ 941,500	\$ 623,155	\$ 360,316

**Pension Plan's Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalSTRS Comprehensive Annual Financial Report for the fiscal year ended June 30, 2020.

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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

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

*Plan Description, Benefits Provided, and Employees Covered*

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

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

*Contributions*

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Active plan members who entered into the plan prior to January 1, 2013 are required to contribute 7.0% of their salary, and new members entering into the plan on or after January 1, 2013 are required to contribute the higher of 50.0% 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, 2021 was 20.70% of annual payroll. The District's contribution to CalPERS for the fiscal year ended June 30, 2021 was \$26,497.

*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, 2021, the District reported a liability of \$229,554 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 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.

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**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 (Continued)**

The District's proportionate share of the net pension liability as of June 30, 2020 and June 30, 2019 was as follows:

Proportion - June 30, 2020	0.0007%
Proportion - June 30, 2019	<u>0.0007%</u>
Change - Increase (Decrease)	<u><u>0.0000%</u></u>

For the fiscal year ended June 30, 2021, the District recognized pension expense of \$46,938. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
District contributions subsequent to the measurement date	\$ 26,497	
Differences between expected and actual experience	11,158	
Changes of assumptions	855	
Changes in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	3,069	\$ 5,301
Net differences between projected and actual earnings on plan investments	<u>4,463</u>	
Totals	<u><u>\$ 46,042</u></u>	<u><u>\$ 5,301</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, 2022. 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	
2022	\$ 3,136
2023	4,282
2024	4,627
2025	2,199

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**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)**

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 4.1 years as of June 30, 2020. The net difference between projected and actual earnings on pension plan investments is amortized over a 5-year period on a straight-line basis.

**Actuarial Assumptions**

The total pension liability in the June 30, 2019 actuarial valuations were determined using the following actuarial methods and assumptions:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Wage Growth	Varies
Investment Rate of Return	7.15%
Post Retirement Benefit Increase (1)	

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

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

All other actuarial assumptions used in the June 30, 2019 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 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, 2021**

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

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

**Discount Rate (Concluded)**

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

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

<u>Asset Class <sup>1</sup></u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1 - 10 <sup>2</sup></u>	<u>Real Return Years 11+ <sup>3</sup></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%		

<sup>1</sup> 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.

<sup>2</sup> An expected inflation of 2.00% used for this period.

<sup>3</sup> 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:



**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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

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

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

	Discount Rate 1% Decrease 6.15%	Discount Rate Current Rate 7.15%	Discount Rate 1% Increase 8.15%
District's proportionate share of the net pension liability	\$ 330,026	\$ 229,554	\$ 146,168

*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, 2021, is shown below:

	Balances July 1, 2020	Additions	Deductions	Balances June 30, 2021	Due within One Year
Long-Term Debt:					
General Obligation Bonds	\$ 1,205,000		\$ 205,000	\$ 1,000,000	\$ 220,000
Early Retirement Incentives	12,625		6,313	6,312	6,312
Other Long-Term Liabilities:					
Net Pension Liabilities	734,395	\$ 118,314		852,709	
Totals	<u>\$ 1,952,020</u>	<u>\$ 118,314</u>	<u>\$ 211,313</u>	<u>\$ 1,859,021</u>	<u>\$ 226,312</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.

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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

The District was the recipient of on-behalf payments made by the State of California to the State Teachers' Retirement System (CalSTRS) for K-12 Education. These payments consist of state general fund contributions of \$36,373 to CalSTRS. These contributions are recorded in the General Fund as revenues and expenditures. The District is not legally responsible for these contributions

**NOTE 10 - FUND BALANCES**

The District's fund balances at June 30, 2021 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	22,606			22,606
Local Programs	94,868			94,868
Debt Service			\$ 268,189	268,189
Total Restricted	117,474		268,189	385,663
Assigned:				
Special Education	45,000			45,000
Deferred Maintenance		\$ 55,835		55,835
Other Assignments	18,848			18,848
Total Assigned	63,848	55,835		119,683
Unassigned:				
Economic Uncertainties	251,219			251,219
Remaining Unassigned Balances	305,992			305,992
Total Unassigned	557,211			557,211
Total Fund Balances	\$ 739,533	\$ 55,835	\$ 268,189	\$ 1,063,557

**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 2020-21, 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.

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**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. 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 2020-21, the District received \$207,608 of parcel tax revenue that is subject to voter approval. The District also received \$54,540 from the Nicasio School Foundation, a non-profit, public benefit corporation that is subject to voluntary public contributions to the organization.

**NOTE 15 - SUBSEQUENT EVENTS**

The District's management has evaluated events or transactions that occurred for possible recognition or disclosure in the financial statements from the balance sheet date through December 13, 2021, 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, 2021**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
<b><u>Revenues</u></b>				
LCFF Sources:				
State Apportionment / Transfers	\$ 33,008	\$ 37,187	\$ 37,192	\$ 5
Local Sources	697,570	701,981	712,289	10,308
Total LCFF Sources	730,578	739,168	749,481	10,313
Federal Revenue	28,810	50,412	50,559	147
Other State Revenue	42,038	88,865	71,649	(17,216)
Other Local Revenue	285,956	298,701	281,863	(16,838)
Total Revenues	1,087,382	1,177,146	1,153,552	(23,594)
<b><u>Expenditures</u></b>				
Current:				
Certificated Salaries	285,185	292,215	295,963	(3,748)
Classified Salaries	176,323	174,925	154,396	20,529
Employee Benefits	147,480	159,949	158,804	1,145
Books and Supplies	37,770	77,178	59,822	17,356
Services and Other				
Operating Expenditures	263,366	275,878	219,924	55,954
Debt Service:				
Principal Retirement	4,893	4,893	6,313	(1,420)
Interest and Fiscal Charges	2,637	2,637	899	1,738
Other Expenditures	113,605	95,272	77,419	17,853
Total Expenditures	1,031,259	1,082,947	973,540	109,407
Net Change in Fund Balances	56,123	94,199	180,012	\$ 85,813
Fund Balances - July 1, 2020	559,521	559,521	559,521	
Fund Balances - June 30, 2021	\$ 615,644	\$ 653,720	\$ 739,533	

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, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>Revenues</u></b>				
LCFF Sources:				
State Apportionment / Transfers	\$ 10,000	\$ 10,000	\$ 10,000	
Other Local Revenue	500	500	314	\$ (186)
Total Revenues	10,500	10,500	10,314	(186)
<b><u>Expenditures</u></b>				
Current:				
Services and Other				
Operating Expenditures	7,500	7,500		7,500
Net Change in Fund Balances	3,000	3,000	10,314	\$ 7,314
Fund Balances - July 1, 2020	45,521	45,521	45,521	
Fund Balances - June 30, 2021	<u>\$ 48,521</u>	<u>\$ 48,521</u>	<u>\$ 55,835</u>	

**NICASIO ELEMENTARY SCHOOL DISTRICT**

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

**JUNE 30, 2021**

<u>Year Ended June 30</u>	<u>District's Proportion of the NPL</u>	<u>District's Proportionate Share of the NPL</u>	<u>State's Proportionate Share of the NPL Associated to District</u>	<u>Total NPL Attributed to District</u>	<u>District's Covered Payroll</u>	<u>District's Proportionate Share of the NPL as a % of Covered Payroll</u>	<u>Plan Fiduciary Net Position As a % of Total Pension Liability</u>
2021	0.0006%	\$ 623,155	\$ 321,236	\$ 944,391	\$ 337,281	184.76%	71.82%
2020	0.0006%	521,897	284,730	806,627	319,036	163.59%	72.56%
2019	0.0006%	561,986	321,763	883,749	325,544	172.63%	70.99%
2018	0.0005%	468,939	277,420	746,359	259,046	181.03%	69.46%
2017	0.0007%	571,042	280,594	851,636	364,902	156.49%	70.04%
2016	0.0008%	521,702	338,254	859,956	327,714	159.19%	74.02%
2015	0.0008%	496,128	279,456	775,584	378,145	131.20%	76.52%

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



**NICASIO ELEMENTARY SCHOOL DISTRICT**

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

**JUNE 30, 2021**

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Year Ended June 30	District's Proportion of the NPL	District's Proportionate Share of the NPL	District's Covered Payroll	District's Proportionate Share of the NPL as a % of Covered Payroll	Plan Fiduciary Net Position As a % of Total Pension Liability
2021	0.0007%	\$ 229,554	\$ 137,818	166.56%	70.00%
2020	0.0007%	212,498	100,991	210.41%	70.05%
2019	0.0008%	202,629	100,238	202.15%	70.85%
2018	0.0008%	190,995	102,023	187.21%	71.87%
2017	0.0008%	150,395	97,434	154.36%	73.90%
2016	0.0011%	163,976	123,159	133.14%	79.43%
2015	0.0008%	90,460	83,648	108.14%	83.38%

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

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**SCHEDULE OF CONTRIBUTIONS - CALSTRS \***  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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Year Ended June 30	Actuarially Determined Contributions	Contributions In Relation to Contractually Required Contributions	Contribution Deficiency/ (Excess)	District's Covered Payroll	Contributions As a % of Covered Payroll
2021	\$ 47,471	\$ 47,471	\$ -	\$ 293,938	16.15%
2020	57,675	57,675	-	337,281	17.10%
2019	51,939	51,939	-	319,036	16.28%
2018	46,976	46,976	-	325,544	14.43%
2017	32,588	32,588	-	259,046	12.58%
2016	39,154	39,154	-	364,902	10.73%
2015	29,101	29,101	-	327,714	8.88%

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

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**SCHEDULE OF CONTRIBUTIONS - CALPERS \***  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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Year Ended June 30	Actuarially Determined Contributions	Contributions In Relation to Contractually Required Contributions	Contribution Deficiency/ (Excess)	District's Covered Payroll	Contributions As a % of Covered Payroll
2021	\$ 26,497	\$ 26,497	\$ -	\$ 128,005	20.700%
2020	27,179	27,179	-	137,818	19.721%
2019	18,241	18,241	-	100,991	18.062%
2018	15,568	15,568	-	100,238	15.531%
2017	14,169	14,169	-	102,023	13.888%
2016	11,543	11,543	-	97,434	11.847%
2015	14,497	14,497	-	123,159	11.771%

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

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**NOTE 1 - PURPOSE OF STATEMENTS AND SCHEDULES**

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

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 34, the District is required to present a Schedule of Revenues, Expenditures, and Changes in Fund Balance budgetary comparison for the General Fund and each Major Special Revenue Fund that has an adopted budget. These schedules present the original adopted budget, final adopted budget, and the actual revenues and expenditures of each of these funds by object. The basis of budgeting is the same as Generally Accepted Accounting Principles (GAAP). There was no excess expenditures over appropriations in the Deferred Maintenance Fund as of June 30, 2021.

Excess of expenditures over appropriations as of June 30, 2021 were as follows:

<u>General Fund</u>	<u>Excess Expenditures</u>
Certificated Salaries	\$ 3,748
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, 2021**

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

**Benefit Changes**

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

**Changes of Assumptions**

On January 31, 2020, the CalSTRS board adopted new actuarial assumptions for use in the funding actuarial valuations of the defined benefit program. The new assumptions were reflected in the 2019 actuarial valuation. For full details on changes to the assumptions, see the CalSTRS 2020 Experience Analysis report available on the CalSTRS website.

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

## SUPPLEMENTARY INFORMATION SECTION



**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**ORGANIZATION/BOARD OF EDUCATION/ADMINISTRATION**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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ORGANIZATION

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

BOARD OF EDUCATION

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Elaine Doss	President	November 2022
Mark Burton	Clerk	November 2022
Daniel Ager	Trustee	November 2024

ADMINISTRATION

Nancy Neu  
Superintendent

Barbara Snekkevik  
Principal

Margie Bonardi  
Interim Chief Financial Officer



**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**SCHEDULE OF INSTRUCTIONAL TIME**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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<b>Grade Level</b>	<b>Minimum School Day</b>	<b>Instructional Days</b>			<b>Number of Instructional Days Required</b>	<b>Status</b>
		<b>Actual Days</b>	<b>J-13A Credited Days</b>	<b>Total Days</b>		
Kindergarten	180 minutes	180	0	180	180	In Compliance
Grade 1	230 minutes	180	0	180	180	In Compliance
Grade 2	230 minutes	180	0	180	180	In Compliance
Grade 3	230 minutes	180	0	180	180	In Compliance
Grade 4	240 minutes	180	0	180	180	In Compliance
Grade 5	240 minutes	180	0	180	180	In Compliance
Grade 6	240 minutes	180	0	180	180	In Compliance
Grade 7	240 minutes	180	0	180	180	In Compliance
Grade 8	240 minutes	180	0	180	180	In Compliance

SEE NOTES TO SUPPLEMENTARY INFORMATION

**NICASIO ELEMENTARY SCHOOL DISTRICT  
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT  
WITH AUDITED FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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The audited financial statements of all funds were in agreement with the Annual Financial and Budget Report for the fiscal year ended June 30, 2021.

**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	GENERAL FUND			
	(Budget) 2021-22	2020-21	2019-20	2018-19
Revenues and Other Financial Sources	\$ 1,123,176	\$ 1,153,552	\$ 1,105,455	\$ 1,108,683
Expenditures	1,112,114	973,540	1,023,070	1,063,486
Other Uses and Transfers Out	0	0	0	0
Total Outgo	1,112,114	973,540	1,023,070	1,063,486
Change in Fund Balance	11,062	180,012	82,385	45,197
Ending Fund Balance	\$ 750,595	\$ 739,533	\$ 559,521	\$ 477,136
Available Reserves	\$ 601,735	\$ 557,211	\$ 486,021	\$ 388,053
Reserve for Economic Uncertainties *	\$ 253,219	\$ 251,219	\$ 204,219	\$ 201,219
Available Reserves as a Percentage of Total Outgo	54.1%	57.2%	47.5%	36.5%
Total Long-Term Liabilities	\$ 1,632,709	\$ 1,859,021	\$ 1,952,020	\$ 2,173,553
Average Daily Attendance at P-2	37	N/A	37	38

\* Reported balances are a component of available reserves.

The fund balance of the General Fund increased \$262,397 (55.0%) over the past two years. The fiscal year 2021-22 budget projects an increase of \$11,062 (1.49%). For a district this size, the state recommends minimum reserves of at least \$71,000.

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

The District was not required to report average daily attendance (ADA) in fiscal year 2020-21. The District projects 37 ADA during fiscal year 2021-22.

Total long-term liabilities decreased \$314,532 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, 2021**

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**NOTE 1 - PURPOSE OF STATEMENTS AND SCHEDULES**

**A. Schedule of Instructional Time**

This schedule presents information on the total number of instructional days offered that meet the minimum school day length requirements in accordance with Education Code Sections 43501 and 43502(c) and whether the District complied with the instructional days per school year standards set forth in Education Code Section 46208.

**B. 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.

**C. Schedule of Financial Trends and Analysis**

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



## OTHER INDEPENDENT AUDITOR'S REPORTS SECTION



**STEPHEN ROATCH ACCOUNTANCY CORPORATION**

*Certified Public Accountants*

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

Board of Education  
Nicasio Elementary School District  
Nicasio, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Nicasio Elementary School District, as of and for the year ended June 30, 2021, 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 13, 2021.

**Internal Control over Financial Reporting**

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

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

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



Compliance and Other Matters

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

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 13, 2021

**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 *2020-21 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, 2021.

**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 *2020-21 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:	
Attendance and Distance Learning	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
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
K-3 Grade Span Adjustment	Yes
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	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Charter Schools:	
Independent Study-Course Based	Not Applicable
Attendance	Not Applicable
Mode of Instruction	Not Applicable
Nonclassroom-Based Instruction/Independent Study	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction	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, 2021.

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 2020-21 *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 13, 2021

## FINDINGS AND QUESTIONED COSTS SECTION



**NICASIO ELEMENTARY SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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

**Financial Statements**

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weaknesses identified?

\_\_\_\_\_ Yes        X   No

Significant deficiencies identified not considered  
to be material weaknesses?

\_\_\_\_\_ Yes        X   None reported

Noncompliance material to financial statements noted?

\_\_\_\_\_ Yes        X   No

**State Awards**

Any audit findings required to be reported in accordance  
with the *2020-21 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, 2021**

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**SECTION II - FINANCIAL STATEMENT FINDINGS**

There are no matters to report for the fiscal year ended June 30, 2021.

**NICASIO ELEMENTARY SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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

There are no matters to report for the fiscal year ended June 30, 2021.



**NICASIO ELEMENTARY SCHOOL DISTRICT  
SCHEDULE OF PRIOR YEAR RECOMMENDATIONS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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<u>Recommendations</u>	<u>Current Status</u>	<u>Explanation If Not Fully Implemented</u>
<b><u>FINANCIAL STATEMENT</u></b>		
<b>2020 - 001 / 30000</b>		
<b>SIGNIFICANT DEFICIENCY</b>		
<b><u>PAYROLL</u></b>		
The District should revise current accounting controls to ensure employee pay rates are properly updated each year. In addition, the District should review all supplemental payroll transactions in 2019-20 to ensure employees were paid at the correct rates and make appropriate corrections.	Implemented	

JAN 18 2021

Agenda Item # 7a

# MARIN COUNTY

## 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, 2022

Elaine Doss, Board President  
Nicasio School District  
PO Box 711  
Nicasio, CA, 94946

Dear Ms. Doss,

Our office has completed its review of the Nicasio School District's first interim budget report for 2021-22, 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.**

### 2022-23 GOVERNOR'S BUDGET PROPOSAL

On January 10<sup>th</sup>, the Governor released his 2022-23 budget proposal with an increase of \$16.2 billion in Proposition 98 funding for schools, for a total of \$102 billion. California's economy has continued to outpace all expectations and the Governor's 2022-23 budget proposal is able to provide an ongoing increase in education funding as well as take advantage of considerable one-time funds.

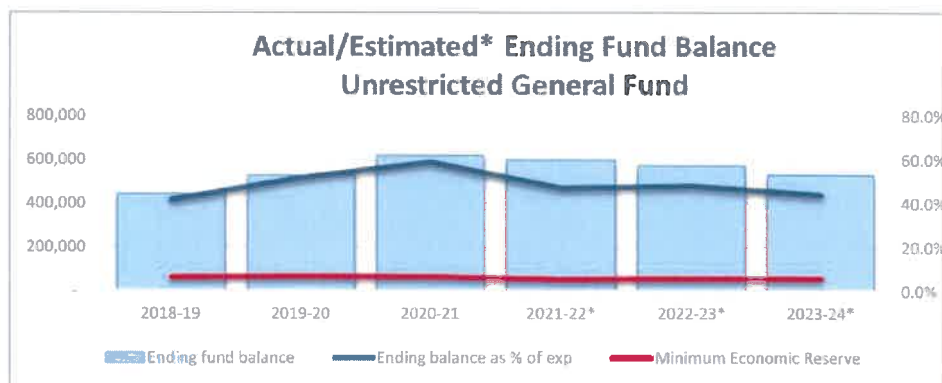
The Governor's 2022-23 budget proposes a 5.33% cost of living adjustment (COLA) to the Local Control Funding Formula (LCFF) and all other K-12 education programs that are statutorily adjusted for COLA including special education and pre-school. Special education base funding is also augmented by an additional \$500 million, and funding is calculated at the local educational agency (LEA) level instead of the Special Education Local Plan Area (SELPA) level. The Governor's proposal recognizes the hardship of a statewide decline in student enrollment and proposes increasing ongoing funding by \$1 billion to fund attendance on the better of current year, prior year, or a three-year average. The budget proposal also recognizes the need for greater flexibility in attendance accounting to allow for virtual learning as the pandemic has continued to disrupt

in-person learning.

Last year's 2021-22 budget act introduced three (3) new programs with the intent to provide full funding gradually over the course of several years as conditions allow. The Governor's budget proposes funding to implement these programs in 2022-23, increasing ongoing funding for the Expanded Learning Opportunities Program by \$3.4 billion, fully funding the Universal Meals program with \$650 million, and the phase-in of transitional kindergarten by \$640 million while allocating an additional \$383 million in Proposition 98 funding to fund the cost of reducing the student to staff ratio. The Governor is additionally proposing using one-time revenues for one-time grants. Over the next several months more information will be forthcoming as the Legislature weighs in on the Governor's proposal. Although the Governor's Budget proposal uses one-time funds for one-time spending commitments, the one-time nature of these funds is very challenging for school districts to manage as they do not readily support existing and ongoing programs

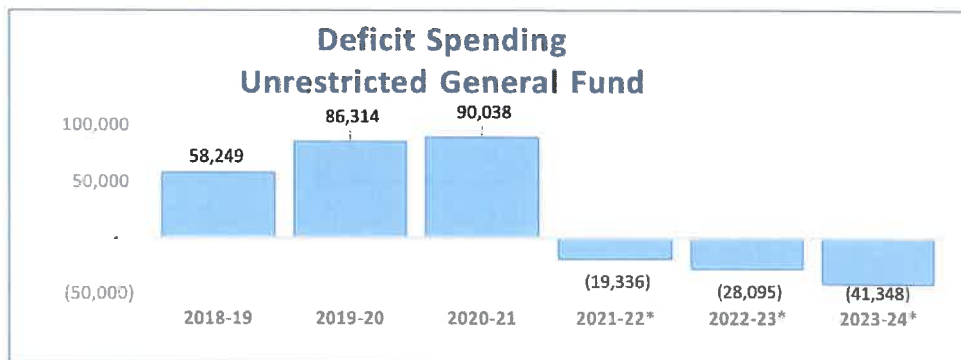
#### BUDGETARY POSITION FOR NICASIO SCHOOL DISTRICT

The district's first interim budget and multi-year projection reflects a stable budgetary ending balance when compared to the adopted budget and meets the minimum required reserve requirement for the current and both subsequent years. The following graph depicts the district's estimated ending balance as reported 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.



#### 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 14% decline in fund balance over the current plus two (2) subsequent years, leaving the district with reserves of \$1.2 million or 44% of general fund expenditures as of June 30, 2024.

#### **SALARY SETTLEMENTS**

The district has not settled negotiations. If this should change, Government Code 3547.5 requires the district to publicly disclose costs related to any bargaining agreement prior to approval. Please provide a Disclosure of Collective Bargaining Agreement and multiyear projection to our office ten (10) working days prior to Board approval.

#### **RESERVES**

The district maintains the state-required minimum reserve for economic uncertainty of \$71,000 in the current and two (2) subsequent years. In addition, we note the district maintains a Board reserve for economic uncertainty of \$198,558 for a total reserve of \$269,558 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 allow the district to better ensure a consistent and stable program offering for students.

#### **CONCLUSION**

We thank district staff for the timely submission of the first interim budget using the statutorily required forms and responsiveness to the requests for information made in the course of our technical review. A complete listing of any technical corrections and recommendations has been sent directly to your district business official.

We appreciate your dedication and service to the children of Marin County. Your attention to good fiscal stewardship ensures the children of Marin County will continue to experience quality education now and in the future. If you have any questions, please do not hesitate to contact me at 415-499-5822.

Sincerely,

MARY JANE BURKE  
Marin County Superintendent of Schools



KATE LANE  
Assistant Superintendent

cc: Nancy Neu, Interim Superintendent  
Margie Bonardi, Interim Chief Business Official