

Since 1862

Board of Trustees

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

AGENDA

Regular Meeting

Thursday, February 7, 2019 5pm*Nicasio School Library, 5555 Nicasio Valley Road, California***OPEN SESSION**

1. **Call to Order** (*Michelle Rutledge – Board President*)
 - a. Patriotic Moment
 - b. Roll Call
 - c. Trustee/Superintendent Announcements (*Trustees and Jan Derby, Ed.D., Interim Superintendent*)
 - d. Principal Announcements (*Barbara Snekkevik, Principal*)
2. **Approval and Adoption of Agenda** (*Board President Rutledge*)
3. **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.
4. **Consent Agenda**
 - a. Approval of Minutes: December 6, 2018 Annual Organizational Meeting (*Interim Supt. Derby*)
 - b. Ratify Warrants Paid: Dec. 2018 – Jan. 2019 (*Margie Bonardi, Chief Business Official*)
 - c. Quarterly Report on Williams Uniform Complaints (Oct.-Dec. 2018) (*Interim Supt. Derby*)
 - d. 2018 SARC Report (*Principal Snekkevik*)
 - e. Marin County 2018/19 Annual Statement of Investment Policy (*CBO Bonardi*)
5. **Presentations**
 - a. Solar Power Update (*Kirby Wilcox, Nicasio Disaster Council Coordinator*)
 - b. MCOE AB1200 Review of Nicasio School District First Interim Report (*CBO Bonardi*)
6. **Action**
 - a. 2018 Audit Report / Governor's Proposed 2019-20 Budget (*CBO Bonardi*)
 - b. Second/Final Reading: Board Policies Educational Equity for Immigrant Families (AB 699) (*Interim Supt. Derby*)
 - i. BP 1250 Community Relations
 - ii. BP 5125 Student Records
 - iii. BP 5125.1 Release of Directory Information
 - iv. BP 5145.11 Questioning and Apprehension by Law Enforcement
 - v. BP 5145.13 Response to Immigration Enforcement

- vi. BP 5145.6 Parental Notification
 - vii. BP 5145.9 Hate-Motivated Behavior
 - c. Discussion and Approval of Revisions of BP 5117 Interdistrict Transfers (*Interim Supt. Derby*)
 - d. Nicasio School District Calendar 2019-20(*Interim Supt. Derby*)
 - e. Nicasio School District Board Policy Review Aligned with CSBA/GAMUT (*Interim Supt. Derby*)
7. **Conclusion**
- a. Agenda items for upcoming Board Agenda: March 7, 2019 5pm
 - b. Adjournment

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

Since 1862

Board of Trustees

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

MINUTES

Annual Organizational Meeting of the Nicasio School District Board of Trustees

Thursday, December 6, 2018 4pm*Nicasio School Library, 5555 Nicasio Valley Road, California***OPEN SESSION****1. Call to Order** at 4:05pm

- a. **Patriotic Moment** was observed in honor and memory of the late George H.W. Bush, 41st president of the United States.
- b. **Roll Call** In attendance: **Trustees Michelle Rutledge, Madeleine Sloane** (outgoing trustee), **Mark Burton** (incoming trustee) and **Elaine Doss** (incoming trustee) *Late arrival: Trustee Jason Snell* (outgoing trustee) *Also in attendance: Mary Jane Burke, Marin County Superintendent of Schools, Interim Superintendent Jan Derby, Ed.D., Principal Barbara Snekkevik, Chief Business Official Margie Bonardi and District Secretary/Office Manager Mikki McIntyre*

**Note:* At this point in the meeting, the agenda was reordered to begin with the Oath of Office, followed by approval and adoption of the agenda, public comment, trustee/superintendent reports and resumption of original agenda order.

2. Governance *This agenda item was re-ordered.*

- a. **Annual Organizational Meeting of the Board of Trustees** in Accordance with Ed. Code #35143
 - i. Oath of Office for Incoming Trustees Mark Burton and Elaine Doss was administered by Mary Jane Burke, Marin County Superintendent of Schools.

3. Approval and Adoption of Agenda *This agenda item was re-ordered.*

Action: **M/S: Sloane/Rutledge** to approve and adopt Open Session Agenda with the modifications to re-order the agenda as noted. **Vote: 2/0** Ayes: Sloane, Rutledge; Noes: None

4. Public Comment *This agenda item was re-ordered.*

There was no public comment.

5. Call to Order (Continued) *This agenda item was re-ordered.*

- c. **Trustee/Superintendent Announcements** Interim Supt. Derby reported the following:
 - February 28th workshop for new trustees (4:30-7pm at MCOE)
 - NSD Generator Project in collaboration with NVFD will not occur due to prohibitive costs. Trustee Burton said there may be community interest in a smaller scale solar project with a generator that could power the school for a day should there be a power outage.
 - Annual JLAC Advisory Trip to Sacramento is January 23. Contact Ken Lippi if interested: klippi@marinschools.org.
 - Marin County Grand Jury possible future areas of focus: school safety, avoiding cannabis use,

more college opportunities, and concussion protocol.

- Met with W. Marin Fund Executive Director Sarah Hobson and potential W. Marin Pre-Kindergarten partners regarding collaboration, funding, joint efforts, and expanding offerings. W. Marin Fund is interested in offering scholarships and supporting preschool teacher salaries, if a preschool is established at Nicasio School.

d. **Principal Announcements** Principal Snekkevik reported the following:

- Parent Teacher Conferences, December 5th-7th
- Winter Holiday Program, December 20th at 6 pm
- Winter Craft Faire, December 18th- 20th
- One Warm Coat and Marin Food Bank drives through December 21st
- Student council fundraising raffle through December 20th (a portion of proceeds will be donated to the American Red Cross Butte County fire relief fund)
- School Assembly, November 30th
- Student recognition for November life skill, *Generosity*
- December life skill: *Confidence*
- California Poets in the Schools Program ends December 20th (Winter Holiday Performance)
- November Teacher of the Month, Damena Ware
- School closure due to poor air quality, November 16th
- Met with Raemona Little Taylor and Annemarie Russo of West Marin Library to discuss Nicasio library update and expansion of Summer Reading on the Ranches program to Nicasio, November 29th
- County Health Inspection of MPR Kitchen, December 4th

6. **Governance (Continued)**

b. **Annual Organizational Meeting of the Board of Trustees** in Accordance with Ed. Code #35143

i. **Election of Officers to the Board of Trustees**

Action #1: **M/S: Doss/Burton** to elect Michelle Rutledge as President **Vote: 3/0 Ayes:** Rutledge, Doss, Burton; **Noes:** None

Action #2: **M/S: Burton/Rutledge** to elect Elaine Doss as Board Clerk **Vote: 3/0 Ayes:** Rutledge, Doss, Burton; **Noes:** None

Action #3: **M/S: Doss/Rutledge** to designate Mark Burton as Trustee Representative to the Marin County School Board Association **Vote: 3/0 Ayes:** Rutledge, Doss, Burton; **Noes:** None

ii. **Establish Regular Board of Trustees Meeting Schedule** *Discussion:* The trustees agreed to maintain the existing 2019 Board Meeting Schedule with the exception of the second June meeting, which was moved from June 27 to (Wednesday) June 19, 2019 at 5pm.

iii. **Reception Honoring Outgoing Trustees Madeleine Sloane and Jason Snell**

(Note: Reception was postponed until the end of the meeting.)

7. **Consent Agenda**

- Approval of Minutes: Nov. 8, 2018 Regular Meeting
- Ratify Warrants Paid: November 2018
- California School Board Association – GAMUT Contract
- 2018-19 Common Sense Business Solutions, Inc. Maintenance Agreement
- Request for Leave of Absence by Classified Employee
- Request for Allowance of Attendance Because of Emergency Conditions

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

8. **Action**a. **2018-19 First Interim Report**

CBO Bonardi provided an overview of the First Interim Report. This year's property taxes were \$7800 higher than anticipated and total revenues were \$19,000 higher than expected. A reduction in services for special education will save the District approximately \$40,000 per year. Overall, special education costs are also being reduced due to lower contract costs and MCOE's revised (lowered) pricing for services to NSD. CBO Bonardi summarized that the District is making its reserve this year.

Action: **M/S: Burton/Doss** to approve 2018-19 First Interim Report **Vote: 3/0** Ayes: Rutledge, Doss, Burton; Noes: None

**Note:* At this point in the meeting, there was a motion to re-order the agenda.

Action: **M/S: Doss/Burton** to advance Discussion/Action agenda items #7a. New Law - AB 2826 Pupil Enrollment: BP 5117 Interdistrict Attendance, and 7b. Approve Application Timeframe and Enrollment Capacities for Interdistrict Attendance into Nicasio School District for 2019-20 **Vote: 3/0** Ayes: Rutledge, Doss, Burton; Noes: None

9. **Discussion /Action** *This agenda item was re-ordered.*a. **New Law - AB 2826 Pupil Enrollment: Interdistrict Attendance**

Discussion: Nancy Klein, Sr. Associate General Counsel, School and College Services of California, provided an overview of new California State law AB 2826 Pupil Enrollment: Interdistrict Attendance (effective Jan. 1, 2019) AB 2826 includes new posting requirements and a definition for "future year" requests. By authorizing districts to give notice of approval or denial up to 14 calendar days after the start of instruction, AB 2826 gives districts greater ability to assess how many spaces actually exist.

b. **Approve Application Timeframe and Enrollment Capacities for Interdistrict Attendance into Nicasio School District for 2019-20**

Discussion: On the matter of classroom capacities for 2019-20, Principal Snekkevik noted that when the current cap of 23 for the 6/7/8 classroom was established, there were two core teachers for that group. Now that there is one core teacher, the instructional load has increased. As a result, she recommend lowering the classroom cap for Gr. 6/7/8 from 23 to 20. Interim Supt. Derby recommended bringing the issue of program capacities to the next regular meeting for discussion.

Action: **M/S: Burton/Doss** to amend the BP/AR 5117 to change the 6/7/8 classroom capacity from 23 to 20, establish an application window for IDT requests of the first Monday in February through the first Friday of May, and add language regarding IDTs pursuant to subdivision 46600. **Vote: 3/0** Ayes: Rutledge, Doss, Burton; Noes: None

10. **Action** *(Continued)*b. **Agreement Between Nicasio School District and Marin County Library**

Interim Supt. Derby said the agreement has a not-to-exceed cap of \$6000 and will be re-evaluated each year to determine what the District can afford. CBO Bonardi noted that carryover funds would be used and that the purchase of library books has already been set aside in the budget.

Action: **M/S: Burton/Doss** to approve Agreement Between Nicasio School District and Marin County Library with agreement changes as noted. **Vote: 3/0** Ayes: Rutledge, Doss, Burton; Noes: None

c. **First Reading: Board Policies to Align with AB 699 Educational Equity**

- i. BP 1250 Community Relations
- ii. BP 5125 Student records
- iii. BP 5125.1 Release of Directory Information
- iv. BP 5145.11 Questioning and Apprehension by Law Enforcement
- v. BP 5145.13 Response to Immigration Enforcement
- vi. BP 5145.6 Parental Notification
- vii. BP 5145.9 Hate-Motivated Behavior

The Education Equity policies are designed to protect student information, student rights and families' rights. Dr. Derby said these protections are important in light of ICE coming on school campuses, and that the policies specify who students can be released to. The policies will be placed on the February 7th agenda for a second/final reading. Principal Snekkevik said the policies clarify what the District can and cannot ask about students' immigration status.

Action: **M/S: Burton/Doss** to accept Board Policies to Align with AB 699 Educational Equity as a first reading. **Vote: 3/0** Ayes: Rutledge, Doss, Burton; Noes: None

11. **Conclusion**

a. **Agenda Planning**

- i. Agenda items for upcoming Board Agenda: February 7, 2019 5pm
 - 1. Program Capacities related to IDT approval
 - 2. Second reading of immigration policies
 - 3. Audit report
 - 4. Governor's Budget update
 - 5. Pre-Kindergarten Program application update
 - 6. Williams Uniform Complaints
 - 7. Master Contract w/ accounting firm

b. **Adjournment**

Action: **M/S: Burton/Doss** to adjourn meeting at 5:54pm **Vote: 3/0** Ayes: Rutledge, Doss, Burton; Noes: None

Respectfully Submitted,

Mikki McIntyre

☐ Unadopted ☐ Adopted

Elaine Doss, Board Clerk

Nicasio School District
Since 1862

Agenda Item # 46

Board of Trustees

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

To: Nicasio School District Board of Trustees
From: Margie Bonardi, Interim CBO
Date: February 7, 2019
Re: Consent: Approval of Warrants

Objective:

To approve monthly warrants

Background:

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

Funding Source/Cost:

LCFF Funds/December 2018 -January 2019 Total for all batches: \$61,049.27
Batches: 22 through 29

Recommendation:

Staff recommends approval of Warrants.

APY250 L.00.05

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 12/05/2018

01/26/19 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0022 12/05/18 GF
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE LN	PD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION			
20218285	000922/	AMERIGAS				
		PO-190001 1. 01-0000-0-5505.00-0000-8200-000-000-000		3085027779		1,403.24
		WARRANT TOTAL				\$1,403.24
20218286	000568/	AT&T				
		PO-190002 1. 01-0000-0-5970.00-0000-2700-000-000-000		000012186491		88.39
		WARRANT TOTAL				\$88.39
20218287	001432/	ALICE BALLERY				
		PV-190031 01-9319-0-4300.00-1110-1010-000-000-000		REIMB SPANISH SUPPLIES		40.24
		WARRANT TOTAL				\$40.24
20218288	001409/	EMERALD BEHAVIOR				
		PO-190160 1. 01-6500-0-5840.00-5770-3120-000-000-000		INV 3384 FINAL		2,220.00
		WARRANT TOTAL				\$2,220.00
20218289	000012/	P G & E				
		PO-190026 1. 01-0000-0-5510.00-0000-8200-000-000-000		4964672870-6		19.92
		WARRANT TOTAL				\$19.92
20218290	000141/	PEARSON EDUCATION INC				
		PO-190162 1. 01-1400-0-4100.00-1110-1010-000-221-000		4025702571		28.03
		WARRANT TOTAL				\$28.03
20218291	001204/	PROTECTION ONE ALARM MONITORIN				
		PO-190029 1. 01-0000-0-5620.00-0000-8300-000-000-000		125908212		99.99
		WARRANT TOTAL				\$99.99
20218292	001185/	STEPHEN ROATCH ACCOUNTANCY COR				
		PO-190035 1. 01-0000-0-5809.00-0000-7191-000-000-000		PROCESS BILLING #2		3,440.00
		WARRANT TOTAL				\$3,440.00
*** FUND	TOTALS ***	TOTAL NUMBER OF CHECKS:	8	TOTAL AMOUNT OF CHECKS:		\$7,339.81*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	8	TOTAL AMOUNT:		\$7,339.81*
*** BATCH TOTALS ***		TOTAL NUMBER OF CHECKS:	8	TOTAL AMOUNT OF CHECKS:		\$7,339.81*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	8	TOTAL AMOUNT:		\$7,339.81*

APY250 L.00.05

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 12/05/2018

01/26/19 PAGE 2

DISTRICT: 031 NICASIO SCHOOL DISTRICT
 BATCH: 0023 DEC 5, 2016 PGE
 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		
20218293	000012/	P G & E				
		PO-190026	1. 01-0000-0-5510.00-0000-8200-000-000-000	INV 8516765363-4		760.16
			WARRANT TOTAL			\$760.16
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	1	TOTAL AMOUNT OF CHECKS:	\$760.16*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	1	TOTAL AMOUNT:	\$760.16*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	1	TOTAL AMOUNT OF CHECKS:	\$760.16*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	1	TOTAL AMOUNT:	\$760.16*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	9	TOTAL AMOUNT OF CHECKS:	\$8,099.97*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	9	TOTAL AMOUNT:	\$8,099.97*

APY250 L.00.05

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 12/12/2018

01/26/19 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0024 GF 12/12/18
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
20219121	000067/	AMERICAN CLASSICAL LEAGUE				
		PO-190168 1. 01-1100-0-4300.00-1110-1010-000-345-000		INC 5686		107.50
		WARRANT TOTAL				\$107.50
20219122	000807/	JERRY & DON'S PUMP & WELL				
		PO-190012 1. 01-0000-0-5535.00-0000-8200-000-000-000		INV 0131591-IN		967.82
		WARRANT TOTAL				\$967.82
20219123	001149/	MARIN COUNTY OFFICE OF ED				
		PV-190032 01-0000-0-5240.00-1110-1010-000-000-000		1ST INSTALLMENT		785.00
		WARRANT TOTAL				\$785.00
20219124	000007/	OFFICE DEPOT				
		PO-190163 1. 01-0000-0-4300.00-0000-2700-000-000-000		INV 237870076001		84.78
		2. 01-0000-0-4300.00-0000-8200-000-000-000		INV 237870076001		6.81
		WARRANT TOTAL				\$91.59
20219125	001272/	RAUL SALDANA				
		PO-190031 1. 01-0000-0-5840.00-0000-8100-000-000-000		2 PAYMENTS NOV AND DEC 2018		800.00
		WARRANT TOTAL				\$800.00
20219126	001376/	SAMANTHA SHURA				
		PV-190033 01-6500-0-5800.00-5770-3140-000-000-000		NOV OT SERVICES		427.50
		WARRANT TOTAL				\$427.50
20219127	001260/	SILYCO				
		PO-190033 1. 01-0000-0-5840.00-1110-1010-000-000-000		DEC. 2018 PAYMENT		700.00
		WARRANT TOTAL				\$700.00
*** FUND	TOTALS ***	TOTAL NUMBER OF CHECKS:	7	TOTAL AMOUNT OF CHECKS:		\$3,879.41*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	7	TOTAL AMOUNT:		\$3,879.41*
*** BATCH TOTALS ***		TOTAL NUMBER OF CHECKS:	7	TOTAL AMOUNT OF CHECKS:		\$3,879.41*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	7	TOTAL AMOUNT:		\$3,879.41*
*** DISTRICT TOTALS ***		TOTAL NUMBER OF CHECKS:	7	TOTAL AMOUNT OF CHECKS:		\$3,879.41*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	7	TOTAL AMOUNT:		\$3,879.41*

APY250 L.00.05

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 12/19/2018

01/26/19 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0025 GF 12/19/18
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		
20219960	001440/	BILL PARDINI TRUCKING				
		PO-190142	1. 01-0000-0-5839.00-0000-8200-000-000-000	INV 46962		500.00
			WARRANT TOTAL			\$500.00
20219961	001341/	COMMON SENSE BUSINESS SULTION				
		PO-190034	1. 01-0000-0-5620.00-0000-2700-000-000-000	INV 20034		285.80
			2. 01-0000-0-5620.00-1110-1010-000-000-000	INV 20034		1,875.00
			WARRANT TOTAL			\$2,160.80
20219962	001149/	MARIN COUNTY OFFICE OF ED				
		PO-190021	2. 01-0000-0-5840.00-0000-2700-000-000-000	INV 190394 JULY-OCT 2018		18,315.62
			WARRANT TOTAL			\$18,315.62
20219963	001180/	MICHELLE MCINTYRE				
		PV-190035	01-0000-0-4300.00-0000-2700-000-000-000	REIMB M MCINTYRE		93.95
			WARRANT TOTAL			\$93.95
20219964	000007/	OFFICE DEPOT				
		PO-190167	1. 01-0000-0-4300.00-0000-2700-000-000-000	239971014001		21.63
			WARRANT TOTAL			\$21.63
20219965	000021/	RECOLOGY				
		PO-190030	1. 01-0000-0-5550.00-0000-8200-000-000-000	INV 1811889740		250.40
			WARRANT TOTAL			\$250.40
20219966	001418/	BARBARA SNEKKEVIK				
		PV-190036	01-0000-0-4300.00-0000-2700-000-000-000	REIMB PRINCIPAL		88.95
			WARRANT TOTAL			\$88.95
20219967	001004/	COLIN WILLIAMS				
		PV-190034	01-1100-0-4300.00-1110-1010-000-678-000	REIMB CLASSRM SPPLIE		34.09
			WARRANT TOTAL			\$34.09
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	8	TOTAL AMOUNT OF CHECKS:	\$21,465.44*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	8	TOTAL AMOUNT:	\$21,465.44*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	8	TOTAL AMOUNT OF CHECKS:	\$21,465.44*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	8	TOTAL AMOUNT:	\$21,465.44*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	8	TOTAL AMOUNT OF CHECKS:	\$21,465.44*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*

TOTAL PAYMENTS:

8

TOTAL AMOUNT:

\$21,465.44*

APY250 L.00.05

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 01/09/2019

01/26/19 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT
 BATCH: 0026 GF 01/09/19
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
20221223	000922/	AMERIGAS				
		PO-190001	1. 01-0000-0-5505.00-0000-8200-000-000-000	INV 3086010946		1,053.29
			WARRANT TOTAL			\$1,053.29
20221224	001416/	MARGIE BONARDI				
		PV-190042	01-0000-0-4300.00-0000-2700-000-000-000	REIMB CBO PRINTER INK		95.13
			WARRANT TOTAL			\$95.13
20221225	000807/	JERRY & DON'S PUMP & WELL				
		PO-190012	1. 01-0000-0-5535.00-0000-8200-000-000-000	INV 0131105-IN		1,292.56
			1. 01-0000-0-5535.00-0000-8200-000-000-000	STATEMENT - FINANCE CHG		19.39
			WARRANT TOTAL			\$1,311.95
20221226	001315/	MARIN COUNTY SHERIFF'S OFFICE				
		PO-190178	1. 01-0000-0-5821.00-0000-7100-000-000-000	INV #10905		40.00
			WARRANT TOTAL			\$40.00
20221227	000007/	OFFICE DEPOT				
		PV-190040	01-0000-0-4300.00-0000-2700-000-000-000	INV 246553878001		12.65
			WARRANT TOTAL			\$12.65
20221228	001426/	KRISTY SNAITH				
		PV-190038	01-9328-0-4300.00-1110-1010-000-000-020	REIMB K SNAITH SUPPLIES		38.33
			WARRANT TOTAL			\$38.33
20221229	001418/	BARBARA SNEKKEVIK				
		PV-190037	01-1100-0-4300.00-1110-1010-000-000-000	LOTTERY		27.47
			01-9327-0-4300.00-1110-1010-000-000-000	PE		162.74
			WARRANT TOTAL			\$190.21
20221230	001345/	PRISCILLA TROY				
		PV-190041	01-0000-0-4300.00-0000-2700-000-000-000	REIMB P LOW TROY SUPPLIES		6.00
			01-9328-0-4300.00-1110-1010-000-000-020	REIMB P LOW TROY SUPPLIES		18.98
			WARRANT TOTAL			\$24.98
20221231	001354/	DAMENA WARE				
		PV-190039	01-1100-0-4300.00-1110-1010-000-345-000	REIMB D WARE SUPPLIES		171.18

APY250 L.00.05

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 01/09/2019

01/26/19 PAGE 2

DISTRICT: 031 NICASIO SCHOOL DISTRICT
 BATCH: 0026 GF 01/09/19
 FUND : 01 GENERAL FUND

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

WARRANT TOTAL						\$171.18
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	9	TOTAL AMOUNT OF CHECKS:	\$2,937.72*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	9	TOTAL AMOUNT:	\$2,937.72*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	9	TOTAL AMOUNT OF CHECKS:	\$2,937.72*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	9	TOTAL AMOUNT:	\$2,937.72*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	9	TOTAL AMOUNT OF CHECKS:	\$2,937.72*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	9	TOTAL AMOUNT:	\$2,937.72*

APY250 L.00.05

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 01/16/2019

01/26/19 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0027 GENERAL FUND 01/16/19
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
20221949	000568/	AT&T													
		PO-190002	1.	01-0000-0-5970.00-0000-2700-000-000-000									000012342945		87.06
		WARRANT TOTAL													\$87.06
20221950	001149/	MARIN COUNTY OFFICE OF ED													
		PV-190043		01-0000-0-9521.00-0000-0000-000-000-000									1049.26 PLUS CATCH UP OF 20.99		1,070.25
				01-0000-0-9526.00-0000-0000-000-000-000									INV 190388		2,073.03
				01-0000-0-9529.00-0000-0000-000-000-000									INV 190388		74.75
		WARRANT TOTAL													\$3,218.03
20221951	000276/	MARIN SCHOOLS INSURANCE													
		PV-190044		01-0000-0-9528.00-0000-0000-000-000-000									NOVEMBER 2018		602.95
				01-0000-0-9528.00-0000-0000-000-000-000									DECEMBER 2018		602.95
		WARRANT TOTAL													\$1,205.90
20221952	000019/	MCGRAW HILL EDUCATION INC													
		PO-190173	1.	01-9319-0-4100.00-1234-1010-000-000-020									106245340001		2,113.81
		WARRANT TOTAL													\$2,113.81
20221953	001323/	NORTH BAY TAXI													
		PO-190039	1.	01-6500-0-5840.00-5770-3600-000-707-000									#420-NOVEMBER 2018		2,180.00
			1.	01-6500-0-5840.00-5770-3600-000-707-000									#420 October 2018		3,100.00
		WARRANT TOTAL													\$5,280.00
20221954	000007/	OFFICE DEPOT													
		PO-190167	1.	01-0000-0-4300.00-0000-2700-000-000-000									239967132001		66.68
			2.	01-1100-0-4300.00-1110-1010-000-000-000									239967132001		136.10
		WARRANT TOTAL													\$202.78
20221955	000012/	P G & E													
		PO-190026	1.	01-0000-0-5510.00-0000-8200-000-000-000									4964672870-6		17.92
		WARRANT TOTAL													\$17.92
20221956	001204/	PROTECTION ONE ALARM MONITORIN													
		PO-190029	1.	01-0000-0-5620.00-0000-8300-000-000-000									126393577		99.99

APY250 L.00.05

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 01/16/2019

01/26/19 PAGE 2

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0027 GENERAL FUND 01/16/19
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
WARRANT TOTAL						\$99.99
20221957	000021/	RECOLOGY				
	PO-190030	1.	01-0000-0-5550.00-0000-8200-000-000-000	1811889740	12/01 TO 12/31/18	250.40
WARRANT TOTAL						\$250.40
20221958	001376/	SAMANTHA SHURA				
	PV-190046		01-6500-0-5800.00-5770-3140-000-000-000	DEC 2018 OT SERVICES		522.50
WARRANT TOTAL						\$522.50
20221959	001260/	SILYCO				
	PO-190033	2.	01-0000-0-5840.00-0000-2700-000-000-000	DEC. 2018		700.00
WARRANT TOTAL						\$700.00
20221960	000600/	SONOMA COUNTY OFFICE OF ED				
	PO-190032	1.	01-0000-0-5829.00-0000-7100-000-000-000	IN-19-01655		2,548.00
WARRANT TOTAL						\$2,548.00
20221961	000024/	STATE OF CALIFORNIA				
	PV-190045		01-0000-0-9515.00-0000-0000-000-000-000	4TH QT SUI		65.54
WARRANT TOTAL						\$65.54
20221962	001425/	SWRCB ACCOUNTING OFFICE				
	PV-190047		01-0000-0-5535.00-0000-8200-000-000-000	WATER BOARD PERMIT		456.00
WARRANT TOTAL						\$456.00
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	14	TOTAL AMOUNT OF CHECKS:	\$16,767.93*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	14	TOTAL AMOUNT:	\$16,767.93*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	14	TOTAL AMOUNT OF CHECKS:	\$16,767.93*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	14	TOTAL AMOUNT:	\$16,767.93*

APY250 L.00.05

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 01/16/2019

01/26/19 PAGE 3

DISTRICT: 031 NICASIO SCHOOL DISTRICT
 BATCH: 0028 GF PG&E BILLING
 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		
20221963	000012/	P G & E				
	PO-190026	1.	01-0000-0-5510.00-0000-8200-000-000-000	INV 8516765363-4		728.33
			WARRANT TOTAL			\$728.33
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	1	TOTAL AMOUNT OF CHECKS:	\$728.33*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	1	TOTAL AMOUNT:	\$728.33*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	1	TOTAL AMOUNT OF CHECKS:	\$728.33*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	1	TOTAL AMOUNT:	\$728.33*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	15	TOTAL AMOUNT OF CHECKS:	\$17,496.26*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	15	TOTAL AMOUNT:	\$17,496.26*

APY250 L.00.05

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 01/23/2019

01/26/19 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0029 GENERAL FUND 1/23 /19
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION			
20222559	000922/	AMERIGAS				
		PO-190001 1. 01-0000-0-5505.00-0000-8200-000-000-000	INV 3087338471			503.57
		WARRANT TOTAL				\$503.57
20222560	000048/	CSBA				
		PO-190181 1. 01-0000-0-5300.00-0000-7100-000-000-000	INV-41938-Q5W5J8			520.00
		WARRANT TOTAL				\$520.00
20222561	001448/	ELECTRIX				
		PO-190184 1. 01-0000-0-5610.00-0000-8100-000-000-000	INV 20358			1,144.83
		WARRANT TOTAL				\$1,144.83
20222562	000807/	JERRY & DON'S PUMP & WELL				
		PO-190012 1. 01-0000-0-5535.00-0000-8200-000-000-000	INV 0132123-IN			1,467.16
		WARRANT TOTAL				\$1,467.16
20222563	001149/	MARIN COUNTY OFFICE OF ED				
		PV-190048 01-0000-0-9521.00-0000-0000-000-000-000	ROGERS JAN COBRA			1,070.25
		01-0000-0-9526.00-0000-0000-000-000-000	KAISER JAN			2,073.03
		01-0000-0-9529.00-0000-0000-000-000-000	VISION JAN			74.75
		WARRANT TOTAL				\$3,218.03
20222564	000019/	MCGRAW HILL EDUCATION INC				
		PO-190173 1. 01-9319-0-4100.00-1234-1010-000-000-020	INV 106414873001			163.61
		WARRANT TOTAL				\$163.61
20222565	000007/	OFFICE DEPOT				
		PO-190180 1. 01-1100-0-4300.00-1110-1010-000-678-000	257083856001			99.47
		1. 01-1100-0-4300.00-1110-1010-000-678-000	257085170001			11.57
		WARRANT TOTAL				\$111.04
20222566	001397/	PAUL DOLCINI SEWER SERVICE				
		PO-190183 1. 01-0000-0-5610.00-0000-8100-000-000-000	INV 11103			770.56
		WARRANT TOTAL				\$770.56
*** FUND	TOTALS ***	TOTAL NUMBER OF CHECKS:	8	TOTAL AMOUNT OF CHECKS:		\$7,898.80*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	8	TOTAL AMOUNT:		\$7,898.80*
*** BATCH TOTALS ***		TOTAL NUMBER OF CHECKS:	8	TOTAL AMOUNT OF CHECKS:		\$7,898.80*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	8	TOTAL AMOUNT:		\$7,898.80*

*** DISTRICT TOTALS ***

TOTAL NUMBER OF CHECKS:	8	TOTAL AMOUNT OF CHECKS:	\$7,898.80*
TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
TOTAL PAYMENTS:	8	TOTAL AMOUNT:	\$7,898.80*

Nicasio School District
Since 1862

Agenda Item # 4c

Board of Trustees

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

To: Nicasio School District Board of Trustees
From: Jan La Torre-Derby, Ed.D. Interim Superintendent
Date: February 7, 2019
Re: Action: Quarterly Reports Williams Uniform Complaints LCAP Goals #1-4

Objective:

To approve the Quarterly Report on Williams Complaints

Background:

Education Code 35186 (d) requires school district to complete a quarterly report to ensure access and availability for textbooks, instructional materials, teacher assignments, and CAHSEE instruction for high school students.

Nicasio School District is in compliance with all aspects of the Education Code 35186. There were no complaints filed as indicated on the required quarterly report.

Funding Source/Cost:

NA

Recommendation:

Superintendent recommends approval of the Quarterly Report on Williams Uniform Complaints.

Quarterly Report on Williams Uniform Complaints
[Education Code Section 35186]
Fiscal Year 2018-19

District: Marin County Office of Education

Person completing this form: Jan LaTorre

Title: Interim Superintendent

Quarterly Report Submission Date: (check one)

☐ July 2018 (4/1/18 to 6/30/18)

☐ October 2018 (7/1/18 to 9/30/18)

☒ January 2019 (10/1/18 to 12/31/18)

☐ April 2019 (1/1/19 to 3/31/19)

Date for information to be reported publicly at governing board meeting: February 7, 2019

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		

Jan LaTorre

Name of District Superintendent

Signature of District Superintendent

Nicasio School District

Since 1862

Board of Trustees

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

To: Nicasio School District Board of Trustees
From: Barbara Snekkevik, Principal
Date: February 7, 2019
Re: School Accountability Report Card (SARC) for 2017-18 (LCAP Goals 1-4)

Objective:

To fulfill the state requirement that every school publish a School Accountability Report Card

Background:

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under Local Control Funding Formula (LCFF) all local agencies 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 the LCAP is to be consistent with data reported in the SARC.

Funding Source/Cost:

N/A

Recommendation:

Staff recommends the Board consent to submission of SARC to the CDE.

Nicasio School

School Accountability Report Card

Reported Using Data from the 2017-18 School Year

Published During 2018-19

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

- For more information about SARC requirements, see the California Department of Education (CDE) SARC Web page at <http://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or LCAP, see the CDE LCFF Web page at <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 <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).

Internet Access

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

About This School

Contact Information (School Year 2018-19)

School Contact Information	
School Name	Nicasio School
Street	5555 Nicasio Valley Rd.
City, State, Zip	Nicasio, CA 94946
Phone Number	415.662.2184
Principal	Barbara Snekkevik
E-mail Address	bsnekkevik@nicasioschool.org
Web Site	http://www.nicasioschool.org/
CDS Code	21654096024483

District Contact Information	
District Name	Nicasio School District
Phone Number	415.662.2184
Superintendent	Jan La Torre-Derby
E-mail Address	janlatorre@marinschools.org
Web Site	http://www.nicasioschool.org/

School Description and Mission Statement (School Year 2018-19)

OVERVIEW

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

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

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

VISION STATEMENT

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

MISSION STATEMENT

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

Student Enrollment by Grade Level (School Year 2017-18)

Grade Level	Number of Students
Kindergarten	9
Grade 1	2
Grade 2	4
Grade 3	6
Grade 4	4
Grade 5	4
Grade 6	7
Grade 7	2
Grade 8	5
Total Enrollment	43

Student Enrollment by Group (School Year 2017-18)

Student Group	Percent of Total Enrollment
Black or African American	0.0
American Indian or Alaska Native	0.0
Asian	0.0
Filipino	2.3
Hispanic or Latino	39.5
Native Hawaiian or Pacific Islander	0.0
White	48.8
Socioeconomically Disadvantaged	23.3
English Learners	30.2
Students with Disabilities	14.0
Foster Youth	0.0

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

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

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

Teacher Credentials

Teachers	School			District
	2016-17	2017-18	2018-19	2018-19
With Full Credential	3	3	4	4
Without Full Credential	0	0	0	0
Teaching Outside Subject Area of Competence (with full credential)	0	0	0	0

Teacher Misassignments and Vacant Teacher Positions

Indicator	2016-17	2017-18	2018-19
Misassignments of Teachers of English Learners	0	0	0
Total Teacher Misassignments *	0	0	0
Vacant Teacher Positions	0	0	0

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

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

Quality, Currency, Availability of Textbooks and Instructional Materials (School Year 2018-19)

Year and month in which data were collected: December 2018

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

Subject	Textbooks and Instructional Materials/ Year of Adoption	From Most Recent Adoption?	Percent of Students Lacking Own Assigned Copy
History-Social Science	<p>Grades K-5: Scott Foresman History-Social Science for California, Pearson Scott Foresman, © 2006</p> <p>Grades 6-8: History Alive!, TCI, © 2002</p> <p>These textbook programs are included on the most recent adoption list for California. However, the versions used at the district are prior copyright editions. The content standards for history-social science in California did not change between editions. As such, the district did not see a benefit to spending limited funds on purchasing a newer edition when the prior edition is already aligned to current learning standards and is meeting the needs of teachers and students.</p> <p>The State Board of Education (SBE) released an updated list of standards-based instructional materials in November 2017. The district will investigate purchasing updated core and supplemental material based on the updated versions of current board-adopted instructional materials.</p>	No	0.0 %
Foreign Language	<p>Grades 6-8: ¿Así se dice? Spanish (CA) Levels 1A and 1B, McGraw Hill, © 2016</p> <p>The district purchased updated textbooks in December 2018.</p>	Yes	0.0 %

School Facility Conditions and Planned Improvements (Most Recent Year)

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

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

Recent facility improvements include:

- Installation of fiber-optic high speed internet in partnership with Inyo Networks
- Replacement of campus phone system
- Campus-wide upgrade to energy-efficient wi-fi enabled thermostats
- New commercial-grade refrigerator for multi-purpose room kitchen
- Installation of new classroom blinds and door lockdown shades
- New playground sand beneath various playground structures

School Facility Good Repair Status (Most Recent Year)

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

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

School Facility Good Repair Status (Most Recent Year) Year and month of the most recent FIT report: January 2019		
System Inspected	Repair Status	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	Good	
Interior: Interior Surfaces	Good	
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	Good	
Electrical: Electrical	Good	
Restrooms/Fountains: Restrooms, Sinks/Fountains	Good	
Safety: Fire Safety, Hazardous Materials	Good	
Structural: Structural Damage, Roofs	Good	
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	Good	

Overall Facility Rating (Most Recent Year)

Year and month of the most recent FIT report: January 2019	
Overall Rating	Exemplary

B. Pupil Outcomes

State Priority: Pupil Achievement

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

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

CAASPP Test Results in English Language Arts/Literacy (ELA) and Mathematics for All Students Grades Three through Eight and Grade Eleven

Subject	Percent of Students Meeting or Exceeding the State Standards (grades 3-8 and 11)					
	School		District		State	
	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18
English Language Arts/Literacy (grades 3-8 and 11)	71.0	50.0	71.0	50.0	48.0	50.0
Mathematics (grades 3-8 and 11)	52.0	46.0	52.0	46.0	37.0	38.0

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

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

CAASPP Test Results in ELA by Student Group Grades Three through Eight and Grade Eleven (School Year 2017-18)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
All Students	25	24	96.00	50.00
Male	14	14	100.00	35.71
Female	11	10	90.91	70.00
Hispanic or Latino	--	--	--	--
White	15	15	100.00	46.67
Two or More Races	--	--	--	--
Socioeconomically Disadvantaged	--	--	--	--
English Learners	--	--	--	--
Students with Disabilities	--	--	--	--

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

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

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

CAASPP Test Results in Mathematics by Student Group
Grades Three through Eight and Grade Eleven (School Year 2017-18)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
All Students	25	24	96	45.83
Male	14	14	100	35.71
Female	11	10	90.91	60
Hispanic or Latino	--	--	--	--
White	15	15	100	46.67
Two or More Races	--	--	--	--
Socioeconomically Disadvantaged	--	--	--	--
English Learners	--	--	--	--
Students with Disabilities	--	--	--	--

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

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

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

CAASPP Test Results in Science for All Students
Grades Five, Eight, and Ten

Subject	Percentage of Students Meeting or Exceeding the State Standard					
	School		District		State	
	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18
Science (grades 5, 8, and 10)	N/A	N/A	N/A	N/A	N/A	N/A

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

Note: The 2016–17 and 2017–18 data are not available. The CDE is developing a new science assessment based on the Next Generation Science Standards for California Public Schools (CA NGSS). The CAST was pilot-tested in spring 2017 and field-tested in spring 2018. The CAST will be administered operationally during the 2018–19 school year. The CAA for Science was pilot-tested for two years (i.e., 2016–17 and 2017–18) and the CAA for Science will be field-tested in 2018–19.

Note: Science test results include the CAST and the CAA for Science. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated on both assessments.

State Priority: Other Pupil Outcomes

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

- Pupil outcomes in the subject areas of physical education.

California Physical Fitness Test Results (School Year 2017-18)

Grade Level	Percent of Students Meeting Fitness Standards		
	Four of Six Standards	Five of Six Standards	Six of Six Standards
5	**	**	**
7	**	**	**

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

C. Engagement

State Priority: Parental Involvement

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

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

Opportunities for Parental Involvement (School Year 2018-19)

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

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

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

State Priority: School Climate

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

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

Suspensions and Expulsions

Rate	School			District			State		
	2015-16	2016-17	2017-18	2015-16	2016-17	2017-18	2015-16	2016-17	2017-18
Suspensions	6.8	0.0	0.0	6.8	0.0	0.0	3.7	3.7	3.5
Expulsions	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1

School Safety Plan (School Year 2018-19)

In September 2018, 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 during all-staff meetings in October 2017 and November 2017.

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

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

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

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

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

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

D. Other SARC Information

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

Average Class Size and Class Size Distribution (Elementary)

Grade Level	2015-16				2016-17				2017-18			
	Avg. Class Size	Number of Classes			Avg. Class Size	Number of Classes			Avg. Class Size	Number of Classes		
		1-20	21-32	33+		1-20	21-32	33+		1-20	21-32	33+
K									15	1		
5	14	1			15	1			14	1		
Other	16	1			13	1						

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

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

Academic Counselors and Other Support Staff (School Year 2017-18)

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

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

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

Expenditures per Pupil and School Site Teacher Salaries (Fiscal Year 2016-17)

Level	Expenditures Per Pupil			Average Teacher Salary
	Total	Supplemental/ Restricted	Basic/ Unrestricted	
School Site	22220	7999	14221	\$70,837
District	N/A	N/A	12249	\$69,848
Percent Difference: School Site and District	N/A	N/A	14.9	1.4
State	N/A	N/A	\$7,125	\$63,218
Percent Difference: School Site and State	N/A	N/A	66.5	11.4

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

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

Types of Services Funded (Fiscal Year 2017-18)

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

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

Students learning English as a second language receive ELD and SDAIE support primarily from their homeroom teachers through integration in the general education classroom. As needed, some students receive additional EL support individually or in small group instruction through the school's Learning Center and direct support in the classroom during regular instruction.

Teacher and Administrative Salaries (Fiscal Year 2016-17)

Category	District Amount	State Average for Districts In Same Category
Beginning Teacher Salary	\$53,097	\$44,375
Mid-Range Teacher Salary	\$77,531	\$65,926
Highest Teacher Salary	\$94,523	\$82,489
Average Principal Salary (Elementary)	\$72,692	\$106,997
Average Principal Salary (Middle)	\$0	\$109,478
Average Principal Salary (High)	\$0	
Superintendent Salary	\$0	\$121,894
Percent of Budget for Teacher Salaries	20.0	32.0
Percent of Budget for Administrative Salaries	2.0	7.0

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

Professional Development (Most Recent Three Years)

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

- 1) Off campus workshops, conferences, etc. The majority of off-campus opportunities take place at or through Marin County Office of Education. The focus of these workshops depends on the individual areas of interest and need of teachers and staff, which are determined by surveys, observations, and performance evaluations and state adoption cycles.
- 2) On campus workshops scheduled during the District's three annual professional development days. Workshops generally focus on curriculum/instruction, social/emotional learning for students and emergency/safety preparedness. Some workshops are organized and presented by employees while others are led by outside organizations (e.g., Restorative Practices, on-line learning and digital resources)
- 3) Weekly Professional Learning Community (PLC) meetings on campus. Certificated teachers meet weekly as a group to focus on curriculum, instruction, and data analysis with particular focus on intervention strategies for struggling students.

The primary areas of focus for staff development are:

- Curriculum development/state adoption cycle
- Instructional practices
- Social/Emotional learning for students
- Intervention strategies for students at risk
- Emergency preparedness and safety

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 2017-18 school year.

Nicasio School District

Since 1862

Board of Trustees

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

To: Nicasio School District Board of Trustees
From: Margie Bonardi, Interim CBO
Date: February 7, 2019
Re: 2018/2019 Annual Statement of Investment

Objective:

Informational Item: Marin County Treasurer's Annual Statement of Investment Policy

Background:

The Treasurer's Annual Statement of Investment Policy has been reviewed and approved by the Marin County Board of Supervisors. These statements cover the 2018/2019 county Investment Policy for funds managed by the Treasurer's office for the county, schools, college, and Marin County General Fund.

Funding Source/Cost:

NA

Recommendation:

Informational item

COUNTY OF MARIN



DEPARTMENT OF FINANCE

Excellent and responsive fiscal leadership.

Roy Given, CPA
DIRECTOR

Mina Martinovich, CPA
ASSISTANT DIRECTOR

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

December 4, 2018

Marin County Civic Center
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San Rafael, CA 94903
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CRS Dial 711
www.marincounty.org/dof

Subject: 2018/2019 Annual Statement of Investment Policy

Dear Board Members:

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

- 2018/2019 Annual Statement of Investment Policy for funds managed by the Treasurer's office for the County, schools, college and Special Districts; and
- 2018/2019 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 2018/2019 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 2018/2019 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.

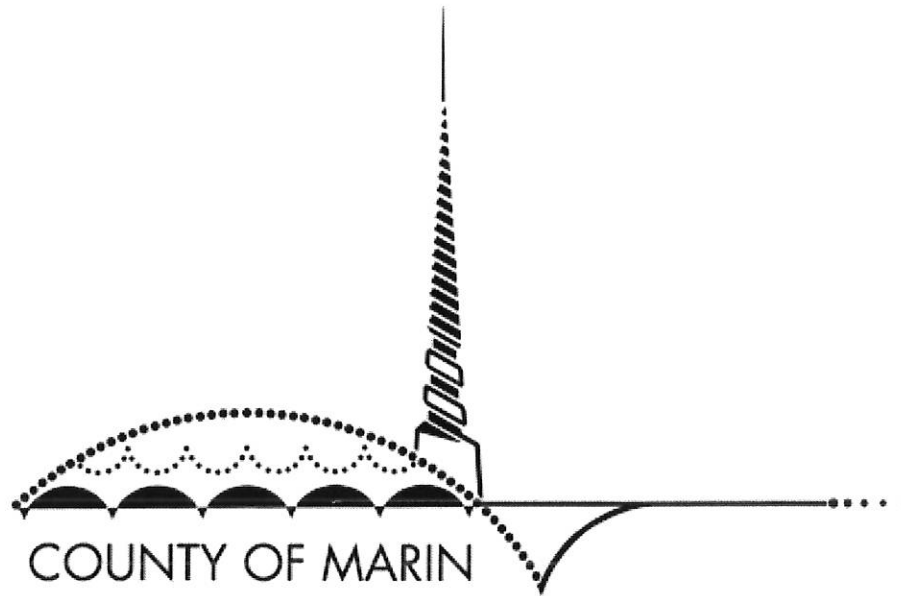
Alternative Recommendation: N/A

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

Respectfully submitted,

Roy Given
Director of Finance

STATEMENT OF INVESTMENT POLICY



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

Fiscal Year 2018-2019



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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.



(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.



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*

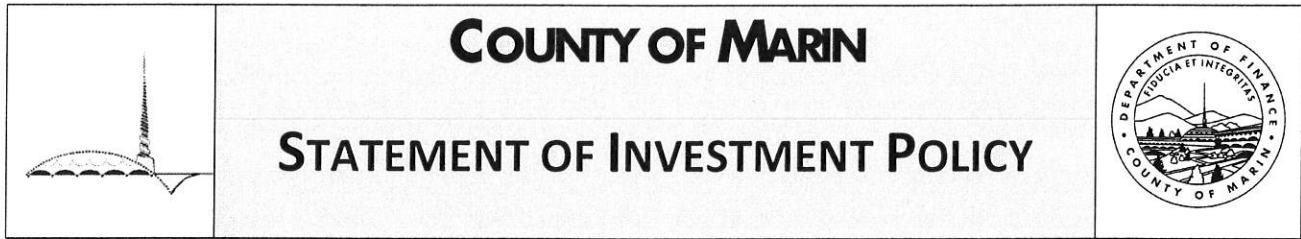
No withdrawals from the Marin County Pool shall be made for the purpose of investing and or depositing those funds outside the pool without the prior approval of the Marin County Director of Finance. The Director of Finance shall evaluate each proposed withdrawal to assess the effect the withdrawal will 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, 2018

Roy Given
Director of Finance

Reviewed and monitored by Marin Treasury Oversight Committee on
November 5, 2018

Approved by Marin County Board of Supervisors on
December 4, 2018

Attachments:

Exhibit 1 Marin County Nuclear Freeze Ordinance

Exhibit 2 Disaster/Business Continuity Plan

Exhibit 3 Authorized Investor List

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 Gnos 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.

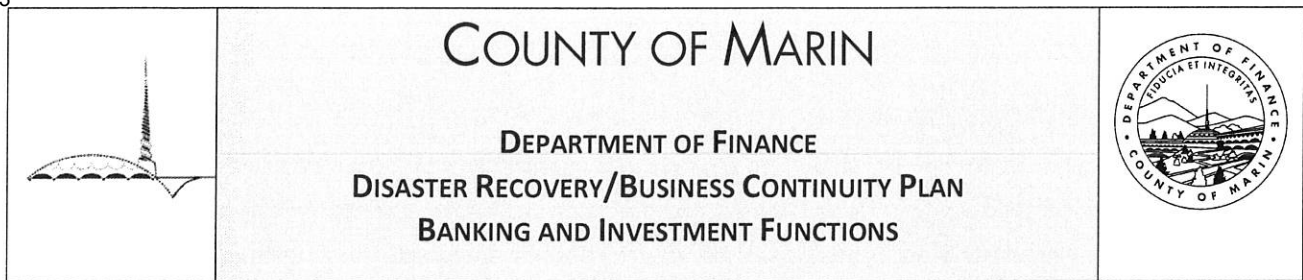
The presiding officer of the commission shall conduct the hearing and determine all questions of evidence and procedure. The hearing shall be conducted and evidence received and considered in accordance with the provisions of Government Code, Sections 11513 and 11514, insofar as they are applicable.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



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

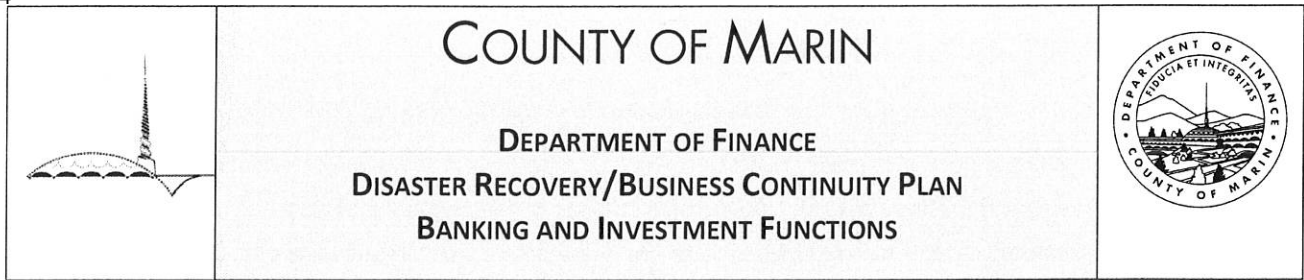
In the event we are unable to conduct normal business operations, the authorized persons shall interact with one another by home phone, email or cell to decide on the alternate location. If unable to contact one another, the authorized persons shall through the county's office of emergency services establish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

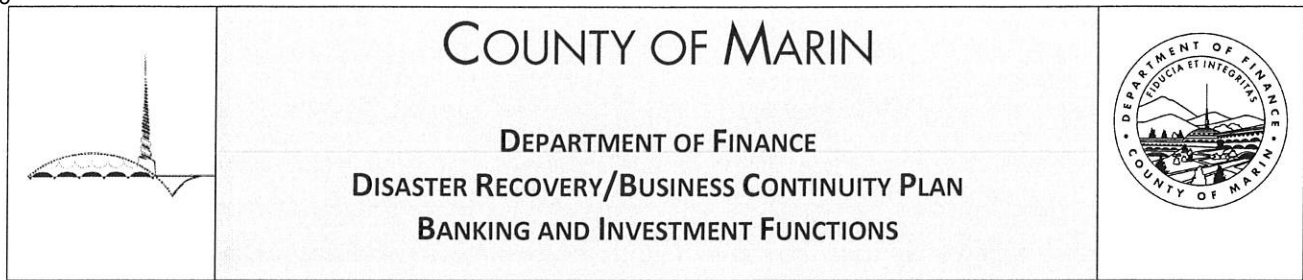


Equipment and Emergency Packets

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 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.

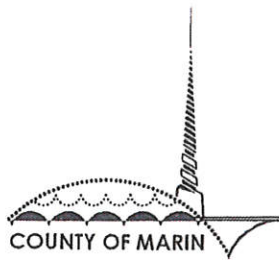
The level of disruption and assigned work location will be determined by the Director of Finance, or those individuals indicated on the Authorized Investor List. All related costs shall be absorbed by the Treasurer’s office and reimbursed pursuant to Government section 27013.

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 in this order of priority:

- ◆ Location determined by the County Office of Emergency Services or County Administrator
- ◆ A bank operation center as authorized by our Global Banking Client Manager (which may be reside outside the County Marin)



TREASURER

DIVISION OF THE DEPARTMENT OF FINANCE

AUTHORIZED INVESTOR LIST COUNTY OF MARIN

FY 2018-2019

Effective: Oct 1, 2018

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 six months (180) days:

- Sandra Arebalo * Senior Accountant –Treasury

Authorized to make investment decisions for short term investments with a maturity of up to ninety (90) days:

- Anu Bagchi Division Chief, Accounting

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

Approved:

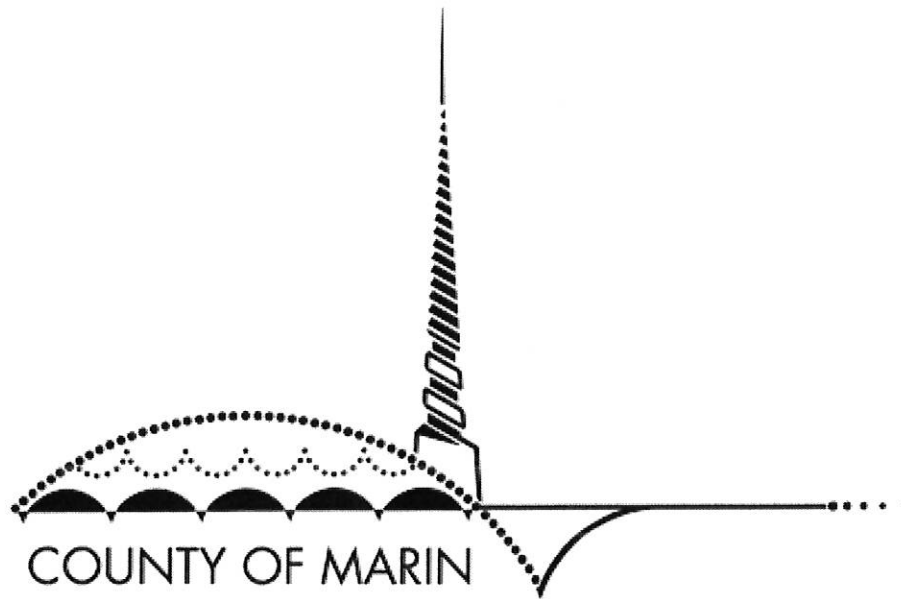
 10/30/18

Roy Given

Date

Director of Finance

MARIN COUNTY LONG-TERM INVESTMENT POOL
STATEMENT OF INVESTMENT POLICY



Department of Finance
Roy Given, Director

Fiscal Year 2018-2019

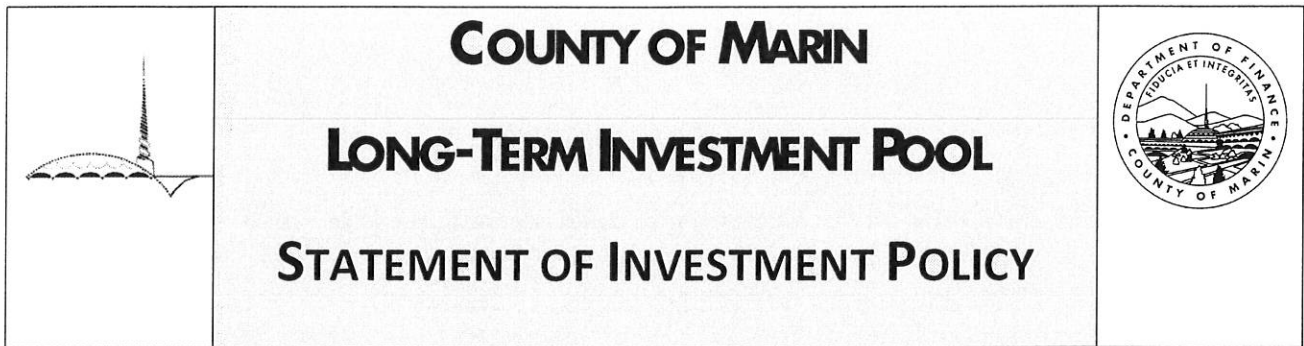
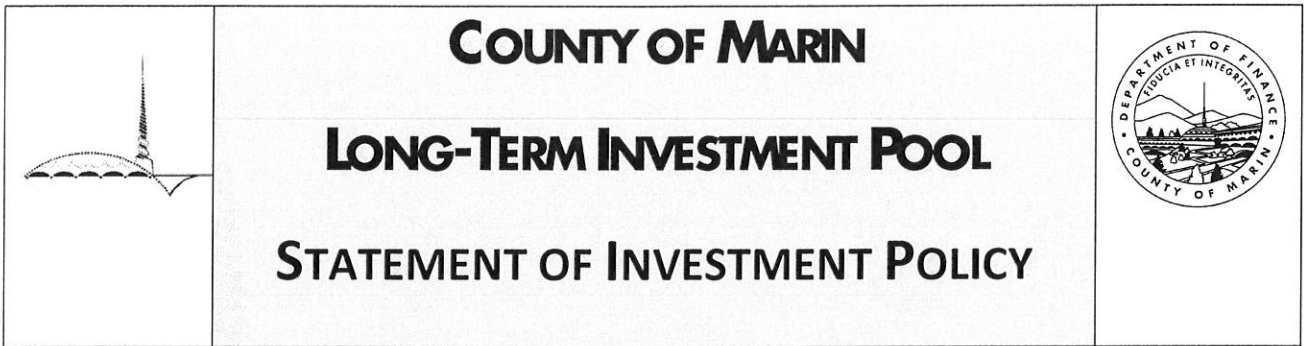


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Under the authority delegated to the Director of Finance by the Board of Supervisors and in accordance with the California Government Code, the following sets forth the investment policy of the County of Marin Long-Term Investment Pool:

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.

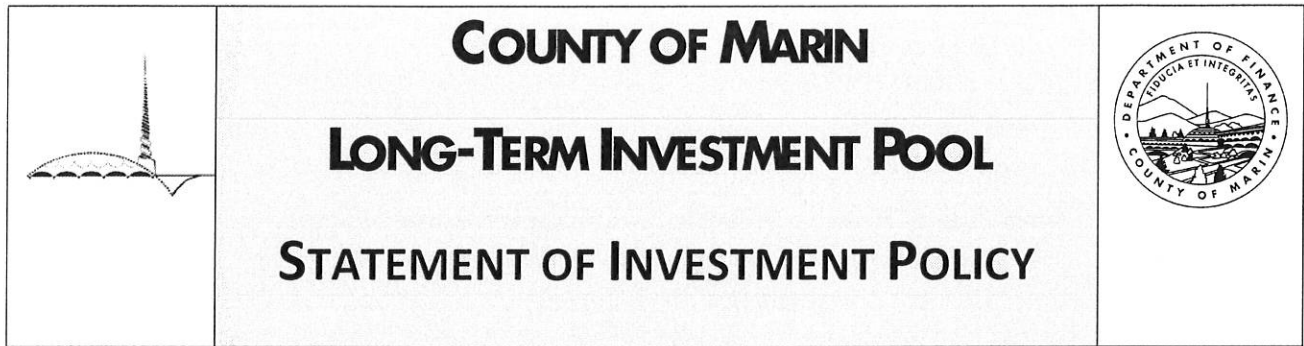
2. PARTICIPANT

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

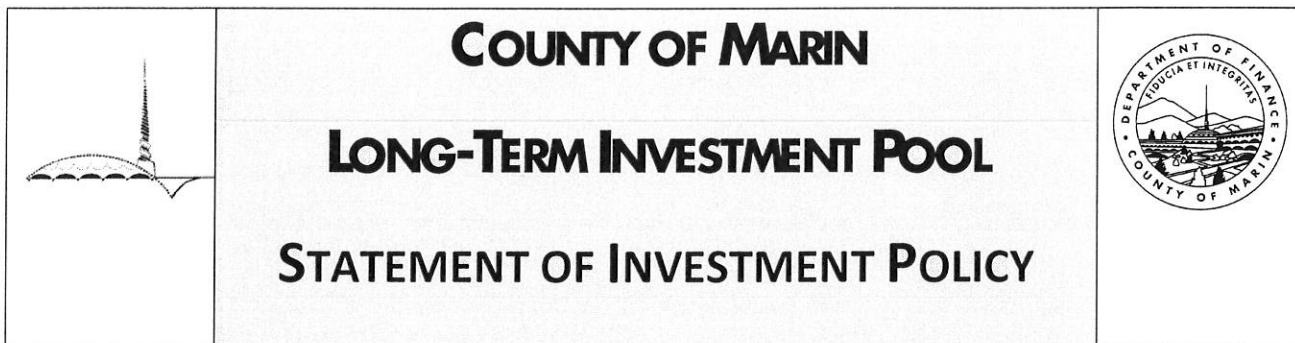
Pursuant to California Government Code Section 53601, where this section does not specify a limitation on the term or remaining maturity at the time of the investment, no investment shall be made in any security that at the time of the investment has a term remaining to maturity in excess of five years, 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

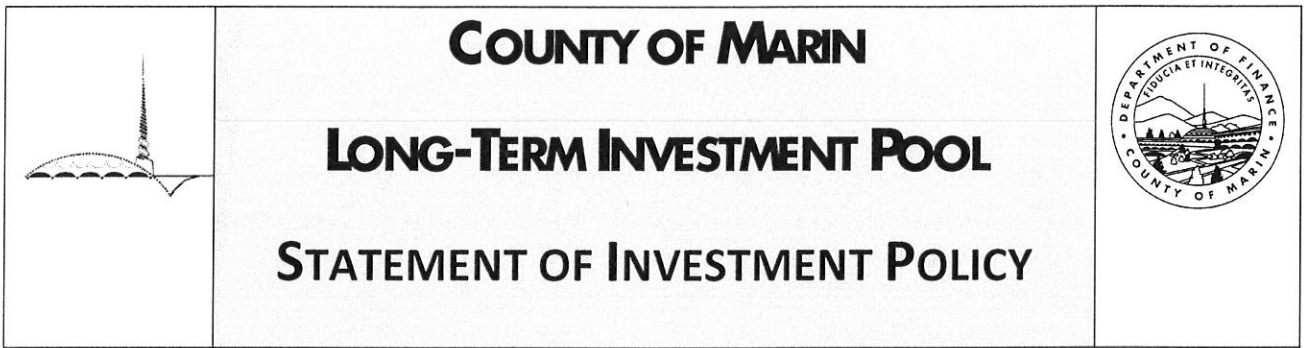
The County of Marin investment portfolio, which includes both the County of Marin investment pool and the Long-Term investment pool, shall be subject to a process of independent review by the County's external auditors. Such audit will include tests deemed appropriate by the auditor pursuant to Government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

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

To: Nicasio School District Board of Trustees
From: Margie Bonardi, Interim CBO
Date: February 7, 2019
Re: 2018-2019 Compliance Letter - First Interim Report

Objective:

To report to the Nicasio School District board president on the positive certification of the district's first interim budget report.

Background:

The Marin County Superintendent is required by law to determine whether the district's first interim budget (July 1 through October 31) 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.

Funding Source/Cost:

Interim budget includes all funds of the district.

Recommendation:

This item is informational



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, 2019

Ms. Michelle Rutledge, President
Nicasio School District
P O Box 513
Nicasio, CA 94946

Dear Ms. Rutledge,

Our office has completed its review of the Nicasio School District's first interim budget report for 2018-19 in compliance with the provisions of Education Code 42131(a)(2). The Code requires the County Superintendent to approve or disapprove interim report certifications after:

Examining the report to determine whether it complies with the standards and criteria established pursuant to Education Code 33127.

Determining whether 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.

2019-20 GOVERNOR'S BUDGET PROPOSAL

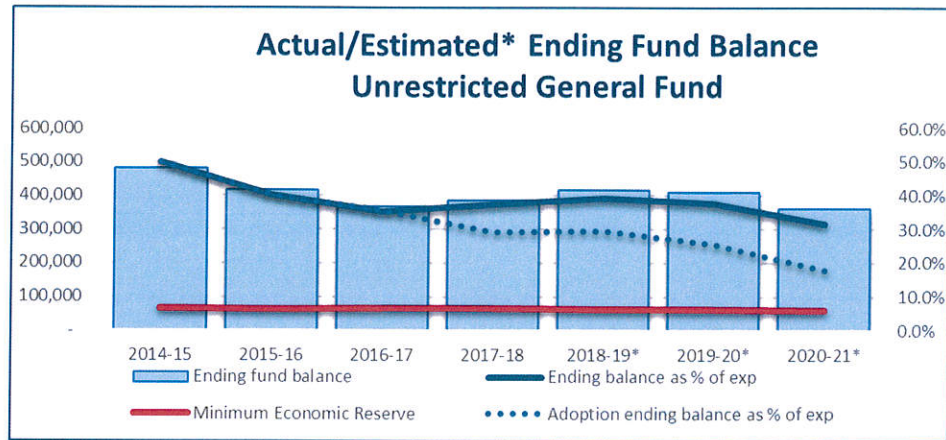
On January 10th, the Governor released his 2019-20 Budget Proposal increasing Proposition 98 funding for schools by \$2.9 billion for a total of \$80.7 billion, a new all-time high for Proposition 98 funding. Governor Newsom's first budget proposal lays out his case for bold investments, primarily with one-time funding, to make "the California Dream more accessible and affordable for all" in combination with a continued focus on restoring the State's fiscal solvency by paying off outstanding debt, reducing unfunded pension liabilities and by "building up the most robust and prudent budget reserve in state history".

The Governor's Budget proposal increases the Local Control Funding Formula (LCFF) by approximately \$2 billion to fund COLA at 3.46% and provides \$576 million (\$186 million one-time) to support expanded special education services and school readiness supports. The Governor also proposes using non-Proposition 98 resources to provide \$3 billion one-time to CalSTRS to reduce long-term liabilities and reduce the school employer contribution rate from 18.13% of subject payroll to 17.1% in 2019-20 and from 19.1% to 18.1% in 2020-21. This investment effectively halves the CalSTRS retirement system rate increases and should, if approved, provide some real relief going forward. The budget also includes \$750 million one-time non-Proposition 98 funding to construct new or retrofit existing facilities for full-day kindergarten programs and \$125 million non-Proposition 98 funding to increase access to subsidized full-day, full-year State Preschool for four (4) year old children.

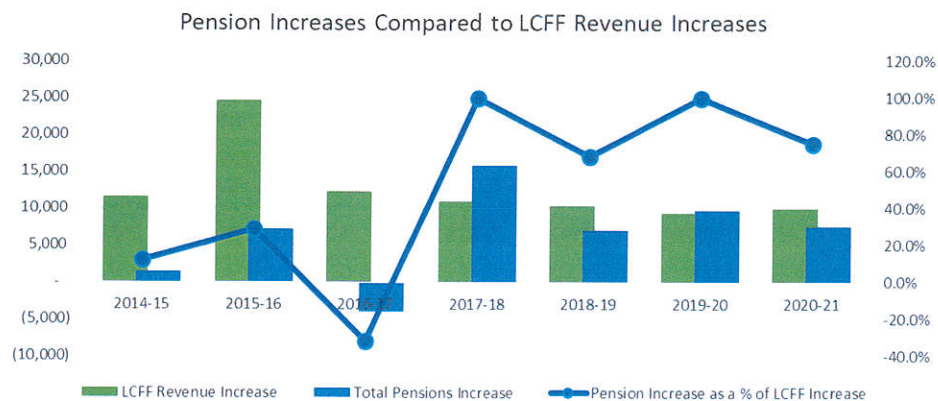
Finally, the Governor proposes releasing \$1.5 billion in School Facilities Bond Funds, an increase of \$0.9 billion over the prior year while also increasing the State's capacity to process and award facility funding applications.

BUDGETARY POSITION FOR NICASIO SCHOOL DISTRICT

The District's first interim budget and multi-year projection reflects an improvement when compared to the adopted budget. The following graph depicts the District's estimated ending balance in the first interim budget and multi-year projection for the unrestricted general fund, with both the state required minimum reserve and the District's actual reserve as a percentage of total general fund expenditures. The District's estimated position at Adoption is shown by the dotted line for comparison purposes. The District's ending balance meets the minimum required reserve requirement for the current and both subsequent years.

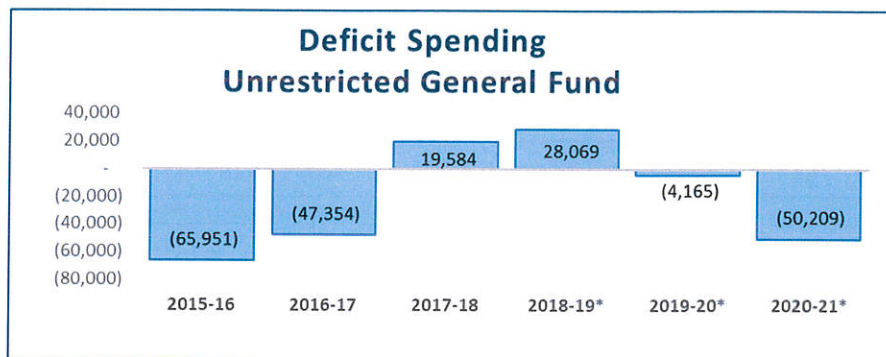


The last several years have seen substantial one-time revenues that have helped in meeting the many competing demands, however, the Governor's budget proposal for 2019-20 does not include any additional unrestricted revenues for K-12 programs beyond the statutory cost of living (COLA) increase. As a result, revenue increases in 2019-20 and beyond are unlikely to keep pace with the combination of inflation and retirement system increases. The following chart reflects the historical and budgeted change in LCFF funding, including local property taxes, compared to the change in retirement system costs. The Governor's proposal to provide \$3 billion one-time funding to pay down CalSTRS liabilities, reducing the employer contribution rate increase by approximately 1% in both 2019-20 and 2020-21 and bringing down the long-term rate by approximately 0.5% will help relieve these tensions for the budget and future years if approved as proposed.



OPERATING DEFICITS

Although the District's first interim budget and multi-year projection continues to reflect an operating deficit in the unrestricted general fund, the District's position has improved since adoption. We note the District has not yet settled with either bargaining unit. Absent offsetting cost reductions, salary increases will exacerbate the District's deficit spending.



The cumulative impact of this projected deficit spending is a 7% decline in fund balance over the current plus two (2) subsequent years, leaving the District with reserves of \$361 thousand or 32% of general fund expenditures at June 30, 2021. While some deficit spending may be a result of one-time costs from prior year funding sources, ongoing deficits threaten a school district's future educational programs. Districts that wait too long to address and correct structural deficits are forced to make dramatic corrections all at once. In contrast, carefully planned and phased-in structural corrections lessen the impact on children.

OTHER STATE FUNDING

The District's first interim budget has been increased for the one-time funding included in the state budget for 2018-19 by nearly \$8 thousand reflecting the final state budget allocating \$184 per average daily attendance (ADA). As noted above, the Governor's budget proposal for 2019-20 does not include any unrestricted one-time funding.

SALARY SETTLEMENTS

School districts are in the "people business" and as a result the budget is largely driven by salaries and benefits. The District has not settled negotiations with the certificated and unrepresented bargaining units for 2018-19. Due to the ongoing nature of these costs, any permanent increases to salary require permanent and ongoing funding sources. When the District and bargaining unit are ready to settle negotiations, Government Code 3547.5 requires the District to publicly disclose costs, as certified by the superintendent and chief fiscal officer. Please provide a Public Disclosure of Collective Bargaining Agreement including the tentative agreement(s) and multi-year projection to our office 10 working days prior to Board approval. Budget revisions associated with salary settlements should be approved within 45 days of Board approval.

RESERVES

The District maintains the state-required minimum reserve for economic uncertainty of \$67 thousand of total general fund expenditures in the current and two (2) subsequent years. In addition, we note the District maintains a Board reserve for economic uncertainty of \$180 thousand for a total reserve of \$247 thousand in all three (3) years of the budget and multi-year projection. All school districts, whether state aid or community funded, are well advised to establish higher than minimum reserves in order to provide for the financial flexibility to absorb unanticipated expenditures without significant disruption to educational programs, cash

flow deferrals and general economic uncertainties. Higher than minimum reserves allows the District to better ensure a consistent and stable program offering for students.

CONCLUSION

We thank Margie Bonardi for her timely submission of the first interim budget using the statutorily required forms. If you have any questions, please do not hesitate to contact me at 415-499-5822.

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

Sincerely,

MARY JANE BURKE
Marin County Superintendent of Schools

A handwritten signature in cursive script that reads "Kate Lane".

KATE LANE
Assistant Superintendent

cc: Dr. Jan La Torre, Interim Superintendent
Margie Bonardi, Interim Chief Business Official

Nicasio School District

Since 1862

Board of Trustees

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

To: Nicasio School District Board of Trustees
 From: Margie Bonardi, Interim CBO
 Date: February 7, 2019
 Re: 2019-20 Governor's Budget Proposal

Objective:

To highlight proposed changes or additions to the Governor's proposed budget for fiscal year, 2019-20.

Background:

On January 10th, the Governor released his 2019-20 Budget Proposal. Governor Newsom's Budget Proposal increases the Local Control Funding (LCFF) by approximately \$2 billion to fund COLA at 3.46% and provides \$576 million (\$186 million one-time) to support expanded special education services and school readiness supports. The Governor also proposes using non-Proposition 98 resources to provide \$3 billion one-time to CALSTRS to reduce long-term liabilities and reduce the school employer contribution rate from 18.13% of subject payroll to 17.1% in 2019-20 and from 19.1% to 18.1% in 2020-21. This investment effectively halves the CALSTRS retirement system rate increases and should, if approved, provide some real relief going forward. The budget also includes \$125 million in funding to increase access to subsidized full-day, full year State Preschool for four (4) year old children. In May, the Governor will present the "May Revise" which will update funding projections. This budget proposal represents Governor Newsom's opening proposal in budget negotiations that will continue through June, the deadline for the passage of the new budget.

Funding Source/Cost:

To be determined

Recommendation:

Information item

Nicasio School District

Since 1862

Board of Trustees

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

To: Nicasio School District Board of Trustees
From: Margie Bonardi, Interim CBO
Date: February 7, 2019
Re: Acceptance of 2017-18 District Financial Audit

Objective:

To accept Nicasio School District's 2017-18 financial audit prepared by Stephen Roatch Accountancy Corp. as legally required.

Background:

Stephen Roatch Accountancy Corporation was contracted to audit the financial statements of the governmental activities and each major fund of the Nicasio School District, as of and for the year ended June 30, 2018. The completed audit was submitted to the State of California by the legally required deadline of Dec. 15th. There were no findings reported in the 2017-18 district audit.

Funding Source/Cost:

Contracted cost for the 2017-18 financial audit: \$ 8,500
Funds paid from unrestricted general fund

Recommendation:

Accept the 2017-18 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, 2018

NICASIO ELEMENTARY SCHOOL DISTRICT

JUNE 30, 2018

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NICASIO ELEMENTARY SCHOOL DISTRICT

JUNE 30, 2018

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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, 2018, 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.

Board of Education
Nicasio Elementary School District
Page Two

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, 2018, 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 on pages 4 through 12, the budgetary comparison information on pages 47 and 48, schedules of the proportionate share of the net pension liabilities on pages 49 and 50, and schedules of contributions on pages 51 and 52 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.

Board of Education
Nicasio Elementary School District
Page Three

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2018 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 4, 2018

**NICASIO ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
(PREPARED BY DISTRICT MANAGEMENT)**

This section of Nicasio Elementary School District's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2018. 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 18.4%.
- On the Statement of Activities, total current year revenues exceeded total current year expenses by \$161,641.
- Capital assets, net of depreciation, decreased \$75,711 due to accumulated depreciation growing at a faster rate than acquisitions and construction.
- Total long-term liabilities decreased \$222,815 due primarily to the payment on the District's outstanding general obligation bonds and decrease in the District's proportionate share of net pension liabilities related to their participation in the CalSTRS and CalPERS pension plans.
- The District's P-2 average daily attendance (ADA) decreased from 42 ADA in fiscal year 2016-17, down to 40 ADA in fiscal year 2017-18.
- The District maintains sufficient reserves for a district its size. It meets the state required minimum reserve of at least \$66,000. During fiscal year 2017-18, total General Fund expenditures totaled \$1,039,696. At June 30, 2018, the District had available reserves of \$341,459, which represents a reserve of 32.8%.

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, 2018
(PREPARED BY DISTRICT MANAGEMENT)**

THE FINANCIAL REPORT (CONCLUDED)

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

Reporting the District as a Whole

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

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

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

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

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

Reporting the District's Most Significant Funds

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

Governmental Funds:

The major governmental funds of Nicasio Elementary School District are the General Fund, Deferred Maintenance, 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, 2018
(PREPARED BY DISTRICT MANAGEMENT)**

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE

The District's net position increased from \$879,927 at June 30, 2017, up to \$1,041,568 at June 30, 2018, an increase of 18.4%.

<u>Comparative Statement of Net Position</u>		
	<u>Governmental Activities</u>	
	<u>2017</u>	<u>2018</u>
<u>Assets</u>		
Deposits and Investments	\$ 787,283	\$ 790,040
Receivables	26,400	15,364
Capital Assets, net	2,718,689	2,642,978
Total Assets	3,532,372	3,448,382
<u>Deferred Outflows of Resources</u>		
Pension Deferrals	146,289	213,199
<u>Liabilities</u>		
Current	316,379	306,848
Long-Term	2,306,687	2,068,873
Total Liabilities	2,623,066	2,375,721
<u>Deferred Inflows of Resources</u>		
Pension Deferrals	175,668	244,292
<u>Net Position</u>		
Net Investment in Capital Assets	1,003,689	1,082,978
Restricted	249,747	245,019
Unrestricted (Deficit)	(373,509)	(286,429)
Total Net Position	\$ 879,927	\$ 1,041,568
<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, 2018
(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 \$161,641.

<u>Comparative Statement of Changes in Net Position</u>		
	<u>Governmental Activities</u>	
	<u>2017</u>	<u>2018</u>
<u>Program Revenues</u>		
Operating Grants & Contributions	\$ 128,204	\$ 129,955
<u>General Revenues</u>		
Taxes Levied	1,059,710	1,085,210
Federal & State Aid	68,578	61,830
Interest & Investment Earnings	3,074	6,279
Transfers	2,337	0
Miscellaneous	4,337	3,304
Total Revenues	<u>1,266,240</u>	<u>1,286,578</u>
<u>Expenses</u>		
Instruction	523,137	514,110
Instruction-Related Services	246,244	197,623
Pupil Services	62,945	68,172
General Administration	73,540	73,598
Plant Services	105,691	104,967
Interest on Long-Term Debt	74,732	68,446
Other Outgo	85,891	98,021
Total Expenses	<u>1,172,180</u>	<u>1,124,937</u>
Changes in Net Position	94,060	161,641
Net Position, Beginning	<u>785,867</u>	<u>879,927</u>
Net Position, Ending	<u>\$ 879,927</u>	<u>\$ 1,041,568</u>
<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, 2018**
(PREPARED BY DISTRICT MANAGEMENT)

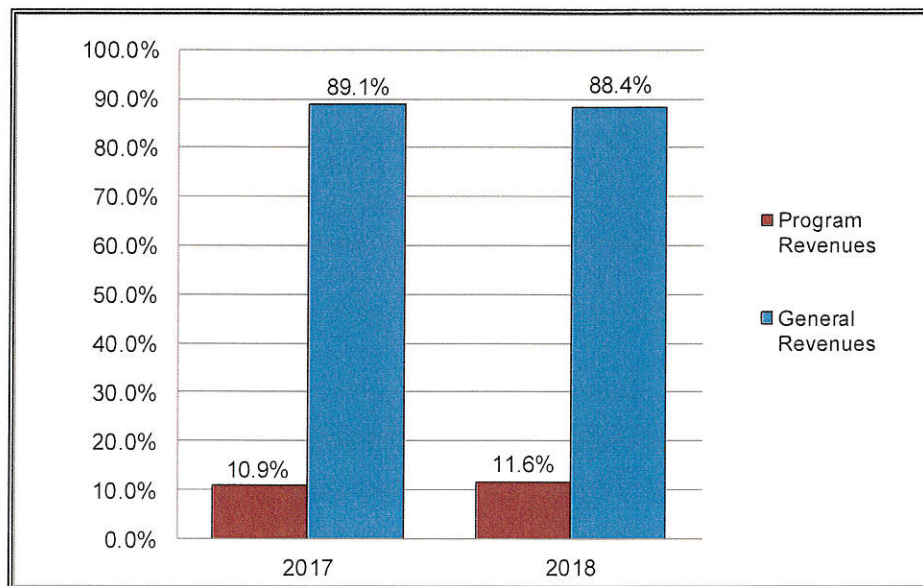
FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONTINUED)

Comparative Schedule of Costs of Services

	Total Cost of Services		Net Cost of Services	
	2017	2018	2017	2018
Instruction	\$ 523,137	\$ 514,110	\$ 427,449	\$ 423,688
Instruction-Related Services	246,244	197,623	241,923	188,722
Pupil Services	62,945	68,172	45,524	53,002
General Administration	73,540	73,598	72,622	72,656
Plant Services	105,691	104,967	105,691	100,584
Interest on Long-Term Debt	74,732	68,446	74,732	68,446
Other Outgo	85,891	98,021	76,035	87,884
Totals	<u>\$ 1,172,180</u>	<u>\$ 1,124,937</u>	<u>\$ 1,043,976</u>	<u>\$ 994,982</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 \$994,982 total net cost represents the financial burden that was placed on the District's general revenues for providing the services listed.



For fiscal year 2017-18, program revenues financed 11.6% of the total cost of providing the services listed above, while the remaining 88.4% was financed by the general revenues of the District.

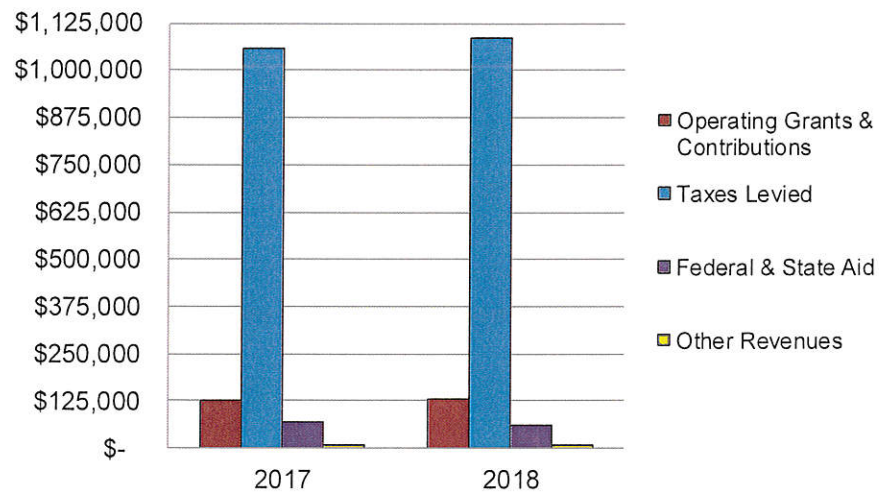
**NICASIO ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**
(PREPARED BY DISTRICT MANAGEMENT)

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

Summary of Revenues For Governmental Functions

	FYE 2017 Amount	Percent of Total	FYE 2018 Amount	Percent of Total
<u>Program Revenues</u>				
Operating Grants & Contributions	\$ 128,204	10.12%	\$ 129,955	10.10%
<u>General Revenues</u>				
Taxes Levied	1,059,710	83.69%	1,085,210	84.35%
Federal & State Aid	68,578	5.42%	61,830	4.81%
Other Revenues	9,748	0.77%	9,583	0.74%
Total Revenues	<u>\$ 1,266,240</u>	<u>100.00%</u>	<u>\$ 1,286,578</u>	<u>100.00%</u>

Comparative Revenues



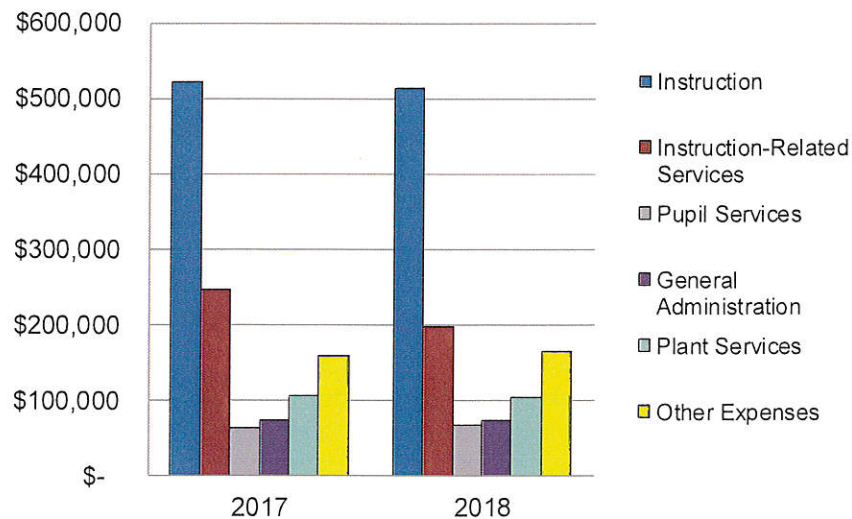
**NICASIO ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**
(PREPARED BY DISTRICT MANAGEMENT)

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

Summary of Expenses For Governmental Functions

	FYE 2017 Amount	Percent of Total	FYE 2018 Amount	Percent of Total
Expenses				
Instruction	\$ 523,137	44.63%	\$ 514,110	45.70%
Instruction-Related Services	246,244	21.01%	197,623	17.57%
Pupil Services	62,945	5.37%	68,172	6.06%
General Administration	73,540	6.27%	73,598	6.54%
Plant Services	105,691	9.02%	104,967	9.33%
Other Expenses	160,623	13.70%	166,467	14.80%
Total Expenses	\$ 1,172,180	100.00%	\$ 1,124,937	100.00%

Comparative Expenses



**NICASIO ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
(PREPARED BY DISTRICT MANAGEMENT)**

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

Comparative Schedule of Capital Assets

	Governmental Activities	
	2017	2018
Land	\$ 53,889	\$ 53,889
Construction-in-Progress	4,389	4,389
Sites and Improvements	24,996	21,086
Buildings and Improvements	2,626,307	2,555,568
Furniture and Equipment	9,108	8,046
Capital Assets, net	<u>\$ 2,718,689</u>	<u>\$ 2,642,978</u>

Capital assets, net of depreciation, decreased \$75,711 due to accumulated depreciation growing at a faster rate than acquisitions and construction.

Comparative Schedule of Long-Term Liabilities

	Governmental Activities	
	2017	2018
General Obligation Bonds	\$ 1,715,000	\$ 1,560,000
Early Retirement Incentives	31,563	25,251
Net Pension Liabilities	721,437	659,934
Totals	<u>\$ 2,468,000</u>	<u>\$ 2,245,185</u>

Total long-term liabilities decreased \$222,815 due primarily to the payment on the District's outstanding general obligation bonds and decrease in the District's proportionate share of net pension liabilities related to their participation in the CalSTRS and CalPERS pension plans.

The general obligation bonds represent 69.5% of the total long-term liabilities and will be financed by local taxpayers. 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, 2018
(PREPARED BY DISTRICT MANAGEMENT)**

FINANCIAL ANALYSIS OF DISTRICT'S FUNDS

<u>Comparative Schedule of Fund Balances</u>			
	<u>Fund Balances June 30, 2017</u>	<u>Fund Balances June 30, 2018</u>	<u>Increase (Decrease)</u>
General	\$ 432,842	\$ 431,939	\$ (903)
Deferred Maintenance	41,995	43,390	1,395
Bond Interest & Redemption	213,246	226,453	13,207
Totals	<u>\$ 688,083</u>	<u>\$ 701,782</u>	<u>\$ 13,699</u>

The fund balance of the General Fund decreased \$903 and the combined fund balances of all other governmental funds increased \$14,602.

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

ECONOMIC FACTORS BEARING ON THE DISTRICT'S FUTURE

Employer contribution rates for CalSTRS and CalPERS will continue to increase on an annual basis for the foreseeable future. In addition, the economy has finished its ninth year of expansion, lasting four years longer than the average recovery. The Governor and Department of Finance continue to urge the Legislature and local governments, including local education agencies, to plan for the next recession.

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

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

BASIC FINANCIAL STATEMENTS

NICASIO ELEMENTARY SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2018

	Governmental Activities
<u>Assets</u>	
Deposits and Investments (Note 2)	\$ 790,040
Receivables (Note 3)	15,364
Capital Assets, Not Depreciated (Note 4)	58,278
Capital Assets, Net of Accumulated Depreciation (Note 4)	2,584,700
Total Assets	3,448,382
<u>Deferred Outflows of Resources</u>	
Pension Deferrals (Note 7)	213,199
<u>Liabilities</u>	
Accounts Payable and Other Current Liabilities	103,622
Accrued Interest Payable	26,914
Long-Term Liabilities:	
<i>Portion Due or Payable Within One Year:</i>	
General Obligation Bonds	170,000
Early Retirement Incentives	6,312
<i>Portion Due or Payable After One Year:</i>	
General Obligation Bonds (Note 5)	1,390,000
Early Retirement Incentives (Note 6)	18,939
Net Pension Liabilities (Note 7)	659,934
Total Liabilities	2,375,721
<u>Deferred Inflows of Resources</u>	
Pension Deferrals (Note 7)	244,292
<u>Net Position</u>	
Net Investment in Capital Assets	1,082,978
Restricted:	
For Debt Service	199,539
For Educational Programs	44,480
For Other Purposes	1,000
Unrestricted (Deficit)	(286,429)
Total Net Position	\$ 1,041,568

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

NICASIO ELEMENTARY SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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	\$ 514,110		\$ 90,422		\$ (423,688)
Instruction-Related Services:					
Supervision of Instruction	1,838		196		(1,642)
School Site Administration	195,785		8,705		(187,080)
Pupil Services:					
Home-to-School Transportation	35,866		3,737		(32,129)
Other Pupil Services	32,306		11,433		(20,873)
General Administration:					
Other General Administration	73,598		942		(72,656)
Plant Services	104,967		4,383		(100,584)
Interest on Long-Term Debt	68,446				(68,446)
Other Outgo	98,021		10,137		(87,884)
Total Governmental Activities	<u>\$ 1,124,937</u>	<u>\$ 0</u>	<u>\$ 129,955</u>	<u>\$ 0</u>	<u>(994,982)</u>
<u>General Revenues</u>					
Taxes Levied for General Purposes					659,140
Taxes Levied for Debt Service					236,255
Taxes Levied for Specific Purposes					189,815
Federal and State Aid - Unrestricted					61,830
Interest and Investment Earnings					6,279
Miscellaneous					3,304
Total General Revenues					<u>1,156,623</u>
Change in Net Position					161,641
Net Position - July 1, 2017					<u>879,927</u>
Net Position - June 30, 2018					<u>\$ 1,041,568</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

NICASIO ELEMENTARY SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2018

	General	Deferred Maintenance	Bond Interest and Redemption	Total Governmental Funds
<u>Assets</u>				
Deposits and Investments (Note 2)	\$ 520,148	\$ 43,439	\$ 226,453	\$ 790,040
Receivables (Note 3)	15,364			15,364
Total Assets	<u>\$ 535,512</u>	<u>\$ 43,439</u>	<u>\$ 226,453</u>	<u>\$ 805,404</u>
<u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts Payable	\$ 103,573	\$ 49		\$ 103,622
Total Liabilities	<u>103,573</u>	<u>49</u>		<u>103,622</u>
Fund Balances: (Note 9)				
Nonspendable	1,000			1,000
Restricted	44,480		\$ 226,453	270,933
Assigned	45,000	43,390		88,390
Unassigned	341,459			341,459
Total Fund Balances	<u>431,939</u>	<u>43,390</u>	<u>226,453</u>	<u>701,782</u>
Total Liabilities and Fund Balances	<u>\$ 535,512</u>	<u>\$ 43,439</u>	<u>\$ 226,453</u>	<u>\$ 805,404</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, 2018

Total Fund Balances - Governmental Fund	\$ 701,782
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Amounts reported for governmental activities in the statement of net position are different from amounts reported in governmental funds due to the following:

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

Capital Assets	\$ 4,118,495	
Accumulated Depreciation	(1,475,517)	
Net		2,642,978

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	213,199
Deferred inflows of resources relating to pensions	(244,292)

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	\$ 1,560,000	
Early Retirement Incentives	25,251	
Net Pension Liabilities	659,934	
Total		(2,245,185)

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

(26,914)

Total Net Position - Governmental Activities

\$ 1,041,568

NICASIO ELEMENTARY SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	General	Deferred Maintenance	Bond Interest and Redemption	Total Governmental Funds
<u>Revenues</u>				
LCFF Sources:				
State Apportionment / Transfers	\$ 38,121	\$ 10,000		\$ 48,121
Local Taxes	659,140			659,140
Total LCFF Sources	697,261	10,000		707,261
Federal Revenue	20,215			20,215
State Revenue	50,064		\$ 435	50,499
Local Revenue	271,253	341	237,009	508,603
Total Revenues	1,038,793	10,341	237,444	1,286,578
<u>Expenditures</u>				
Current:				
Instruction	478,132			478,132
Supervision of Instruction	2,030			2,030
School Site Administration	211,362			211,362
Home-To-School Transportation	35,866			35,866
Other Pupil Services	32,306			32,306
Other General Administration	72,985			72,985
Plant Services	95,531	8,946		104,477
Facilities Acquisition and Construction	5,390			5,390
Other Outgo	97,271			97,271
Debt Service:				
Principal Retirement	6,312		155,000	161,312
Interest and Issuance Costs	2,511		69,237	71,748
Total Expenditures	1,039,696	8,946	224,237	1,272,879
Net Change in Fund Balances	(903)	1,395	13,207	13,699
Fund Balances - July 1, 2017	432,842	41,995	213,246	688,083
Fund Balances - June 30, 2018	\$ 431,939	\$ 43,390	\$ 226,453	\$ 701,782

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

NICASIO ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGE IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Net Change in Fund Balance - Governmental Fund	\$	13,699
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Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds due to the following:

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

Capital Outlay Expenditures	\$	5,390	
Depreciation Expense		(81,101)	
Net			(75,711)

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:

161,312

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

59,789

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

2,552

Change in Net Position of Governmental Activities

\$ 161,641

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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, 2018

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, 2018

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, 2018

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, 2018

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, 2018

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

2. Capital Assets (Concluded)

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

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

3. Deferred Outflows/Inflows of Resources

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

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

4. Pensions

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

5. Long-term Liabilities

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

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

NICASIO ELEMENTARY SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

6. Fund Balances

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

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

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

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

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

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

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

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

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

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

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

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

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

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

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

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

NOTE 2 - DEPOSITS AND INVESTMENTS

Summary of Deposits and Investments

Deposits and investments as of June 30, 2018, consist of the following:

	Governmental Activities
Cash in Revolving Fund	\$ 1,000
County Pool Investments	789,040
Total	<u>\$ 790,040</u>

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Cash in Revolving Fund

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

County Pool Investments

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

General Authorization

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

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

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Interest Rate Risk

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

Weighted Average Maturity

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

<u>Investment Type</u>	<u>Carrying Value</u>	<u>Fair Value</u>	<u>Weighted Average Days to Maturity</u>
County Pool Investments	\$ 789,040	\$ 789,889	211

Credit Risk

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

Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2018, the District's bank balance was not exposed to custodial credit risk.

Fair Value Measurements

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

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

NOTE 2 - DEPOSITS AND INVESTMENTS (CONCLUDED)

Fair Value Measurements (Concluded)

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

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

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

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

The District's fair value measurements are as follows at June 30, 2018:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Uncategorized</u>
County Pool Investments	\$ 789,889	\$ 789,889

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

NOTE 3 - RECEIVABLES

Receivables in the General Fund at June 30, 2018 consist of the following:

Federal Government	\$ 3,187
State Government	3,317
Local Governments	8,860
Total	<u>\$ 15,364</u>

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

NOTE 4 - CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2018, was as follows:

	Balances July 1, 2017	Additions	Deletions	Balances June 30, 2018
Capital Assets Not Being Depreciated:				
Land	\$ 53,889			\$ 53,889
Construction-in-Progress	4,389	\$ 5,390	\$ 5,390	4,389
Total Capital Assets Not Being Depreciated	58,278	5,390	5,390	58,278
Capital Assets Being Depreciated:				
Sites and Improvements	264,425			264,425
Buildings and Improvements	3,755,624	5,390		3,761,014
Furniture and Equipment	34,778			34,778
Total Capital Assets Being Depreciated	4,054,827	5,390	0	4,060,217
Less Accumulated Depreciation:				
Sites and Improvements	239,429	3,910		243,339
Buildings and Improvements	1,129,317	76,129		1,205,446
Furniture and Equipment	25,670	1,062		26,732
Total Accumulated Depreciation	1,394,416	81,101	0	1,475,517
Total Capital Assets Being Depreciated, Net	2,660,411	(75,711)	0	2,584,700
Capital Assets, Net	\$ 2,718,689	\$ (70,321)	\$ 5,390	\$ 2,642,978

Depreciation expense for governmental activities was charged as follows:

Instruction	\$ 79,998
General Administration	613
Plant Services	490
Total	<u>\$ 81,101</u>

NOTE 5 - GENERAL OBLIGATION BONDS

The District's outstanding general obligation bonded debt at June 30, 2018 is:

Year of Issue	Interest Rate %	Date of Maturity	Amount of Original Issue	Outstanding July 1, 2017	Issued Current Year	Redeemed Current Year	Outstanding June 30, 2018
2010	2.00-4.50	8/1/24	<u>\$ 2,440,000</u>	<u>\$ 1,715,000</u>	<u>\$ 0</u>	<u>\$ 155,000</u>	<u>\$ 1,560,000</u>

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

NOTE 5 - GENERAL OBLIGATION BONDS (CONCLUDED)

The annual requirements to amortize the general obligation bonds, as of June 30, 2018, are as follows:

<u>Year Ended</u> <u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2019	\$ 170,000	\$ 61,987	\$ 231,987
2020	185,000	54,888	239,888
2021	205,000	47,087	252,087
2022	220,000	38,587	258,587
2023	235,000	29,194	264,194
2024-2028	545,000	24,925	569,925
Totals	<u>\$ 1,560,000</u>	<u>\$ 256,668</u>	<u>\$ 1,816,668</u>

NOTE 6 - EARLY RETIREMENT INCENTIVES

In addition to the pension benefits described in Note 7, the District adopted an early retirement incentive program, pursuant to Education Code Sections 22714 and 44929, whereby the service credit to an eligible certificated employee was increased by two years.

The future payments under this early retirement incentive agreement will be made through fiscal year 2021-22 as follows:

<u>Year Ended</u> <u>June 30</u>	<u>STRS Golden</u> <u>Handshake</u>
2019	\$ 7,936
2020	7,530
2021	7,124
2022	5,719
Total payments	28,309
Less amounts representing interest	(4,058)
Total principal payments	<u>\$ 24,251</u>

NOTE 7 - RETIREMENT PLANS

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

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

NOTE 7 - RETIREMENT PLANS (CONTINUED)

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

<u>Pension Plan</u>	<u>Net Pension Liabilities</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Pension Expense</u>
CalSTRS	\$ 468,939	\$ 135,584	\$ 214,403	\$ 19,096
CalPERS	190,995	77,615	29,889	6,217
Totals	<u>\$ 659,934</u>	<u>\$ 213,199</u>	<u>\$ 244,292</u>	<u>\$ 25,313</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, established the plan and CalSTRS as the administrator. The terms of the plan may be amended through legislation. CalSTRS issues publicly available reports that include a full description of the pension plan that can be found on the CalSTRS website.

Benefits Provided

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

The STRP Defined Benefit Program has two benefit formulas:

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

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

NICASIO ELEMENTARY SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

NOTE 7 - RETIREMENT PLANS (CONTINUED)

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

Benefits Provided (Concluded)

CalSTRS 2% at 60

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

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

CalSTRS 2% at 62

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

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

Contributions

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

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

NOTE 7 - RETIREMENT PLANS (CONTINUED)

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

Contributions (Concluded)

Members: Pursuant to Chapter 47, Statutes of 2014 (AB 1469), 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 2017-18. Under CalSTRS 2% at 62, the member contribution rate was 9.205% of applicable member earnings for fiscal year 2017-18.

Employers: Pursuant to Chapter 47, Statutes of 2014 (AB 1469), the employer contribution rate was 14.43% of applicable member earnings for fiscal year 2017-18. The District contributed \$46,976 to the plan for the fiscal year ended June 30, 2018.

State: The contribution was 2.017% of the members' creditable earnings from the fiscal year ending in the prior calendar year. Also, as a result of AB 1469, the additional state appropriation required to fully fund the benefits in effect as of 1990 by 2046 is specified in Education Code Section 22955.1(b). The additional state contribution for the fiscal year ended June 30, 2018 was 4.811%. Including a 2.50% contribution for SBMA funding, the total state appropriation to the defined benefit program was 9.328% for the fiscal year ended June 30, 2018.

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, 2018, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability associated with the District was as follows:

District's proportionate share of the net pension liability	\$ 468,939
State's proportionate share of the net pension liability associated with the District	<u>277,420</u>
Total net pension liability attributed to District	<u><u>\$ 746,359</u></u>

The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016. 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, 2017 and June 30, 2016 was as follows:

Proportion - June 30, 2017	0.0005%
Proportion - June 30, 2016	<u>0.0007%</u>
Change - Increase (Decrease)	<u><u>-0.0002%</u></u>

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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)

For the fiscal year ended June 30, 2018, the District recognized pension expense of \$19,906, which includes \$22,559 of support provided by the State. At June 30, 2018, 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	\$ 46,976	
Differences between expected and actual experience	1,734	\$ 11,903
Changes of assumptions	86,874	
Changes in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions		199,208
Net differences between projected and actual earnings on plan investments		3,292
Totals	<u>\$ 135,584</u>	<u>\$ 214,403</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, 2019. 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	
2019	\$ (39,323)
2020	(8,781)
2021	(19,056)
2022	(36,084)
2023	(15,423)
2024	(7,128)

Differences between expected and actual experience, changes of assumptions, and changes in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions are amortized over a closed period equal to the average remaining service life of plan members, which is 7 years as of June 30, 2017. 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.

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

NOTE 7 - RETIREMENT PLANS (CONTINUED)

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

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, 2016, and rolling forward the total pension liability to June 30, 2017. In determining the total pension liability, the financial reporting actuarial valuation used the following methods and assumptions: ^{1, 2}

Valuation Date	June 30, 2016
Experience Study	July 1, 2010 through June 30, 2015
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return ³	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-retirement Benefit Increases	2.00% simple for DB (Annually) Maintain 85% purchasing power level for DB

¹ For the purpose of determining the total pension liability, the assumptions used in the June 30, 2016, financial reporting actuarial valuation, were applied to all periods prior to July 1, 2017. The assumptions applied to those periods on and after July 1, 2017 are reflected in the table above.

² The assumptions for investment rate of return, inflation, and wage growth used in the June 30, 2016, financial reporting actuarial valuation were 7.60%, 3.00% and 3.75%, respectively.

³ Net of investment expenses, but gross of administrative expenses.

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases of life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table, issued by the Society of Actuaries. The CalSTRS July 1, 2010 - June 30, 2015 Experience Analysis, adopted by the board in February 2017, is available on the CalSTRS website for more information regarding the mortality assumptions.

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

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

NOTE 7 - RETIREMENT PLANS (CONTINUED)

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

Actuarial Methods and Assumptions (Concluded)

Best estimates of 20-year geometrically-linked real rates of return and the assumed asset allocation for each major asset class for the year ended June 30, 2017, are summarized in the following table:

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

* 20-year average

Discount Rate

The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates as previously described. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10%) and assuming that contributions and benefit payments 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.

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

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

	Discount Rate 1% Decrease 6.10%	Discount Rate Current Rate 7.10%	Discount Rate 1% Increase 8.10%
District's proportionate share of the net pension liability	\$ 688,551	\$ 468,939	\$ 290,709

NICASIO ELEMENTARY SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

NOTE 7 - RETIREMENT PLANS (CONTINUED)

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

Pension Plan's Fiduciary Net Position

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

B. California Public Employees' Retirement System (CalPERS)

Plan Description, Benefits Provided, and Employees Covered

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

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

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Active plan members who entered into the plan prior to January 1, 2013 are required to contribute 7.0% of their salary, and new members entering into the plan on or after January 1, 2013 are required to contribute the higher of 50% of the total normal cost rate for their defined benefit plan or 6.0% of their salary. The District's contractually required contribution rate for the fiscal year ended June 30, 2018 was 15.531% of annual payroll. The District's contribution to CalPERS for the fiscal year ended June 30, 2018 was \$15,568.

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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

As of June 30, 2018, the District reported a liability of \$190,995 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016 rolled forward to June 30, 2017 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability as of June 30, 2017 and June 30, 2016 was as follows:

Proportion - June 30, 2017	0.0008%
Proportion - June 30, 2016	<u>0.0008%</u>
Change - Increase (Decrease)	<u><u>0.0000%</u></u>

For the fiscal year ended June 30, 2018, the District recognized pension expense of \$6,217. At June 30, 2018, 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	\$ 15,568	
Differences between expected and actual experience	7,867	
Changes of assumptions	27,897	\$ 3,387
Changes in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	16,787	26,502
Net differences between projected and actual earnings on plan investments	<u>9,496</u>	
Totals	<u><u>\$ 77,615</u></u>	<u><u>\$ 29,889</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, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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)

Year Ended June 30	
2019	\$ 12,692
2020	8,664
2021	14,420
2022	(3,618)

Differences between expected and actual experience, changes in assumptions, and changes in employer's proportion and differences between employer's contributions and the employer's proportionate share of contributions are amortized over a closed period equal to the average remaining service life of plan members, which is 4 years as of June 30, 2017. Differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

Actuarial Assumptions

The total pension liability in the June 30, 2016 actuarial valuations were determined using the following actuarial methods and assumptions:

Valuation Date	June 30, 2016
Measurement Date	June 30, 2017
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.75%
Wage Growth	Varies
Investment Rate of Return	7.15%
Post Retirement Benefit Increase (1)	

(1) Contract COLA up to 2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

Mortality rate table used was developed based on CalPERS specific data. The table includes 20 years of projected on-going mortality improvements using Scale BB published by the Society of Actuaries.

All other actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can be found on the CalPERS website.

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

NOTE 7 - RETIREMENT PLANS (CONTINUED)

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

Discount Rate

The discount rate used to measure the total pension liability was 7.15%. Projections of expected benefit payments and contributions at the statutorily required member and employer rates were performed to determine if the assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rates of return on pension plan investments were applied to all periods of projected benefit payments to determine the total pension liability for the Schools Pool. The results of the crossover testing for the Schools Pool are presented in a detailed report that can be obtained at CalPERS website.

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. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11 + years) using a building-block approach. 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 long-term 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. These geometric rates of return are net of administrative and investment expenses.

Asset Class	Assumed Asset Allocation	Real Return Years 1 - 10(a)	Real Return Years 11+(b)
Global Equity	47.0%	4.90%	5.38%
Fixed Income	19.0%	0.80%	2.27%
Inflation Assets	6.0%	0.60%	1.39%
Private Equity	12.0%	6.60%	6.63%
Real Estate	11.0%	2.80%	5.21%
Infrastructure and Forestland	3.0%	3.90%	5.36%
Liquidity	2.0%	-0.40%	-0.90%
Total	100%		

(a) An expected inflation of 2.5% used for this period

(b) An expected inflation of 3.0% used for this period

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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

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:

	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	\$ 281,015	\$ 190,995	\$ 116,316

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, 2018, is shown below:

	Balances July 1, 2017	Additions	Deductions	Balances June 30, 2018	Due within One Year
General Obligation Bonds	\$ 1,715,000		\$ 155,000	\$ 1,560,000	\$ 170,000
Early Retirement Incentives	31,563		6,312	25,251	6,312
Net Pension Liabilities	721,437	\$ 40,600	102,103	659,934	
Totals	<u>\$ 2,468,000</u>	<u>\$ 40,600</u>	<u>\$ 263,415</u>	<u>\$ 2,245,185</u>	<u>\$ 176,312</u>

The general obligation bonds are obligations of the Bond Interest and Redemption Fund, which is primarily financed 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, 2018

NOTE 9 - FUND BALANCES

The District's fund balances at June 30, 2018 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	44,480			44,480
Debt Service			\$ 226,453	226,453
Total Restricted	44,480		226,453	270,933
Assigned:				
Special Education	45,000			45,000
Deferred Maintenance		\$ 43,390		43,390
Total Assigned	45,000	43,390	0	88,390
Unassigned:				
Economic Uncertainties	201,219			201,219
Remaining Unassigned Balances	140,240			140,240
Total Unassigned	341,459	0	0	341,459
Total Fund Balances	\$ 431,939	\$ 43,390	\$ 226,453	\$ 701,782

NOTE 10 - 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 \$22,559 to CalSTRS.

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 2017-18, the District participated in one joint powers authority (JPA) for purposes of pooling for risk. There were no significant reductions in coverage during the year. Settlements have not exceeded coverage for each of the past three years.

NOTE 12 - JOINT VENTURE

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

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

NOTE 12 - JOINT VENTURE (CONCLUDED)

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 2017-18, the District received \$189,814 of parcel tax revenue that is subject to voter approval. The District also received \$50,928 from the Nicasio Schools Foundation, a non-profit, public benefit corporation that is subject to voluntary public contributions to the organization.

NOTE 15 - SUBSEQUENT EVENTS

The District's management has evaluated events or transactions that occurred for possible recognition or disclosure in the financial statements from the balance sheet date through December 4, 2018, 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, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<u>Revenues</u>				
LCFF Sources:				
State Apportionment / Transfers	\$ 48,351	\$ 48,351	\$ 38,121	\$ (10,230)
Local Sources	652,575	642,995	659,140	16,145
Total LCFF Sources	700,926	691,346	697,261	5,915
Federal Revenue	18,325	21,104	20,215	(889)
Other State Revenue	44,140	57,166	50,064	(7,102)
Other Local Revenue	271,604	281,921	271,253	(10,668)
Total Revenues	1,034,995	1,051,537	1,038,793	(12,744)
<u>Expenditures</u>				
Current:				
Certificated Salaries	288,346	309,946	305,142	4,804
Classified Salaries	165,162	170,059	170,819	(760)
Employee Benefits	152,366	160,204	154,114	6,090
Books and Supplies	29,107	34,818	17,353	17,465
Services and Other				
Operating Expenditures	325,638	329,741	280,784	48,957
Capital Outlay		5,800	5,390	410
Debt Service:				
Principal Retirement	4,893	4,893	6,312	(1,419)
Interest and Fiscal Charges	3,225	3,225	2,511	714
Other Expenditures	113,111	104,482	97,271	7,211
Total Expenditures	1,081,848	1,123,168	1,039,696	83,472
Net Change in Fund Balances	(46,853)	(71,631)	(903)	\$ 70,728
Fund Balances - July 1, 2017	432,842	432,842	432,842	
Fund Balances - June 30, 2018	\$ 385,989	\$ 361,211	\$ 431,939	

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, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<u>Revenues</u>				
LCFF Sources:				
State Apportionment / Transfers	\$ 10,000	\$ 10,000	\$ 10,000	
Other Local Revenue	40	40	341	\$ 301
Total Revenues	10,040	10,040	10,341	301
<u>Expenditures</u>				
Current:				
Services and Other				
Operating Expenditures	3,300	3,300	3,212	88
Capital Outlay	6,700	8,500	5,734	2,766
Total Expenditures	10,000	11,800	8,946	2,854
Net Change in Fund Balances	40	(1,760)	1,395	\$ 3,155
Fund Balances - July 1, 2017	41,995	41,995	41,995	
Fund Balances - June 30, 2018	\$ 42,035	\$ 40,235	\$ 43,390	

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

NICASIO ELEMENTARY SCHOOL DISTRICT

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

JUNE 30, 2018

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

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

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

NICASIO ELEMENTARY SCHOOL DISTRICT

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

JUNE 30, 2018

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
2018	0.0008%	\$ 190,995	\$ 102,023	187.21%	71.87%
2017	0.0008%	150,395	91,356	164.62%	73.90%
2016	0.0011%	163,976	123,159	133.14%	79.43%
2015	0.0008%	90,460	83,648	108.14%	83.38%

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

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

NICASIO ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF CONTRIBUTIONS - CALSTRS *
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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

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

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

NICASIO ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF CONTRIBUTIONS - CALPERS *
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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

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

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

NICASIO ELEMENTARY SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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, 2018.

Excess of expenditures over appropriations as of June 30, 2018 were as follows:

<u>General Fund</u>	<u>Excess Expenditures</u>
Classified Salaries	\$ 760
Debt Service: Principal Retirement	1,419

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, 2018

NOTE 2 - SUMMARY OF CHANGES FOR CALSTRS AND CALPERS

Benefit Terms

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 in Assumptions

During fiscal year 2016-17, CalSTRS completed an experience study for the period starting July 1, 2010, and ending on June 30, 2015. CalSTRS changed its mortality assumptions based on this experience study, which was adopted by the board in February 2017. As a result of the study, CalSTRS also changed the following assumptions used in determining the NPL as follows:

<u>Assumption</u>	<u>As of June 30, 2017</u>	<u>As of June 30, 2016</u>
Consumer Price Inflation	2.75%	3.00%
Investment Rate of Return	7.10%	7.60%
Wage Growth	3.50%	3.75%

During fiscal year 2016-17, CalPERS changed the financial reporting discount rate from 7.65% to 7.15%.

SUPPLEMENTARY INFORMATION SECTION

NICASIO ELEMENTARY SCHOOL DISTRICT
 ORGANIZATION/BOARD OF EDUCATION/ADMINISTRATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

ORGANIZATION

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

BOARD OF EDUCATION

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Michelle Rutledge	President	November 2020
Madeleine Sloane	Clerk	November 2018
Jason Snell	Trustee	November 2018

ADMINISTRATION

Nancy Neu
Superintendent

Barbara Snekkevik
Principal

Margie Bonardi
Interim Chief Financial Officer

NICASIO ELEMENTARY SCHOOL DISTRICT
 SCHEDULE OF AVERAGE DAILY ATTENDANCE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

P-2 Report				
	TK / K - 3	4 - 6	7 - 8	Total
Regular ADA	19.90	13.36	6.71	39.97

Annual Report				
	TK / K - 3	4 - 6	7 - 8	Total
Regular ADA	19.92	12.91	6.70	39.53

NICASIO ELEMENTARY SCHOOL DISTRICT
 SCHEDULE OF INSTRUCTIONAL TIME
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>Grade Level</u>	<u>Minutes Required</u>	<u>2017-18 Actual Minutes</u>	<u>Number of Days Traditional Calendar</u>	<u>Number of Days Multitrack Calendar</u>	<u>Status</u>
Kindergarten	36,000	36,000	180	N/A	In Compliance
Grade 1	50,400	54,600	180	N/A	In Compliance
Grade 2	50,400	54,600	180	N/A	In Compliance
Grade 3	50,400	54,600	180	N/A	In Compliance
Grade 4	54,000	54,600	180	N/A	In Compliance
Grade 5	54,000	54,600	180	N/A	In Compliance
Grade 6	54,000	54,600	180	N/A	In Compliance
Grade 7	54,000	54,600	180	N/A	In Compliance
Grade 8	54,000	54,600	180	N/A	In Compliance

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, 2018**

The audited financial statements of all funds were in agreement with the Annual Financial and Budget Report for the fiscal year ended June 30, 2018.

NICASIO ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	GENERAL FUND			
	(Budget) 2018-19	2017-18	2016-17	2015-16
Revenues and Other Financial Sources	\$ 1,041,091	\$ 1,038,793	\$ 1,028,216	\$ 987,806
Expenditures	1,068,927	1,039,696	1,040,511	1,036,626
Other Uses and Transfers Out	0	0	0	0
Total Outgo	1,068,927	1,039,696	1,040,511	1,036,626
Change in Fund Balance	(27,836)	(903)	(12,295)	(48,820)
Ending Fund Balance	\$ 404,103	\$ 431,939	\$ 432,842	\$ 445,137
Available Reserves	\$ 329,755	\$ 341,459	\$ 321,875	\$ 369,227
Reserve for Economic Uncertainties *	\$ 201,219	\$ 201,219	\$ 201,219	\$ 201,219
Available Reserves as a Percentage of Total Outgo	30.8%	32.8%	30.9%	35.6%
Total Long-Term Liabilities	\$ 2,068,873	\$ 2,245,185	\$ 2,468,000	\$ 2,578,554
Average Daily Attendance at P-2	35	40	42	49

* Reported balances are a component of available reserves.

The fund balance of the General Fund decreased \$13,198 (3.0%) over the past two years. The fiscal year 2018-19 budget projects a decrease of \$27,836 (6.4%). For a district this size, the state recommends minimum reserves of at least \$66,000.

The District incurred operating deficits in each of the last three fiscal years and is projecting to incur an operating deficit of \$27,836 during fiscal year 2018-19. The \$903 operating deficit incurred during fiscal year 2017-18 was the result of a \$20,487 operating deficit in the District's restricted resources.

Average daily attendance (ADA) decreased 9 ADA over the past two years. The District projects a decrease of 5 ADA during fiscal year 2018-19.

Total long-term liabilities decreased \$333,369 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, 2018

NOTE 1 - PURPOSE OF STATEMENTS AND SCHEDULES

A. Schedule of Average Daily Attendance

Average daily attendance is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

B. Schedule of Instructional Time

The District participated in the Longer Day incentive funding program for the current fiscal year, but did not meet or exceed its LCFF funding target. This schedule presents information on the instructional days provided and the amount of instructional time offered by the District and whether the District complied with Article 8 (commencing with Section 46200) of Chapter 2 of Part 26 of the Education Code.

C. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balances of all funds as reported in the Annual Financial and Budget Report to the audited financial statements.

D. Schedule of Financial Trends and Analysis

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

OTHER INDEPENDENT AUDITOR'S REPORTS SECTION

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Education
 Nicasio Elementary School District
 Nicasio, California

Report on State Compliance

We have audited Nicasio Elementary School District's compliance with the types of compliance requirements described in the *2017-18 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, 2018.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants 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 *2017-18 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*, prescribed in the *California Code of Regulations*, Title 5, section 19810 and following. Those standards 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. 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:

Board of Education
Nicasio Elementary School District
Page Two

<u>Description</u>	<u>Procedures Performed</u>
Local Education Agencies Other Than Charter Schools:	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	Not Applicable
Continuation Education	Not Applicable
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Not Applicable
Early Retirement Incentive	Not Applicable
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools	Not Applicable
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Not Applicable
Apprenticeship: Related and Supplemental Instruction	Not Applicable
School Districts, County Offices of Education, and Charter Schools:	
Educator Effectiveness	Yes
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Charter Schools:	
Attendance	Not Applicable
Mode of Instruction	Not Applicable
Nonclassroom-Based Instruction/Independent Study	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Annual Instructional Minutes - Classroom Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

Opinion on State Compliance

In our opinion, Nicasio Elementary School District complied, in all material respects, with the types of compliance requirements referred to above for the year ended June 30, 2018.

Board of Education
Nicasio Elementary School District
Page Three

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 *2017-18 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 4, 2018

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, 2018, 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 4, 2018.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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.

Board of Education
Nicasio Elementary School District
Page Two

Compliance and Other Matters

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

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 4, 2018

FINDINGS AND QUESTIONED COSTS SECTION

NICASIO ELEMENTARY SCHOOL DISTRICT
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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 *2017-18 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, 2018

SECTION II - FINANCIAL STATEMENT FINDINGS

There are no matters to report for the fiscal year ended June 30, 2018.

NICASIO ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

SECTION III - STATE AWARD FINDINGS AND QUESTIONED COSTS

There are no matters to report for the fiscal year ended June 30, 2018.

NICASIO ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF PRIOR YEAR RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>Recommendations</u>	<u>Current Status</u>	<u>Explanation If Not Fully Implemented</u>
<u>FINANCIAL STATEMENTS</u>		
2017 - 001 / 30000		
SIGNIFICANT DEFICIENCY		
<u>CASH DISBURSEMENTS</u>		
The District should enforce procedures that require employees to obtain approved purchase orders prior to committing District funds for the purchases of goods or services.	Implemented	
The District should establish procedures that require all ordered goods to be delivered to the District Office.	Implemented	
2017 - 002 / 30000		
SIGNIFICANT DEFICIENCY		
<u>CLEARING ACCOUNTS RECONCILIATION</u>		
The District should establish appropriate procedures to ensure that clearing accounts, used to facilitate the payment of health and welfare benefits, are reconciled on a monthly basis and that the reconciliations are retained for audit purposes. Errors detected during the reconciliation process, should be investigated and resolved in a timely manner to ensure that the related liability and expenditure balances are properly reported.	Implemented	
<u>STATE AWARDS</u>		
2017 - 003 / 70000		
<u>INSTRUCTIONAL MATERIALS</u>		
The District should establish procedures to ensure that they comply with the requirements of Education Code Section 60119(a)(1)(C) when foreign language courses are offered.	Implemented	

Nicasio School District

Since 1862

Board of Trustees

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

To: Nicasio School District Board of Trustees
 From: Jan La Torre-Derby, Ed.D. Interim Superintendent
 Date: February 7, 2019
 Re: Action: Second/Final Reading Board Policies Educational Equity (LCAP Goal 5)

Objective:

To approve Board Policies regarding Educational Equity for Immigrant Families (AB 699)

Background:

At the December 6, 2018 board meeting, Trustees discussed the legislation (AB 699) and the Alignment with Board policies as follows.

1. BP 1250 Community Relations
2. BP 5125 Student Records
3. BP 5125.1 Release of Directory Information
4. BP 5145.11 Questioning and Apprehension By Law Enforcement
5. BP 5145.13 Response to Immigration Enforcement
6. BP 5145.6 Parental Notification
7. BP 5145.9 Hate-Motivated Behavior

School districts are required to enhance current policies or create new policies to comply with AB 699, with specific emphasis on the following policies.

1. Gathering and Handling Student and Family Information
2. Sharing Student and Family Information
3. Responding to Requests for Access to School Grounds for Immigration Enforcement Purposes
4. Responding to the Detention or Deportation of a Student's Family Member
5. Responding to Hate Crimes and Bullying Related to National Origin or Ethnicity

The policies listed above and attached, are new policies to Nicasio School District.

Funding Source/Cost:

NA

Recommendation:

Staff recommends approval of BP #1-7 above, as a second and final reading.

Nicasio School District

Board Policy

Visitors/Outsiders

BP 1250

Community Relations

The Board of Trustees believe that it is important for parents/guardians and community members to take an active interest in the issues affecting district schools and students. Therefore, the Board encourages parents/guardians and interested members of the community to visit the schools and view the educational program.

To ensure the safety of students and staff and minimum interruption of the instructional program, the Superintendent or designee shall establish procedures which facilitate visits during regular school days. Visits during school hours should be first arranged with the teacher and principal or designee. If a conference is desired, an appointment should be set with the teacher during non-instructional time.

Any person who is not a student or staff member shall register immediately upon entering any school building or grounds when school is in session.

(cf. 1112 - Media Relations)

For purposes of school safety and security, the Principal or designee may design a visible means of identification for visitors while on school premises.

No electronic listening or recording device may be used by students or visitors in a classroom without the teacher and principal's permission. (Education Code 51512)

No outsider shall enter or remain on school grounds during school hours without having registered with the principal or designee. If signs posted in accordance with Penal Code 627.6 restrict entrance or route that outsider may use to reach the office of the principal or designee, an outsider shall comply with such signs. (Penal Code 627.2)

The Board encourages all individuals to assist in maintaining a safe and secure school environment by behaving in an orderly manner while on school grounds and by utilizing the district's complaint processes if they have concerns with any district program or employee. In accordance with Penal Code 626.7, the principal or designee may request that any individual who is causing a disruption, including exhibiting volatile, hostile, aggressive, or offensive behavior, immediately leave school grounds.

(cf. 1312.1 - Complaints Concerning District Employees)

(cf. 1312.2 - Complaints Concerning Instructional Materials)

(cf. 1312.3 - Uniform Complaint Procedures)

(cf. 1312.4 - Williams Uniform Complaint Procedures)
 (cf. 3515.2 - Disruptions)

Any person who is required to register as a sex offender pursuant to Penal Code 290, including a parent/guardian of a district student, shall request written permission from the principal before entering the school campus or grounds. As necessary, the principal shall consult with local law enforcement authorities before allowing the presence of any such person at school or other school activity. The principal also shall report to the Superintendent or designee anytime he/she gives such written permission.

Responding to Requests for Access to School Grounds for Immigration-Enforcement Purposes

No outsider—which would include immigration-enforcement officers—shall enter or remain on school grounds of the District during school hours without having registered with the principal or designee. If there are no exigent circumstances necessitating immediate action, and if the immigration officer does not possess a judicial warrant or court order that provides a basis for the visit, the officer must provide the following information to the principal or designee:

- Name, address, occupation;
- Age, if less than 21;
- Purpose in entering school grounds;
- Proof of identity; and
- Any other information as required by law.

The District shall adopt measures for responding to outsiders that avoids classroom disruption, and preserves the peaceful conduct of the school's activities, consistent with local circumstances and practices.

The District shall post signs at the entrance of its school grounds to notify outsiders of the hours and requirements for registration.

District personnel shall report entry by immigration-enforcement officers to appropriate administrator as would be required for any unexpected or unscheduled outside visitor coming on campus.

Legal Reference:

EDUCATION CODE

- 32210 Willful disturbance of public school or meeting
- 32211 Threatened disruption or interference with classes; misdemeanor
- 32212 Classroom interruptions
- 35160 Authority of governing boards
- 35292 Visits to schools (board members)
- 49091.10 Parental right to inspect instructional materials and observe school activities

51101 Parent Rights Act of 2002

51512 Prohibited use of electronic listening or recording device

EVIDENCE CODE

1070 Refusal to disclose news source

LABOR CODE

230.8 Discharge or discrimination for taking time off to participate in child's educational activities

PENAL CODE

290 Sex offenders

626-626.10 Schools

626.81 Misdemeanor for registered sex offender to come onto school grounds

627-627.10 Access to school premises, especially:

627.1 Definitions

627.2 Necessity of registration by outsider

627.7 Misdemeanors; punishment

COURT DECISIONS

Reeves v. Rocklin Unified School District, (2003) 109 Cal.App.4th 652

ATTORNEY GENERAL OPINIONS

95 Ops.Cal.Atty.Gen. 509 (1996)

Policy Nicasio School District
New Policy

Nicasio School District

Board Policy

Student Records

BP 5125

Students

The Trustees recognize the importance of keeping accurate, comprehensive student records as required by law. The Superintendent or designee shall establish administrative regulations governing the identification, collection, retention, and security of student records. These regulations shall ensure the rights of authorized persons to have timely access to student records while maintaining the confidentiality of student records consistent with state and federal law.

(cf. 3580 - District Records)

(cf. 4040 - Employee Use of Technology)

(cf. 5125.1 - Release of Directory Information)

(cf. 5125.3 - Challenging Student Records)

The Superintendent or designee shall designate a certificated employee to serve as custodian of records, with responsibility for student records at the district level. At each school, the Principal or a certificated employee shall be designated as custodian of records for students enrolled at that school. The custodian of records shall be responsible for implementing Board policy and administrative regulation regarding student records. (5 CCR 431)

All appropriate personnel shall receive training regarding district policies and procedures for gathering and handling sensitive student information.

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

The district shall not collect or solicit social security numbers or the last four digits of social security numbers of students or their parents/guardians, unless otherwise required to do so by state or federal law. (Education Code 49076.7)

No information or documents regarding the citizenship or immigration status of students or their family members shall be collected, except as required by state or federal law or as required to administer a state or federally supported educational program. The Superintendent or designee shall not disclose student records to a person, agency, or organization for immigration enforcement purposes without parental consent, a court order, or a judicial subpoena. If a district employee receives such a request, he/she shall immediately report the request to the Superintendent. The Superintendent shall report the request to the Board in a timely manner that

ensures the confidentiality and privacy of any potentially identifying information. (Education Code 234.7)

(cf. 5145.13 - Response to Immigration Enforcement)

The Superintendent or designee shall not compile a list, registry, or database based on students' national origin, ethnicity, or religious belief, practice, or affiliation, nor shall he/she disclose student information to federal government authorities for the purpose of compiling such a list, registry, or database for purposes of immigration enforcement. Such information may only be compiled or exchanged with other local, state, or federal agencies if the information is aggregated and is not personally identifiable. (Government Code 8310.3)

Student Records from Social Media

The Superintendent or designee may gather and maintain information from the social media of any district student, provided that the district first notifies students and parents/guardians about the proposed program, offers an opportunity for public comment at a regularly scheduled Board meeting, and gathers only information that directly pertains to school safety or student safety. (Education Code 49073.6)

(cf. 0450 - Comprehensive Safety Plan)

(cf. 5131.2 - Bullying)

(cf. 5145.6 - Parental Notifications)

(cf. 9322 - Agenda/Meeting Materials)

(cf. 9323 - Meeting Conduct)

Contract for Digital Storage, Management, and Retrieval of Student Records

The Superintendent or designee may enter into a contract with a third party for the digital storage, management, and retrieval of student records and/or to authorize a third party provider of digital software to access, store, and use student records, provided that the contract meets the requirements of Education Code 49073.1 and other applicable state and federal laws.

(cf. 3312 - Contracts)

Collecting and Retaining Student Information

The Superintendent or designee shall maintain in writing District policies and procedures for gathering and handling sensitive student information, and appropriate personnel shall receive training regarding those policies and procedures.

If the District possesses information that could indicate immigration status, citizenship status, or national origin information, the District shall not use the acquired information to discriminate against any students or families or bar children from enrolling in or attending school.

If parents or guardians choose not to provide information that could indicate their or their children's immigration status, citizenship status, or national origin information, the District shall not use such actions as a basis to discriminate against any students or families or bar children from enrolling or attending school.

The District shall not allow school resources or data to be used to create a registry based on race, gender, sexual orientation, religion, ethnicity, or national origin.

Inquiries Regarding Immigration Status, Citizenship Status, and National Origin Information

District personnel shall not inquire specifically about a student's citizenship or immigration status or the citizenship or immigration status of a student's parents or guardians; nor shall personnel seek or require, to the exclusion of other permissible documentation or information, documentation or information that may indicate a student's immigration status, such as a green card, voter registration, a passport, or citizenship papers.

Where any law contemplates submission of national origin related information to satisfy the requirements of a special program, District personnel shall solicit that documentation or information separately from the school enrollment process.

Where permitted by law, the Superintendent or designee of the District shall enumerate alternative means to establish residency, age, or other eligibility criteria for enrollment or programs, and those alternative means shall include among them documentation or information that are available to persons regardless of immigration status, citizenship status, or national origin, and that do not reveal information related to citizenship or immigration status.

Inquiries About Social Security Numbers or Cards

The District shall not solicit or collect entire Social Security numbers or cards.

The District shall solicit and collect the last four digits of an adult household member's Social Security number only if required to establish eligibility for federal benefit programs.

When collecting the last four digits of an adult household member's Social Security number to establish eligibility for a federal benefit program, the District shall explain the limited purpose for which this information is collected, and clarify that a failure to provide this information will not bar the student from enrolling in or attending the school.

The District shall treat all students equitably in the receipt of all school services, including, but not limited to, the gathering of student and family information for the free and reduced lunch program, transportation and educational instruction.

Legal Reference:

EDUCATION CODE

234.7 Student protections relating to immigration and citizenship status
 17604 Contracts
 48201 Student records for transfer students who have been suspended/expelled
 48853.5 Foster youth; placement, immunizations
 48902 Notification of law enforcement of specified violations
 48904-48904.3 Withholding grades, diplomas, or transcripts
 48918 Rules governing expulsion procedures
 48980 Parental notifications
 48985 Notices in parent/guardian's primary language
 49060-49079 Student records
 49091.14 Parental review of curriculum
 51747 Independent study programs
 56041.5 Rights of students with disabilities
 56050 Surrogate parents
 56055 Foster parents
 69432.9 Cal Grant program; notification of grade point average
 BUSINESS AND PROFESSIONS CODE
 22580-22582 Digital privacy
 22584-22585 Student Online Personal Information Protection Act
 22586-22587 Early Learning Personal Information Protection Act
 CODE OF CIVIL PROCEDURE
 1985.3 Subpoena duces tecum
 FAMILY CODE
 3025 Access to records by noncustodial parents
 6552 Caregiver's authorization affidavit
 GOVERNMENT CODE
 6252-6260 Inspection of public records
 HEALTH AND SAFETY CODE
 120440 Immunizations; disclosure of information
 PENAL CODE
 245 Assault with deadly weapon
 WELFARE AND INSTITUTIONS CODE
 681 Truancy petitions
 701 Juvenile court law
 16010 Health and education records of a minor
 CODE OF REGULATIONS, TITLE 5
 430-438 Individual student records
 16020-16027 Destruction of records of school districts
 UNITED STATES CODE, TITLE 20
 1232g Family Educational Rights and Privacy Act
 1232h Protection of Pupil Rights Amendment
 UNITED STATES CODE, TITLE 26
 152 Dependent child, definition
 UNITED STATES CODE, TITLE
 4211434a McKinney-Vento Homeless
 Assistance Act; definite

CODE OF FEDERAL REGULATIONS, TITLE 16

Part 312 Children's Online Privacy Protection Rule

CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.67 Family Educational Rights and Privacy

300.501 Opportunity to examine records for parents of student with disability

Management Resources:

CSBA PUBLICATIONS

Legal Guidance on Providing All Children Equal Access to Education, Regardless of Immigration Status, February 2017

CALIFORNIA OFFICE OF THE ATTORNEY GENERAL PUBLICATIONS

Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's K-12 Schools in Responding to Immigration Issues, April 2018

FEDERAL REGISTER

Final Rule and Analysis of Comments and Changes, Family Educational Rights and Privacy, December 9, 2008, Vol. 73, No. 237, pages 74806-74855

NATIONAL SCHOOL BOARDS ASSOCIATION PUBLICATIONS

Data in the Cloud: A Legal and Policy Guide for School Boards on Student Data Privacy in the Cloud Computing Era, April 2014

U.S. DEPARTMENT OF EDUCATION PUBLICATIONS

IDEA and FERPA Confidentiality Provisions, 2014

Joint Guidance on the Application of the Family Educational Rights and Privacy Act (FERPA) and the Health Insurance Portability and Accountability Act of 1996 (HIPAA) to Student Health Records, November 2008

Balancing Student Privacy and School Safety: A Guide to the Family Educational Rights and Privacy Act for Elementary and Secondary Schools, October 2007

WEB SITES

CSBA: <http://www.csba.org>California Department of Education: <http://www.cde.ca.gov>National School Boards Association: <http://www.nsba.org>U.S. Department of Education, Family Policy Compliance Office,
<http://www.ed.gov/policy/gen/guid/fpco/index.html>

Policy Nicasio School District
New Policy

Nicasio School District

Board Policy

Release Of Directory Information

BP 5125.1

Students

The Board of Education recognizes the importance of maintaining the confidentiality of directory information and therefore authorizes the release of such information only in accordance with law, Board policy, and administrative regulation.

The Superintendent or designee may release student directory information to representatives of the news media or nonprofit organizations in accordance with Board policy and administrative regulation.

(cf. 1112 - Media Relations)

The Superintendent or designee may limit or deny the release of specific categories of directory information to any public or private nonprofit organization based on his/her determination of the best interests of district students. (Education Code 49073)

Under no circumstances shall directory information be disclosed to a private profit-making entity, except for representatives of the news media and prospective employers, in accordance with Board policy.

(cf. 1113 - District and School Web Sites)

Policies and Procedures Regarding Information Sharing

The District's request for written or parental or guardian consent for release of student information must include the following information:

1. the signature and date of the parent, guardian, or eligible student providing consent;
2. a description of the records to be disclosed;
3. the reason for release of information;
4. the parties or class of parties receiving the information; and
5. if requested by the parents, guardians or eligible student, a copy of the records to be released.

The District shall permanently keep the consent notice with the record file.

A parent, guardian, or eligible student is not required to sign the consent form. If the parent, guardian or eligible student refuses to provide written consent for the release of student information that this not otherwise subject to release, the District shall not release the information.

Annual Information Notice to Parents and Guardians General Information Policy

The District must provide an annual notice to parents and guardians of the school's general information policies that includes:

1. Assurances that the District will not release information to third parties for immigration-enforcement purposes, except as required by law or court order.
2. A description of the types of student records maintained by the District.
3. A list of the circumstances or conditions under which the District might release student information to outside people or entities.
4. A statement that, unless the District is providing information for a legitimate educational purpose under FERPA and the California Education Code or directory information, the District shall notify parents or guardians and eligible students—and receive their written consent—before it releases a student's personally identifiable information.

Legal Reference:

EDUCATION CODE

49061 Definitions

49063 Notification of parents of their rights

49073 Release of directory information

49073.5 Directory information; military representatives; telephone numbers

49603 Public high schools; military recruiting

UNITED STATES CODE, TITLE 10

503 Military recruiter access to directory information

UNITED STATES CODE, TITLE 20

1232g Family Educational Rights and Privacy Act

7908 Armed forces recruiter access to students and student recruiting information

CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.67 Family Educational Rights and Privacy

Management Resources:

U.S. DEPARTMENT OF EDUCATION GUIDANCE

Access to High School Students and Information on Students by Military Recruiters, 2002

WEB SITES

U.S. Department of Education, Family Policy Compliance Office:

<http://www.ed.gov/policy/gen/guid/fpco/index.html>

Policy Nicasio SCHOOL DISTRICT

New Policy

Novato School District

Board Policy

Questioning and Apprehension By Law Enforcement

BP 5145.11

Students

The Trustees believe that the safety of District students and staff is essential to achieving the goal of student learning. In accordance with standards specified in law, law enforcement officers may interview and question students on school premises and may remove them when appropriate.

(cf. 0450 - Comprehensive Safety Plan)

(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)

(cf. 3515.3 - District Police/Security Department)

(cf. 4158/4258/4358 - Employee Security)

(cf. 5141.4 - Child Abuse Prevention and Reporting)

(cf. 5145.12 - Search and Seizure)

The Superintendent or designee shall collaborate with local law enforcement agencies to establish procedures which enable law enforcement officers to carry out their duties on school campus, including, when necessary, the questioning and/or apprehension of students.

When any law enforcement officer requests an interview with a student, the principal or designee shall request the officer's identity, his/her official capacity, and the legal authority under which the interview is to be conducted. The principal or designee shall maintain a record of all documentation relative to law enforcement interviews of students.

The Principal or designee shall accommodate the interview in a way that causes the least possible disruption for the student and school, and provides the student appropriate privacy.

The principal or designee may be present during the interview with the law enforcement officer with the student's approval.

Except in cases of child abuse or neglect, the principal or designee shall attempt to notify the student's parent/guardian as soon as practicable after the law enforcement officer has interviewed the student on school premises.

If a minor student is removed from school into the custody of law enforcement, the principal or designee shall immediately notify the parent/guardian or responsible relative regarding the student's release and the place to which he/she is reportedly being taken, except when the minor has been taken into custody as a victim of suspected child abuse. (Education Code 48906)

Subpoenas

Although subpoenas may legally be served at school on students age 12 or older, the Board

believes that serving officials should be strongly urged to serve subpoenas at the home of the student whenever possible. When served at school, the principal or designee shall take reasonable steps protect the student's privacy rights and to minimize loss of class time for the student.

Policies for Responding to the Detention or Deportation of a Student's Family Member

The District shall encourage that families and students have and know their emergency phone numbers and know where to find important documentation, including birth certificates, passports, Social Security cards, doctors' contact information, medication lists, lists of allergies, etc., which will allow them to be prepared in the event that a family member is detained or deported.

The District shall permit students and families to update students' emergency contact information as needed throughout the school year, and provide alternative contacts if no parent or guardian is available.

The District shall ensure that families may include the information of an identified trusted adult guardian as a secondary emergency contact in case a student's parent or guardian is detained.

The District shall communicate to families that information provided within the emergency cards will only be used in response to specified emergency situations, and not for any other purpose.

In the event a student's parent/guardian has been detained or deported by federal immigration authorities, the District shall use the student's emergency card contact information and release the student to the person(s) designated as emergency contacts. Alternatively, the District shall release the student into the custody of any individual who presents a Caregiver's Authorization Affidavit on behalf of the student. The District shall only contact Child Protective Services if the District personnel are unsuccessful in arranging for the timely care of the child through the emergency contact information that the school has, a Caregiver's Authorization Affidavit, or other information or instructions conveyed by the parent or guardian.

Legal Reference:

EDUCATION CODE

44807 Duty concerning conduct of pupils

48264 Arrest of truants

48265 Delivery of truant

48902 Notice to law enforcement authorities

48906 Release of minor pupil to peace officers; notice to parent, guardian

48909 Narcotics and other hallucinogenic drugs (re arrest)

CODE OF CIVIL PROCEDURE

416.60 Service of summons or complaint to a minor

PENAL CODE

830-832.17 Peace officers
 1328 Service of subpoena
 WELFARE AND INSTITUTIONS CODE
 627 Custody of minor
 CODE OF REGULATIONS, TITLE 5
 303 Duty to remain at school
 COURT DECISIONS
 Camreta v. Greene, (2011) 131 S.Ct. 2020
 People v. Lessie, (2010) 47 Cal. 4th 1152
 In re William V., (2003) 111 Cal.App.4th 1464
 ATTORNEY GENERAL OPINIONS
 54 Ops.Cal.Atty.Gen. 96 (1971)
 34 Ops.Cal.Atty.Gen. 93 (1959)

Management Resources:

WEB SITES

California Department of Justice, Office of the Attorney General: <http://oag.ca.gov>

Policy Nicasio SCHOOL DISTRICT
 New Policy

Nicasio School

Board Policy

Response To Immigration Enforcement

BP 5145.13

Students

The Trustees are committed to the success of all students and believe that every school site should be a safe and welcoming place for all students and their families irrespective of their citizenship or immigration status.

District staff shall not solicit or collect information or documents regarding the citizenship or immigration status of students or their family members or provide assistance with immigration enforcement at district schools, except as may be required by state and federal law. (Education Code 234.7)

(cf. 5111 - Admission)

(cf. 5111.1 - District Residency)

No student shall be denied equal rights and opportunities nor be subjected to unlawful discrimination, harassment, intimidation, or bullying in the district's programs and activities on the basis of his/her immigration status. (Education Code 200, 220, 234.1)

(cf. 0410 - Nondiscrimination in District Programs and Activities)

(cf. 5131.2 - Bullying)

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.9 - Hate-Motivated Behavior)

The Superintendent or designee shall notify parents/guardians regarding their children's right to a free public education regardless of immigration status or religious beliefs and their rights related to immigration enforcement. (Education Code 234.7)

(cf. 5145.6 - Parental Notifications)

Consistent with requirements of the California Office of the Attorney General, the Superintendent or designee shall develop procedures for addressing any requests by a law enforcement officer for access to district records, school sites, or students for the purpose of immigration enforcement.

(cf. 1340 - Access to District Records)

(cf. 3580 - District Records)

(cf. 5125 - Student Records)

(cf. 5125.1 - Release of Directory Information)

Teachers, school administrators, and other school staff shall receive training regarding immigration issues, including information on responding to a request from an immigration officer to visit a school site or to have access to a student.

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

The Superintendent or designee shall report to the Board in a timely manner any requests for information or access to a school site by an officer or employee of a law enforcement agency for the purpose of enforcing the immigration laws. Such notification shall be provided in a manner that ensures the confidentiality and privacy of any potentially identifying information.
(Education Code 234.7)

Responding to On-Campus Immigration Enforcement

As early as possible, District personnel shall notify the Superintendent or designee of any request by an immigration-enforcement officer for school or student access, or any requests for review of school documents (including for the services of lawful subpoenas, petitions, complaints, warrants, etc.).

In addition to notifying the Superintendent or designee, District personnel shall take the following action steps in response to an officer present on the school campus specifically for immigration-enforcement purposes:

1. Advise the officer that before proceeding with his or her request, and absent exigent circumstances, school personnel must first receive notification and direction from the Superintendent or administrator.
2. Ask to see, and make a copy of or note, the officer's credentials (name and badge number). Also, ask for and copy or note the phone number of the officer's supervisor.
3. Ask the officer for his/her reason for being on school grounds and document it.
4. Ask the officer to produce any documentation that authorizes school access.
5. Make a copy of all documents provided by the officer. Retain one copy of the documents for school records.
6. If the officer declares that exigent circumstances exist and demands immediate access to the campus, District personnel should comply with the officer's orders and immediately contact the Superintendent or designee.
7. If the officer does not declare that exigent circumstances exist, respond according to the requirements of the officer's documentation.

If the immigration-enforcement officer has an ICE (Immigrations and Customs Enforcement) administrative warrant, District personnel shall inform the agent that he or she cannot consent to any request without first consulting with the District's counsel or other designated agency official.

A federal judicial warrant, prompt compliance with such a warrant is usually legally required. If feasible, consult with the District's legal counsel or designated administrator, before providing the agent access to the person or materials specified in the warrant.

A subpoena for production of documents or other evidence, immediate compliance is not required. Therefore, District personnel shall inform the District's legal counsel or other designated official of the subpoena, and await further instructions on how to proceed.

1. While District personnel should not consent to access by an immigration-enforcement officer, except as described above, he/she should not attempt to physically impede the officer, even if the officer appears to be exceeding the authorization given under a warrant or other document. If an officer enters the premises without consent, District personnel shall document his or her actions while on campus.

2. After the encounter with the officer, District personnel shall promptly take written notes of all interactions with the officer. The notes shall include the following items:

- a. List or copy of the officer's credentials and contact information;
- b. Identity of all school personnel who communicated with the officer;
- c. Details of the officer's request;
- d. Whether the officer presented a warrant or subpoena to accompany his/her request, what was requested in the warrant/subpoena, and whether the warrant/subpoena was signed by a judge;
- e. District personnel's response to the officer's request;
- f. Any further action taken by the agent; and
- g. Photo or copy of any documents presented by the agent.
- h. District personnel shall provide a copy of those notes, and associated documents collected from the officer, to the District's legal counsel or other designated agency official.
- i. In turn, the District's legal counsel or other designated official shall submit a timely report to the District's governing board regarding the officer's requests and actions and the District's response(s).

- j. E-mail the Bureau of Children's Justice in the California Department of Justice, at BCJ@doj.ca.gov, regarding any attempt by a law-enforcement officer to access a school site or a student for immigration-enforcement purposes.

Parental Notification of Immigration-Enforcement Actions

District personnel must receive consent from the student's parent or guardian before a student can be interviewed or searched by any officer seeking to enforce the civil immigration laws at the school, unless the officer presents a valid, effective warrant signed by a judge, or presents a valid, effective court order.

District personnel shall immediately notify the student's parents or guardians if a law-enforcement officer requests or gains access to a student for immigration-enforcement purposes, unless such access was in compliance with a judicial warrant or subpoena that restricts the disclosure of the information to the parent or guardian.

Legal Reference:

EDUCATION CODE

200 Educational equity

220 Prohibition of discrimination

234.1 Safe Place to Learn Act

234.7 Student protections relating to immigration and citizenship status

48204.4 Evidence of residency for school enrollment

48980 Parental notifications

48985 Notices to parents in language other than English

GOVERNMENT CODE

8310.3 California Religious Freedom Act

PENAL CODE

422.55 Definition of hate crime

627.1-627.6 Access to school premises, outsiders

UNITED STATES CODE, TITLE 20

1232g Family Educational Rights and Privacy Act

COURT DECISIONS

Plyler v. Doe, 457 U.S. 202 (1982)

Management Resources:

CSBA PUBLICATIONS

Legal Guidance on Providing All Children Equal Access to Education, Regardless of Immigration Status, February 2017

CALIFORNIA OFFICE OF THE ATTORNEY GENERAL PUBLICATIONS

Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's K-12 Schools in Responding to Immigration Issues, April 2018

WEB SITES

CSBA: <http://www.csba.org>

California Office of the Attorney General: <http://oag.ca.gov>

California Department of Education: <http://www.cde.ca.gov>

California Department of Fair Employment and Housing: <http://www.dfeh.ca.gov>

California Department of Justice: <http://www.justice.gov>

U.S. Department of Education, Office for Civil Rights: <http://www.ed.gov/about/offices/list/ocr>

U.S. Immigration and Customs Enforcement: <http://www.ice.gov>

U.S. Immigration and Customs Enforcement, Online Detainee Locator System:
<http://locator.ice.gov/odls>

Policy: Nicasio School District
New Policy

DRAFT

Nicasio

Board Policy

Parental Notifications

BP 5145.6

Students

The Trustees recognize that notifications are essential to effective communication between the school and the home. The Superintendent or designee shall send students and parents/guardians all notifications required by law, including notifications about their legal rights, and any other notifications he/she believes will promote parental understanding and involvement.

(cf. 5020 - Parent Rights and Responsibilities)
 (cf. 5022 - Student and Family Privacy Rights)
 (cf. 5124 - Communication with Parents/Guardians)
 (cf. 6020 - Parent Involvement)

The Superintendent or designee shall ensure that notifications which must be sent at the beginning of each academic year include a request that the parent/guardian sign the notice and return it to the school. (Education Code 48981, 48982)

Notifications to parents/guardians shall be written both in English and in the family's primary language when so required by law. Whenever an employee learns that a student's parent/guardian is for any reason unable to understand the District's printed notifications, the Principal or designee shall work with the parent/guardian to establish other appropriate means of communication.

(cf. 6174 - Education for English Language Learners)

Parental Notification of Immigration-Enforcement Actions

District personnel must receive consent from the student's parent or guardian before a student can be interviewed or searched by any officer seeking to enforce the civil immigration laws at the school, unless the officer presents a valid, effective warrant signed by a judge, or presents a valid, effective court order.

Personnel shall immediately notify the student's parents or guardians if a law-enforcement officer requests or gains access to a student for immigration-enforcement purposes, unless such access was in compliance with a judicial warrant or subpoena that restricts the disclosure of the information to the parent or guardian.

Legal Reference:
 EDUCATION CODE

221.5 Prohibited sex discrimination
 231.5 Sexual harassment policy
 262.3 Appeals; information re: availability of civil remedies
 310 Structured English Immersion Program
 17288 Pupils: school buildings
 17612 Notification of pesticide use
 32255-32255.6 Right to refuse harmful or destructive use of animals
 32390 Fingerprint program; contracts; funding; consent of parent/guardian
 35178.4 Notice of accreditation status
 35183 School dress codes; uniforms
 35186 Complaints concerning deficiencies in instructional materials and facilities
 35256 School accountability report card
 35291 Rules
 37616 Consultation
 39831.5 School bus rider rules and information
 44808.5 Permission to leave school grounds
 46010.1 Notice re: excuse to obtain confidential medical services
 46014 Regulations regarding absences for religious purposes
 46600-46611 Interdistrict attendance agreements especially:
 46601 Failure to approve interdistrict attendance
 48000 Minimum age of admission
 48070.5 Promotion or retention of students
 48205 Absence for personal reasons
 48206.3 Pupils with temporary disabilities; individual instruction; definitions
 48207 Pupils with temporary disabilities in hospitals outside of school district
 48208 Students with temporary disabilities in qualifying hospitals
 48216 Immunization
 48260.5 Notice to parent re truancy
 48263 Referral to SARB or probation department
 48432.5 Involuntary transfers of pupils
 48904 Liability of parent/guardian for willful pupil misconduct
 48904.3 Withholding grades, diplomas, or transcripts
 48906 Notification of release of pupil to peace officer
 48911 Notification in case of suspension
 48912 Closed sessions; consideration of suspension
 48915.1 Expelled individuals: enrollment in another district
 48916 Readmission procedures
 48918 Rules governing expulsion procedures
 48980 Required notification at beginning of term
 48980.3 Notification of pesticide use
 48981 Time and means of notification
 EDUCATION CODE (continued)
 48982 Signature; return to school; effect of signature
 48983 Contents of notice
 48984 Activities prohibited unless notice given
 48985 Notices to parents in language other than English

48987 Child abuse information
 49063 Notification of parents of their rights
 49067 Regulations regarding pupil's achievement
 49068 Transfer of permanent enrollment and scholarship record
 49069 Absolute right to access
 49070 Challenging content of records
 49073 Release of directory information
 49076 Access to student records
 49077 Access to information concerning a student in compliance with court order
 49091.14 Prospectus
 49302 Parental consent
 49332 Notifications of retention of object by school personnel; release
 49403 Cooperation in control of communicable disease and immunization
 49423 Administration of prescribed medication for pupil
 49451 Physical examinations: parent's refusal to consent
 49452.5 Screening for scoliosis
 49452.7 Information on type 2 diabetes
 49456 Report to parent
 49472 Medical and hospital services for pupils
 49480 Continuing medication regimen for nonepisodic conditions
 49510-49520 Duffy-Moscone Family Nutrition Education and Services Act of 1970
 51229 Course of study for grades 7-12
 51513 Personal beliefs
 51938 Right of parent/guardian notice HIV/AIDS and sexual health instruction
 52164.1 Census-taking methods; determination of primary language; assessment of language skills
 52164.3 Notice of reassessment of language skills
 52173 Consultation with parents or guardians; notice to parents or guardians; withdrawal of pupil
 52244 Advanced Placement Program
 54444.2 Migrant education programs; parent involvement
 56301 Child-find system; policies re: written notification rights
 56321 Special education: proposed assessment plan
 56321.5-56321.6 Notice of parent rights pertaining to special education
 56329 Written notice of right to findings; independent assessment
 56341 Individualized education program team
 56341.1 Development of individualized education program; right to audio record meeting
 56341.5 Individualized education program team meetings
 EDUCATION CODE (continued)
 56343.5 IEP meetings
 56346 Parental notice and consent to special education program
 58501 Alternative schools: notice required prior to establishment
 60641 Standardized Testing and Reporting Program
 60850 High School Exit Examination
 66204 Certification of high school courses as meeting university admission criteria
 HEALTH AND SAFETY CODE
 1596.857 Right to enter child care facility

120365 Immunizations
 120370 Immunizations
 120375 Immunizations
 120440 Sharing immunization information
 124085 Certificate of receipt; health screening and evaluation services; waiver by parent/guardian
 124100 School districts and private schools; information to parents
 PENAL CODE
 627.5 Hearing request following denial or revocation of registration
 WELFARE AND INSTITUTIONS CODE
 18976.5 Parental notice; right of refusal to participate
 CODE OF REGULATIONS, TITLE 5
 863 Standardized Testing and Reporting Program
 3052 Behavioral intervention
 3831 General standards (Gifted and Talented Program)
 4622 Notice requirements and recipients
 4631 Responsibilities of the local agency
 11303 Reclassification of English language learners
 11309 Parental exception waivers
 11523 Notice of proficiency examinations
 18066 Policies and procedures absences for child care
 UNITED STATES CODE, TITLE 20
 1232g Family Educational and Privacy Rights Act
 1415 Procedural safeguards
 1681-1688 Title IX, discrimination based on sex or blindness
 6311 State plans
 6312 Local education agency plans
 6316 Academic assessment and local education agency school improvement
 6318 Parental involvement
 7908 Armed forces recruiter access to students
 UNITED STATES CODE, TITLE 42
 2000d -2000d-7, Title VI, Civil Rights Act of 1964
 CODE OF FEDERAL REGULATIONS, TITLE 34
 99.7 Student records, annual notification
 99.34 Student records, disclosure to other educational agencies
 104.36 Procedural safeguards
 106.9 Dissemination of policy, nondiscrimination on basis of sex
 300.345 Parent participation
 300.502 Independent educational evaluation
 300.503 Prior written notice
 300.505 Parental consent
 300.507 Parent notice due process hearing
 300.523 Manifestation determination review
 CODE OF FEDERAL REGULATIONS, TITLE 40
 763.84 Asbestos inspections, response actions and post-response actions
 763.93 Asbestos management plans

Policy Nicasio SCHOOL DISTRICT
New Policy

Nicasio School District

Board Policy

Hate-Motivated Behavior

BP 5145.9

Students

The Trustees are committed to providing a safe learning environment that protects students from discrimination, harassment, intimidation, bullying, and other behavior motivated by a person's hostility towards another person's real or perceived ethnicity, national origin, immigrant status, sex, gender, sexual orientation, religious belief, age, disability, or any other physical or cultural characteristic. The Superintendent or designee shall design strategies to promote harmonious relationships among students, prevent incidents of hate-motivated behavior to the extent possible, and address such incidents if they occur.

(cf. 0410 - Nondiscrimination in District Programs and Activities)

(cf. 0450 - Comprehensive Safety Plan)

(cf. 3515.4 - Recovery for Property Loss or Damage)

(cf. 5131- Conduct)

(cf. 5131.2 - Bullying)

(cf. 5131.5 - Vandalism, Theft and Graffiti)

(cf. 5136 - Gangs)

(cf. 5137 - Positive School Climate)

(cf. 5141.52 - Suicide Prevention)

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

The Superintendent or designee shall collaborate with regional programs and community organizations to promote safe environments for youth. Such collaborative efforts shall focus on ensuring an efficient use of District and community resources, developing effective prevention strategies and response plans, providing assistance to students affected by hate-motivated behavior, and/or educating students who have perpetrated hate-motivated acts.

(cf. 1020 - Youth Services)

(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)

(cf. 1700 - Relations Between Private Industry and the Schools)

(cf. 5148.2 - Before/After School Programs)

The District shall provide students with age-appropriate instruction that includes the development of social-emotional learning, promotes their understanding of and respect for human rights, diversity, and acceptance in a multicultural society, and provides strategies to manage conflicts constructively.

(cf. 5138 - Conflict Resolution/Peer Mediation)

(cf. 6142.3 - Civic Education)
 (cf. 6142.4 - Service Learning/Community Service Classes)
 (cf. 6142.94 - History-Social Science Instruction)

As necessary, the District shall provide counseling, guidance, and support to students who are victims of hate-motivated behavior and to students who exhibit such behavior.

(cf. 6164.2 - Guidance/Counseling Services)

The Superintendent or designee shall ensure that the rules prohibiting hate-motivated behavior and procedures for reporting a hate-motivated incident are provided to students and parents/guardians.

The Superintendent or designee shall provide staff with training on recognizing and preventing hate-motivated behavior and on effectively enforcing rules for appropriate student conduct.

(cf. 4131 - Staff Development)
 (cf. 4231 - Staff Development)
 (cf. 4331 - Staff Development)

Responding to Hate Crimes and Bullying

Adopting and Publicizing Anti-Bullying and Anti-Harassment Policy

The District shall adopt and publicize policies that prohibit discrimination, harassment, intimidation, and bullying on the basis of a student's actual or perceived nationality, ethnicity, or immigration status.

The District shall notify parents and guardians of their children's right to a free public education, regardless of immigration status or religious beliefs. This information shall include information related to the "Know Your Rights" immigration enforcement established by the Attorney General.

The District shall inform students who are victims of hate crimes of their right to report such crimes.

Processing Complaints of Harassment and Bullying

The District shall adopt a process for receiving complaints of and investigating complaints of discrimination, harassment, intimidation, and bullying based on any of the following actual or perceived characteristics:

The complaint process must include, but is not limited to, the following steps:

1. A requirement that, if school personnel witness an act of discrimination, harassment, intimidation, or bullying, they shall take immediate steps to intervene when safe to do so
2. A timeline to investigate and resolve complaints of discrimination, harassment, intimidation, or bullying that shall be followed by all schools under the jurisdiction of the

- local educational agency; and
3. An appeal process afforded to the complainant should he or she disagree with the resolution of a complaint.
 4. The District shall ensure that complaint procedures contain confidentiality safeguards for immigration status information.
 5. The District shall prohibit retaliation against a person who submits a complaint of discrimination, harassment, intimidation, or bullying based on any of the following actual or perceived characteristics: disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sexual orientation, immigration status, association with a person or group with one or more of the aforementioned characteristics.

The complaint process must include, but is not limited to, the following steps:

1. A requirement that, if school personnel witness an act of discrimination, harassment, intimidation, or bullying, they shall take immediate steps to intervene when safe to do so;
2. A timeline to investigate and resolve complaints of discrimination, harassment, intimidation, or bullying that shall be followed by all schools under the jurisdiction of the local educational agency; and
3. An appeal process afforded to the complainant should he or she disagree with the resolution of a complaint.
4. The District shall ensure that complaint procedures contain confidentiality safeguards for immigration status information.
5. The District shall prohibit retaliation against a person who submits a complaint of discrimination, harassment, intimidation, or bullying.

Training Students, Teachers, and Staff on Anti-Bullying and Anti-Harassment Policy The

District shall educate students about the negative impact of bullying other students based on their actual or perceived immigration status or their religious beliefs or customs.

The District shall also train teachers, staff, and personnel to ensure that they are aware of their legal duty to take reasonable steps to eliminate a hostile environment and respond to any incidents of harassment based on the actual or perceived characteristics noted above. Such training should, at minimum, provide agency personnel with the skills to do the following:

Discuss the varying immigration experiences among members of the student body and school community;

1. Discuss bullying-prevention strategies with students, and teach students to recognize the behavior and characteristics of bullying perpetrators and victims;
2. Identify the signs of bullying or harassing behavior;
3. Take immediate corrective action when bullying is observed; and
4. Report incidents to the appropriate authorities, including law enforcement in instances of criminal behavior.

Complaint Process

A student or parent/guardian who believes the student is a victim of hate-motivated behavior is strongly encouraged to report the incident to a teacher, the Principal or other staff member.

Any staff member who is notified that hate-motivated behavior has occurred, observes such behavior, or otherwise becomes aware of an incident shall immediately contact the Principal or the compliance officer responsible for coordinating the district's response to complaints and complying with state and federal civil rights laws. As appropriate, he/she shall also contact law enforcement.

(cf. 3515.3 - District Police/Security Department)
(cf. 5145.11 - Questioning and Apprehension by Law Enforcement)

Any complaint of hate-motivated behavior shall be investigated and, if determined to be discriminatory, shall be resolved in accordance with law and the District's uniform complaint procedures specified in AR 1312.3 - Uniform Complaint Procedures. If, during the investigation, it is determined that a complaint is about nondiscriminatory behavior, the principal or designee shall inform the complainant and shall take all necessary actions to resolve the complaint.

(cf. 1312.1 - Complaints Concerning District Employees)
(cf. 1312.3 - Uniform Complaint Procedures)
(cf. 5144 - Discipline)
(cf. 5144.1 - Suspension and Expulsion/Due Process)
(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination

32282 School safety plans

48900.3 Suspension for hate violence

48900.4 Suspension or expulsion for threats or harassment

PENAL CODE

422.55 Definition of hate crime

422.6 Crimes, harassment

CODE OF REGULATIONS, TITLE 5

4600-4670 Uniform Complaint Procedures

4900-4965 Nondiscrimination in elementary and secondary education programs

CODE OF FEDERAL REGULATIONS, TITLE 28

35.107 Nondiscrimination on basis of disability; complaints

CODE OF FEDERAL REGULATIONS, TITLE 34

100.3 Prohibition of discrimination on basis of race, color or national origin

104.7 Designation of responsible employee for Section 504

106.8 Designation of responsible employee for Title IX

110.25 Prohibition of discrimination based on age

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION LEGAL ADVISORIES

Bullying at School, 2003

CALIFORNIA OFFICE OF THE ATTORNEY GENERAL PUBLICATIONS

Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California K-12 Schools in Responding to Immigration Issues, April 2018

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS

Dear Colleague Letter: Harassment and Bullying, October 2010

Dear Colleague Letter: Prohibited Disability Harassment, July 2000

WEB SITES

CSBA: <http://www.csba.org>California Association of Human Relations Organizations: <http://www.cahro.org>California Department of Education: <http://www.cde.ca.gov>California Office of the Attorney General: <http://oag.ca.gov>U.S. Department of Education, Office for Civil Rights: <http://www.ed.gov/about/offices/list/ocr>U.S. Department of Justice: <http://www.justice.gov>

Policy Nicasio School District

New Policy

Nicasio School District

Since 1862

Board of Trustees

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

To: Nicasio School District Board of Trustees
 From: Jan La Torre-Derby, Ed.D. Interim Superintendent
 Date: February 7, 2019
 Re: Action: Discussion and Approval of BP 5117 Interdistrict Transfers (LCAP Goals 2, 3,)

Objective:

To approve BP 5117 and ensure alignment with requirements for AB 2826

Background:

Board Policy 5117 was discussed at the December 2018 Board Meeting and Trustees gave staff direction to change classroom capacities and establish the window for interdistrict transfers for 2019-20. Those changes are reflected in the BP/AR attached. Additionally, Trustees gave direction on aligning required language clarification as it relates to AB 2826. Clarifying language with particular attention to participation to "participating district agreements" as they related to transfers between districts.

Additional discussion on "Program Capacities" is needed to clarify any further policy changes. Staff is recommending continuing with "Classroom Capacities" to determine the number of interdistrict transfers accepted. Staff is also recommending elimination of "Program Capacities." (See AR 5117 p. 3 of 6)

Funding Source/Cost:

NA

Recommendation:

Staff recommends approval for BP 5117 which includes clarification of AB2826 regarding legislation, and education code and elimination of the "Program Capacities" as a factor of approval of interdistrict transfers.

NICASIO SCHOOL DISTRICT Board Policy

Series 5000: Students

BP 5117

INTERDISTRICT ATTENDANCE

Overview

The Governing Board is committed to maintaining a quality neighborhood school, serving families and providing continuity of education for children. The Governing Board believes that children generally should attend elementary schools in the communities where they live and supports the concept of neighborhood schools but will consider interdistrict transfer requests ("IDT Request") with the intent of serving the best interests of the student and the Nicasio School District community.

After enrollment of current residents for the requested transfer year and determination of grade-level configurations, an interdistrict transfer request may be approved or denied by the District on the bases specified in Administrative Regulation 5117.

IDT Requests may be approved for a maximum period of one school year.

Parents/guardians of students residing in Nicasio School District who would like their children to attend school in another district and parents/guardians of students residing in other districts who would like their children to attend school in Nicasio School District must submit a complete IDT Request each year.

Definitions and Timelines

A **"current year request"** means a request for IDT Request received 15 or fewer calendar days before the commencement of instruction in the school year for which interdistrict transfer is sought. (E.C. §46600.1 (c))

A **"future year request"** means an IDT Request received 16 or more calendar days before the commencement of instruction in the school year for which interdistrict transfer is sought. (E.C. §46600.1 (e))

At the regular meeting held in December, the Governing Board will determine anticipated capacity limits for classroom configurations for the following school year.

Notice of the Governing Board's final decision on current year requests will be given within 30 calendar days from the date the request was received. (E.C. §46600.2(a)(5)(A))

Future year requests may be submitted on or after first Monday in February. Requests received on or before the first Friday in May will be considered at the Regular Meeting of the Board of Trustees in June. Future year requests received after the first Friday in May will be considered at a subsequent meeting.

Notice of the Governing Board's final decision on future year requests will be given as soon as possible, but no later than 14 calendar days after the commencement of instruction in the school year for which

interdistrict transfer is sought. (E.C. §46600.2(a)(5)(B))

An interdistrict transfer request, if approved, shall be limited to a maximum period of one school year and shall be subject to revocation or non-renewal for reasons specified in Administrative Regulation 5117.

See Administrative Regulation 5117 for Bases for Approval and Denial of IDT Requests and for Bases for Revocation of IDT Attendance Contracts.

Right to Appeal Denial of IDT Request

A parent/guardian may appeal the Superintendent's, or designee's, denial of an IDT Request to the Governing Board by submitting a written appeal to the Nicasio School District Governing Board on or before fifth (5th) calendar day following the date of the Notice of Denial. If the Governing Board upholds the denial, a parent/guardian may appeal to the Marin County Board of Education within 30 calendar days from the date of the Governing Board's decision.

Legal Reference:

EDUCATION CODE

46600-46611 Interdistrict attendance agreements
 48204 Residency requirements for school attendance
 48300-48315 Student attendance alternatives
 48915 Expulsion; particular circumstances
 48915.1 Expelled individuals: enrollment in another district
 48918 Rules governing expulsion procedures
 48980 Notice at beginning of term
 52317 ROP, enrollment of students, interdistrict attendance

GOVERNMENT CODE

6250-6270 Public Records Act

ATTORNEY GENERAL OPINIONS

84 Ops.Cal.Atty.Gen. 198 (2001)
 87 Ops.Cal.Atty.Gen. 132 (2004)

COURT DECISIONS

Crawford v. Huntington Beach Union High School District, (2002) 98 Cal.App.4th 1275

Management Resources:

WEB SITES

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(5/21/2008, 5/13/2010, 3/7/2013, 6/4/2015, 3/31/2016) 12/6/2018

NICASIO SCHOOL DISTRICT

Administrative Regulations

Series 5000: Students

AR 5117

INTERDISTRICT ATTENDANCE

Application Form

Any parent/guardian desiring an interdistrict transfer ("IDT") to or from Nicasio School District must complete a "Request for Interdistrict Transfer: Marin County, California" ("IDT Request"), which may be obtained from the student's district of residence (if within Marin County) or the Nicasio School office.

Application Procedures and Timelines

New Requests to Transfer into Nicasio School

1. Nicasio School District will consider IDT Requests into Nicasio School only if the student's district of residence (a) is a signatory to "Agreement of the Participating School Districts in Marin County Regarding Interdistrict Attendance Agreements" or (b) specifically agrees that any interdistrict transfer shall be limited to a maximum period of one school year and subject to revocation or non-renewal in accordance with Board Policy and Administrative Regulation 5117.
2. Except as specifically provided by law, all IDT Requests must be submitted first to the student's district of residence for approval. (E.C. § 46600(d))
3. If the student's district of residence approves the IDT Request, parent/guardian is responsible for ensuring that the notice of approval is submitted to the Nicasio School District office for the Superintendent's or designee's review and decision.
4. All IDT Requests must be accompanied by the student's academic, attendance, and discipline records for the two most recent years and records documenting student's current enrollment in special programs (resource specialist, speech and language, counseling, and occupational therapy).
5. The Superintendent or designee will approve or deny the IDT Request and send a written Notice of Approval or Notice of Denial to the parent/guardian within thirty (30) calendar days of receipt of a current year IDT Request and as soon as possible, but no later than 14 calendar days after the commencement of instruction for future year IDT Requests. (E.C. § 46600.1(c) and (e))

Renewal Requests to Transfer into Nicasio School District

1. Parents/guardians wishing to renew a student's Interdistrict Attendance Contract must follow the same procedures and timelines outlined above for new requests.
2. Approval of a previous IDT Request does not guarantee approval of any subsequent request.

Requests to Transfer Out of Nicasio School District

1. The Superintendent or designee will consider all outgoing IDT Requests and send a written Notice of Approval or Notice of Denial to the parent/guardian within thirty (30) calendar days of receipt of a current year request and as soon as possible, but no later than 14 calendar days after receipt of a future year request. (E.C. § 46600.2(a)(5)(A) and (B))
2. Except as specifically provided by law, a parent/guardian seeking an out-of-district transfer must request authorization from Nicasio School District to attend school in another district before seeking authorization from the district of proposed attendance. (E.C. § 46600(d))
3. An IDT Request may be authorized for a maximum of one school year.

Enrollment Target and Capacity

General Education Program

Currently Nicasio School operates three multi-grade classrooms with the following grade level configurations, which are subject to change, as described below:

Classroom A	Grades TK – 2 nd
Classroom B	Grades 3 rd – 5 th
Classroom C	Grades 6 th – 8 th

The District recognizes the need to maintain small class sizes with a teacher-to-student ratio that supports multi-grade instruction. To ensure that sufficient space is available within each classroom for new District residents, for IDT Request purposes the District has established a targeted enrollment in each grade level and a capacity limit in each classroom, which is subject to change, as described below.

Student Enrollment

		<u>Grade Level Target</u>	<u>Classroom Capacity</u>
Classroom A	Grades TK – 2 nd	5	16
Classroom B	Grades 3 rd – 5 th	5	16
Classroom C	Grades 6 th – 8 th	7	20

To promote overall balance within each classroom the District will consider the grade level target first. The District will consider IDT requests for individual grade levels up to their target when possible before filling the classroom up to capacity. A lottery will be held when IDT requests for a specific grade level exceed the target number. After each grade level has reached its target, or when there are insufficient IDT requests to meet a grade level target, the District will consider any additional IDT requests for those grade levels, by lottery, up to the classroom capacity.

In the event that currently enrolled students' IDT renewal requests exceed the classroom capacity, a lottery will be held. However, in such cases, the District may approve renewal requests that exceed the classroom capacity provided that the decision would not adversely impact the learning environment and would be in the best interest of students, Nicasio School and the District as determined by the Superintendent or designee based on any lawful, non-arbitrary considerations.

Special Education Programs

To ensure that sufficient space is available in special education programs to meet the needs of District residents who have been determined eligible and current or new District residents who are determined eligible during the school year, for IDT Request purposes, the District has established the following capacity in each program which is subject to change, as described below.

Program Capacity As a Percentage of Projected Enrollment

1. Resource	11.36%
2. Speech and Language	6.82%
3. Counseling	6.82%
4. Occupational Therapy	2.00%

Classroom configurations, grade level target, and classroom and program capacity will be reviewed periodically, and any changes shall be determined by the Governing Board no later than April 30th and have a prospective implementation date of July 1 of the next school year.

Priority/Requests in Excess of Capacity

To the extent permitted by law IDT Requests that meet Renewal or Siblings criteria (see Bases for Approval, paragraphs 1-2, below) will be considered first. If the number of IDT requests exceeds capacity, the Superintendent or designee will place the students' names on a waiting list, unless the parent/guardian otherwise requests, in an order determined by lottery.

Bases for Approval of IDT Request

Subject to applicable law, District policies and regulations, and the Governing Board's determination of classroom configurations, grade level target, and classroom and program capacity for the requested transfer year, the Superintendent or designee may approve an IDT Request, for a maximum period of one school year, on any of the following bases.

1. Renewal

Student is currently attending Nicasio School under an IDT Attendance Contract and desires to continue attendance in Nicasio School the following school year.

2. Siblings

Student is a sibling of a student who is currently attending Nicasio School under an IDT Attendance Contract and who will continue to be in attendance during the requested transfer year.

3. Personal Adjustment

An administrator of another school district requests an IDT for the well-being of a child.

As certified by a physician, school psychologist or other appropriate school personnel, student has special mental or physical health needs that cannot be met in the district of residence and can be met in the district of proposed attendance.

A recommendation by the School Attendance Review Board or by a county child welfare, probation or social service agency in documented cases of serious home or community problems makes it inadvisable for the pupil to attend the school of residence.

4. Transitional

To allow the student to complete the current school year at Nicasio School when the parent/guardian has moved out or will move out of the District during the school year.

The student completed 7th grade at Nicasio School and would like to continue through 8th grade at Nicasio School to graduate with his/her classmates.

5. Statutory

The student has been determined by staff of the district of residence or by the Superintendent or designee on behalf of the District to be a victim of bullying as defined by Education Code section 48900(r). In accordance with applicable law, such students will be given priority for interdistrict attendance under an existing interdistrict attendance agreement with the district of residence, or in the absence of such an agreement, shall be given consideration for the creation of an interdistrict attendance agreement.

6. Other Lawful Considerations.

The transfer would be in the best interests of the student, Nicasio School and the District as determined by the Superintendent or designee based on any lawful, non-arbitrary considerations.

If an IDT Request is approved, the Superintendent or designee shall issue an Interdistrict Attendance Contract setting forth the terms and conditions of the student's enrollment in the District, including bases for revocation of the Contract. The parent/guardian and student shall sign and return the Contract to the Nicasio School District Office prior to the first day of attendance.

Bases for Denial of IDT Request

In accordance with applicable law the Superintendent or designee may deny an IDT Request on any of the following bases:

1. For incoming IDT Requests, lack of capacity (in the relevant classroom or grade) in the requested transfer year based on the actual enrollment figures of current residents or the anticipated enrollment figures.
2. The District does not have an appropriate educational program at Nicasio School to meet the student's needs.
3. The student's school records for the preceding year reflect unsatisfactory attendance, which may include, but is not limited to, three (3) or more unexcused absences or unexcused tardy arrivals.
4. The student's school records for the preceding year reflect unsatisfactory academic performance, which may include, but is not limited to, grades that do not meet standards in the majority of student's subject areas/courses of study; unexcused, inconsistent homework completion; or regularly coming to class unprepared without an excusable reason.

5. The student's school records reflect unsatisfactory behavior, which may include, but is not limited to, a history of disciplinary referral(s), detention(s), suspension(s), recommendation(s) for expulsion, or expulsion(s).
6. The IDT Request is incomplete or contains information that is false or misleading.
7. Except as limited by applicable law, the student's district of residence (a) is not a current signatory to "Agreement of the Participating School Districts in Marin County Regarding Interdistrict Attendance Agreements" or (b) declines to agree that any interdistrict transfer shall be limited to a maximum period of one school year and subject to revocation or non-renewal in accordance with Board Policy and Administrative Regulation 5117.
8. The denial would be in the best interests of the student, Nicasio School or the District as determined by the Superintendent or designee based on any lawful, non-arbitrary considerations.
9. Failure of the parent/guardian to meet timelines shall be deemed an abandonment of IDT Request. (E.C. §46600.2(a)(4))
10. Except as specifically provided by law, the student's district of residence did not approve the student's IDT Request.

Appeals

If an IDT Request is denied by the Superintendent or designee, the parent/guardian of the student may appeal to the Nicasio School District Governing Board for further consideration. An appeal must be submitted in writing, addressed to the Governing Board, and received in the Nicasio School District office on or before the fifth (5th) calendar day following the date of the Notice of Denial. If the Governing Board denies the appeal, the parent/guardian may appeal within 30 calendar days to the Marin County Board of Education, except when the student is currently expelled from another school district or while expulsion proceedings are pending against the student.

Bases for Revocation of IDT Attendance Contract

An IDT Attendance Contract may be revoked by the Superintendent or designee for any of the following reasons:

1. Unsatisfactory academic performance (as defined above under Bases for Denial) at Nicasio School,
2. Unsatisfactory attendance (as defined above under Bases for Denial) at Nicasio School,
3. Providing incomplete, false or misleading information on the IDT Request,
4. Repeated disruptive or otherwise unsatisfactory behavior in violation of Education Code sections 48900 et seq.,
5. Suspension from Nicasio School as authorized by Education Code sections 48900 et seq.,

6. Recommendation for expulsion or expulsion from Nicasio School District as authorized by Education Code sections 48900 et seq.,
7. Failure to sign and return IDT Contract by the first day of instruction or within 14 days after the date of the Notice of Approval, whichever is later.
8. Any other lawful, non-arbitrary basis for the District to conclude it would be in the best interest of the student, Nicasio School or the District for the IDT to be revoked.

If an IDT Request is revoked by the Superintendent or designee, the parent/guardian of the student may appeal to the Nicasio School District Governing Board for further consideration. An appeal must be submitted in writing to the Governing Board and received in the District office on or before the fifth (5th) calendar day following the notice of revocation. The Governing Board's decision is final.

Failure to Obtain Advance Authorization from District of Residence

When it becomes known to the Superintendent or designee that a non-resident student has enrolled in Nicasio School District without the advance authorization of the district of residence or approval of Nicasio School District, whether or not the failure to obtain advance authorization was intentional, the Superintendent or designee shall notify the parent/guardian promptly that the student will no longer be permitted to attend Nicasio School.

In such cases, the Superintendent or designee's determination is final. There is no right to appeal to the Governing Board or to the Marin County Board of Education.

Transportation

Transportation will not be provided by Nicasio School or the District for outgoing or incoming interdistrict transfer students. The parent or legal guardian of any student whose IDT Request is approved shall be responsible for the student's transportation to and from school.

(5/21/2008, 5/13/2010, 3/7/2013, 6/4/2015, 3/31/2016, 3/30/2017) 12/6/2018

NICASIO SCHOOL DISTRICT Board Policy

Series 5000: Students

BP 5117

INTERDISTRICT ATTENDANCE

Overview

The Governing Board is committed to maintaining a quality neighborhood school, serving families and providing continuity of education for children. The Governing Board believes that children generally should attend elementary schools in the communities where they live and supports the concept of neighborhood schools but will consider interdistrict transfer requests ("IDT Request") with the intent of serving the best interests of the student and the Nicasio School District community.

After enrollment of current residents for the requested transfer year and determination of grade-level configurations, an interdistrict transfer request may be approved or denied by the District on the bases specified in Administrative Regulation 5117.

IDT Requests may be approved for a maximum period of one school year.

Parents/guardians of students residing in Nicasio School District who would like their children to attend school in another district and parents/guardians of students residing in other districts who would like their children to attend school in Nicasio School District must submit a complete IDT Request each year.

Definitions and Timelines

A "**current year request**" means a request for IDT Request received 15 or fewer calendar days before the commencement of instruction in the school year for which interdistrict transfer is sought. (E.C. §46600.1 (c))

A "**future year request**" means an IDT Request received 16 or more calendar days before the commencement of instruction in the school year for which interdistrict transfer is sought. (E.C. §46600.1 (e))

At the regular meeting held in December, the Governing Board will determine anticipated capacity limits for classroom configurations for the following school year.

Notice of the Governing Board's final decision on current year requests will be given within 30 calendar days from the date the request was received. (E.C. §46600.2(a)(5)(A))

Future year requests may be submitted on or after first Monday in February. Requests received on or before the first Friday in May will be considered at the Regular Meeting of the Board of Trustees in June. Future year requests received after the first Friday in May will be considered at a subsequent meeting.

Notice of the Governing Board's final decision on future year requests will be given as soon as possible, but no later than 14 calendar days after the commencement of instruction in the school year for which

interdistrict transfer is sought. (E.C. §46600.2(a)(5)(B))

An interdistrict transfer request, if approved, shall be limited to a maximum period of one school year and shall be subject to revocation or non-renewal for reasons specified in Administrative Regulation 5117.

See Administrative Regulation 5117 for Bases for Approval and Denial of IDT Requests and for Bases for Revocation of IDT Attendance Contracts.

Right to Appeal Denial of IDT Request

A parent/guardian may appeal the Superintendent's, or designee's, denial of an IDT Request to the Governing Board by submitting a written appeal to the Nicasio School District Governing Board on or before fifth (5th) calendar day following the date of the Notice of Denial. If the Governing Board upholds the denial, a parent/guardian may appeal to the Marin County Board of Education within 30 calendar days from the date of the Governing Board's decision.

Legal Reference:

EDUCATION CODE

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COURT DECISIONS

Crawford v. Huntington Beach Union High School District, (2002) 98 Cal.App.4th 1275

Management Resources:

WEB SITES

CSBA: <http://www.csba.org>
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First Reading:	April 23, 2008
Board Approved:	May 21, 2008
1 st Reading of Revision/Approved:	May 13, 2010
1 st Reading of Revision:	February 7, 2013
2 nd Reading of Revision/Approved:	March 7, 2013
1 st Reading of Revision/Approved:	June 4, 2015
1 st Reading of Revision/Approved:	March 31, 2016

NICASIO SCHOOL DISTRICT Administrative Regulations

Series 5000: Students

AR 5117

INTERDISTRICT ATTENDANCE

Application Form

Any parent/guardian desiring an interdistrict transfer ("IDT") to or from Nicasio School District must complete a "Request for Interdistrict Transfer: Marin County, California" ("IDT Request"), which may be obtained from the student's district of residence (if within Marin County) or the Nicasio School office.

Application Procedures and Timelines

New Requests to Transfer into Nicasio School

1. Nicasio School District will consider IDT Requests into Nicasio School only if the student's district of residence (a) is a signatory to "Agreement of the Participating School Districts in Marin County Regarding Interdistrict Attendance Agreements" or (b) specifically agrees that any interdistrict transfer shall be limited to a maximum period of one school year and subject to revocation or non-renewal in accordance with Board Policy and Administrative Regulation 5117.
2. Except as specifically provided by law, all IDT Requests must be submitted first to the student's district of residence for approval. (E.C. § 46600(d))
3. If the student's district of residence approves the IDT Request, parent/guardian is responsible for ensuring that the notice of approval is submitted to the Nicasio School District office for the Superintendent's or designee's review and decision.
4. All IDT Requests must be accompanied by the student's academic, attendance, and discipline records for the two most recent years and records documenting student's current enrollment in special programs (resource specialist, speech and language, counseling, and occupational therapy).
5. The Superintendent or designee will approve or deny the IDT Request and send a written Notice of Approval or Notice of Denial to the parent/guardian within thirty (30) calendar days of receipt of a current year IDT Request and as soon as possible, but no later than 14 calendar days after the commencement of instruction for future year IDT Requests. (E.C. § 46600.1(c) and (e))

Renewal Requests to Transfer into Nicasio School District

1. Parents/guardians wishing to renew a student's Interdistrict Attendance Contract must follow the same procedures and timelines outlined above for new requests.
2. Approval of a previous IDT Request does not guarantee approval of any subsequent request.

Requests to Transfer Out of Nicasio School District

1. The Superintendent or designee will consider all outgoing IDT Requests and send a written Notice of Approval or Notice of Denial to the parent/guardian within thirty (30) calendar days of receipt of a current year request and as soon as possible, but no later than 14 calendar days after receipt of a future year request. (E.C. § 46600.2(a)(5)(A) and (B))
2. Except as specifically provided by law, a parent/guardian seeking an out-of-district transfer must request authorization from Nicasio School District to attend school in another district before seeking authorization from the district of proposed attendance. (E.C. § 46600(d))
3. An IDT Request may be authorized for a maximum of one school year.

Enrollment Target and Capacity

General Education Program

Currently Nicasio School operates three multi-grade classrooms with the following grade level configurations, which are subject to change, as described below:

Classroom A	Grades TK – 2 nd
Classroom B	Grades 3 rd – 5 th
Classroom C	Grades 6 th – 8 th

The District recognizes the need to maintain small class sizes with a teacher-to-student ratio that supports multi-grade instruction. To ensure that sufficient space is available within each classroom for new District residents, for IDT Request purposes the District has established a targeted enrollment in each grade level and a capacity limit in each classroom, which is subject to change, as described below.

Student Enrollment

		<u>Grade Level Target</u>	<u>Classroom Capacity</u>
Classroom A	Grades TK – 2 nd	5	16
Classroom B	Grades 3 rd – 5 th	5	16
Classroom C	Grades 6 th – 8 th	7	20

To promote overall balance within each classroom the District will consider the grade level target first. The District will consider IDT requests for individual grade levels up to their target when possible before filling the classroom up to capacity. A lottery will be held when IDT requests for a specific grade level exceed the target number. After each grade level has reached its target, or when there are insufficient IDT requests to meet a grade level target, the District will consider any additional IDT requests for those grade levels, by lottery, up to the classroom capacity.

In the event that currently enrolled students' IDT renewal requests exceed the classroom capacity, a lottery will be held. However, in such cases, the District may approve renewal requests that exceed the classroom capacity provided that the decision would not adversely impact the learning environment and would be in the best interest of students, Nicasio School and the District as determined by the Superintendent or designee based on any lawful, non-arbitrary considerations.

Special Education Programs

To ensure that sufficient space is available in special education programs to meet the needs of District residents who have been determined eligible and current or new District residents who are determined eligible during the school year, for IDT Request purposes, the District has established the following capacity in each program which is subject to change, as described below.

Program Capacity As a Percentage of Projected Enrollment

<u>1. Resource</u>	<u>11.36%</u>
<u>2. Speech and Language</u>	<u>-6.82%</u>
<u>3. Counseling</u>	<u>-6.82%</u>
<u>4. Occupational Therapy</u>	<u>-2.00%</u>

Classroom configurations, grade level target, and classroom and program capacity will be reviewed periodically, and any changes shall be determined by the Governing Board no later than April 30th and have a prospective implementation date of July 1 of the next school year.

Priority/Requests in Excess of Capacity

To the extent permitted by law IDT Requests that meet Renewal or Siblings criteria (see Bases for Approval, paragraphs 1-2, below) will be considered first. If the number of IDT requests exceeds capacity, the Superintendent or designee will place the students' names on a waiting list, unless the parent/guardian otherwise requests, in an order determined by lottery.

Bases for Approval of IDT Request

Subject to applicable law, District policies and regulations, and the Governing Board's determination of classroom configurations, grade level target, and classroom ~~and program~~ capacity for the requested transfer year, the Superintendent or designee may approve an IDT Request, for a maximum period of one school year, on any of the following bases.

1. Renewal

Student is currently attending Nicasio School under an IDT Attendance Contract and desires to continue attendance in Nicasio School the following school year.

2. Siblings

Student is a sibling of a student who is currently attending Nicasio School under an IDT Attendance Contract and who will continue to be in attendance during the requested transfer year.

3. Personal Adjustment

An administrator of another school district requests an IDT for the well-being of a child.

As certified by a physician, school psychologist or other appropriate school personnel, student has special mental or physical health needs that cannot be met in the district of residence and can be met in the district of proposed attendance.

A recommendation by the School Attendance Review Board or by a county child welfare, probation or social service agency in documented cases of serious home or community problems makes it inadvisable for the pupil to attend the school of residence.

4. Transitional

To allow the student to complete the current school year at Nicasio School when the parent/guardian has moved out or will move out of the District during the school year.

The student completed 7th grade at Nicasio School and would like to continue through 8th grade at Nicasio School to graduate with his/her classmates.

5. Statutory

The student has been determined by staff of the district of residence or by the Superintendent or designee on behalf of the District to be a victim of bullying as defined by Education Code section 48900(r). In accordance with applicable law, such students will be given priority for interdistrict attendance under an existing interdistrict attendance agreement with the district of residence, or in the absence of such an agreement, shall be given consideration for the creation of an interdistrict attendance agreement.

6. Other Lawful Considerations.

The transfer would be in the best interests of the student, Nicasio School and the District as determined by the Superintendent or designee based on any lawful, non-arbitrary considerations.

If an IDT Request is approved, the Superintendent or designee shall issue an Interdistrict Attendance Contract setting forth the terms and conditions of the student's enrollment in the District, including bases for revocation of the Contract. The parent/guardian and student shall sign and return the Contract to the Nicasio School District Office prior to the first day of attendance.

Bases for Denial of IDT Request

In accordance with applicable law the Superintendent or designee may deny an IDT Request on any of the following bases:

1. For incoming IDT Requests, lack of capacity (in the relevant classroom or grade) in the requested transfer year based on the actual enrollment figures of current residents or the anticipated enrollment figures.
2. The District does not have an appropriate educational program at Nicasio School to meet the student's needs.
3. The student's school records for the preceding year reflect unsatisfactory attendance, which may include, but is not limited to, three (3) or more unexcused absences or unexcused tardy arrivals.
4. The student's school records for the preceding year reflect unsatisfactory academic performance, which may include, but is not limited to, grades that do not meet standards in the majority of student's subject areas/courses of study; unexcused, inconsistent homework completion; or regularly coming to class unprepared without an excusable reason.

5. The student's school records reflect unsatisfactory behavior, which may include, but is not limited to, a history of disciplinary referral(s), detention(s), suspension(s), recommendation(s) for expulsion, or expulsion(s).
6. The IDT Request is incomplete or contains information that is false or misleading.
7. Except as limited by applicable law, the student's district of residence (a) is not a current signatory to "Agreement of the Participating School Districts in Marin County Regarding Interdistrict Attendance Agreements" or (b) declines to agree that any interdistrict transfer shall be limited to a maximum period of one school year and subject to revocation or non-renewal in accordance with Board Policy and Administrative Regulation 5117.
8. The denial would be in the best interests of the student, Nicasio School or the District as determined by the Superintendent or designee based on any lawful, non-arbitrary considerations.
9. Failure of the parent/guardian to meet timelines shall be deemed an abandonment of IDT Request. (E.C. §46600.2(a)(4))
10. Except as specifically provided by law, the student's district of residence did not approve the student's IDT Request.

Appeals

If an IDT Request is denied by the Superintendent or designee, the parent/guardian of the student may appeal to the Nicasio School District Governing Board for further consideration. An appeal must be submitted in writing, addressed to the Governing Board, and received in the Nicasio School District office on or before the fifth (5th) calendar day following the date of the Notice of Denial. If the Governing Board denies the appeal, the parent/guardian may appeal within 30 calendar days to the Marin County Board of Education, except when the student is currently expelled from another school district or while expulsion proceedings are pending against the student.

Bases for Revocation of IDT Attendance Contract

An IDT Attendance Contract may be revoked by the Superintendent or designee for any of the following reasons:

1. Unsatisfactory academic performance (as defined above under Bases for Denial) at Nicasio School,
2. Unsatisfactory attendance (as defined above under Bases for Denial) at Nicasio School,
3. Providing incomplete, false or misleading information on the IDT Request,
4. Repeated disruptive or otherwise unsatisfactory behavior in violation of Education Code sections 48900 et seq.,
5. Suspension from Nicasio School as authorized by Education Code sections 48900 et seq.,

6. Recommendation for expulsion or expulsion from Nicasio School District as authorized by Education Code sections 48900 et seq.,
7. Failure to sign and return IDT Contract by the first day of instruction or within 14 days after the date of the Notice of Approval, whichever is later.
8. Any other lawful, non-arbitrary basis for the District to conclude it would be in the best interest of the student, Nicasio School or the District for the IDT to be revoked.

If an IDT Request is revoked by the Superintendent or designee, the parent/guardian of the student may appeal to the Nicasio School District Governing Board for further consideration. An appeal must be submitted in writing to the Governing Board and received in the District office on or before the fifth (5th) calendar day following the notice of revocation. The Governing Board's decision is final.

Failure to Obtain Advance Authorization from District of Residence

When it becomes known to the Superintendent or designee that a non-resident student has enrolled in Nicasio School District without the advance authorization of the district of residence or approval of Nicasio School District, whether or not the failure to obtain advance authorization was intentional, the Superintendent or designee shall notify the parent/guardian promptly that the student will no longer be permitted to attend Nicasio School.

In such cases, the Superintendent or designee's determination is final. There is no right to appeal to the Governing Board or to the Marin County Board of Education.

Transportation

Transportation will not be provided by Nicasio School or the District for outgoing or incoming interdistrict transfer students. The parent or legal guardian of any student whose IDT Request is approved shall be responsible for the student's transportation to and from school.

(5/21/2008, 5/13/2010, 3/7/2013, 6/4/2015, 3/31/2016, 3/30/2017) 12/6/2018

Nicasio School District

Since 1862

Board of Trustees

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

To: Nicasio School District Board of Trustees
From: Jan La Torre-Derby, Ed.D. Interim Superintendent
Date: February 7, 2019
Re: Approval of Nicasio District Calendar 2019-20 (LCAP Goal 3, 4)

Objective:

To approve Nicasio District Calendar for 2019-20 aligned with the TAM District

Background:

The school calendar is updated annually to reflect alignment with the TAM School District calendar. The alignment allow families to be on the same schedule for the school year. The calendar is developed and reviewed with staff annually for approval of staff prior to being presented to Trustees for approval.

The 2019-20 calendar has been approved by staff and is directly aligned with the TAM District.

Funding Source/Cost:

No Cost

Recommendation:

Staff recommends approval of the Nicasio School District Calendar for 2019-20 which has been negotiated with staff and aligned with the TAM District Calendar.

Nicasio School District

Annual Calendar for 2019-20

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

Nicasio School District

Since 1862

Board of Trustees

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

To: Nicasio School District Board of Trustees
 From: Jan La Torre-Derby, Ed.D. Interim Superintendent
 Date: February 7, 2019
 Re: Nicasio District Board Policy Review Aligned with CSBA/GAMUT (LCAP Goals 1-5)

Objective:

To align current Education Code and Legislation with the Nicasio School District Board Policies

Background:

In December 2018, Trustees approved the contract with CSBA/GAMUT to review all current required board policies aligned with Education Code and Legislation. Board President, Michelle Rutledge and staff began the review of both district and GAMUT board policies. The attached document outlines the current policies in place in Nicasio. The GAMUT board policies will be reviewed and brought to Trustees for review and approval. There are approximately 667 GAMUT policies that will be reviewed. Board policy discussion will be on every board meeting agenda and extended time may be needed to complete this task. Staff is recommending a 4pm board meeting start time to review policies, prior to the 5pm Board Meeting start time. This may not be enough time to complete all the policy review by June 19. Additional meetings may be a consideration that would be focused only on board policy review.

Funding Source/Cost:

CSBA Membership and GAMUT costs \$1,000

Recommendation:

Staff recommends a formalized board policy review, input, revision, presentation to Trustees, and final approval by Trustees for all board policies to align with Education Code and current and established law.

Nicasio School District
 5555 Nicasio Valley Road, Nicasio, CA 94946
 ☎ 415.662.2184 / 📠 415.662.2250 / www.nicasioschool.org

(Revised Jan. 15, 2019)

Board Policies 2018-19 Current Policies by Section

0000-Philosophy, Goals, Objectives, Comprehensive Plans

(Nicasio-0/Gamut-16)

1000-Community Relations (Nicasio-3/Gamut 39)

2000-Administrative (Nicasio-0/GAMUT-8)

3000-Business and Non-Instructional Services (Nicasio-8/GAMUT-102)

4000-Personnel Services (Nicasio-19/GAMUT-268)

5000-Students (Nicasio-12/GAMUT-140)

6000-Instruction (Nicasio-6/GAMUT 140)

7000-Facilities (Nicasio-1/GAMUT 18)

9000-Board Bylaws (Nicasio-4/GAMUT 36)

*On Jan 15, 2019 I made copies at home of 0000, 1000, 2000, 7000, and read all of the GAMUT policies. The others will need to be xeroxed for hard copy review of the GAMUT policies. The Nicasio policies are in a binder at the office that Mikki has kept current and aligned with the policies on line. This document reflects the policies that are currently in place in Nicasio. Some are current and others are years old. I think this review will be very valuable to identify practices aligned with Ed Code, Legislation, and includes citations for greater understanding. Barbara has reviewed all of the 5000 for Nicasio and will look at the GAMUT (140) as time permits and hard copies are made.

Philosophy, Goals, Objectives, and Comprehensive Plans 0000 (0)

Policy Number	Title	Date Approved	Online

Community Relations 1000 (3)

Policy Number	Title	Date Approved	Online
1250	Visitors/Outsiders		
1312.3	Uniform Complaint Procedures	6/26/14	On-line
1330	Facilities Use	2/10/10	On-line

Administration 2000 (0)

Policy Number	Title	Date Approved	Online

Business and Non-Instructional Operations 3000 (7)

Policy Number	Title	Date Approved	On-line
3270	Disposal of Property	9/13/07	On-line
3300	Expending Authority/Purchasing	10/14/99	
3350	Travel Expenses	12/12/07	On-line
3515.2	Disruption		
3515.3	Tobacco Free Schools	5/2/13	On-line
3517	Facilities Inspection	2/13/08	On-line
3541.2	Transportation Special Education		On-line

Personnel 4000 (19)

Policy Number	Title	Date Approved	On-line
4125	Performance Evaluation/Supervision	6/18/08	
4200	Classified Personnel	6/18/08	On-line
4211	Recruitment and Selection	6/18/08	On-line
4212	Appointment/Conditions of Employment	6/18/08	On-line
4212.5	Criminal Record Check	5/21/08	
4212.6	Personnel Files	6/18/08	
4215	Evaluation/Supervision	6/18/08	
4216	Probationary/Permanent Status	6/18/08	On-line
4217.2	Resignation	6/18/08	On-line
4218	Dismissal/Suspension /Discipline Action	8/18/08	On-line
4219.11	Adult Sexual Harassment	6/18/08	On-line
4219.21	Professional Standards	6/18/08	
4219.23	Unauthorized Release of Confidential Information	6/18/08	On-line
4222	Para-Professional Aides	6/18/08	On-line
4231	Staff Development	6/18/08	On-line
4250	Compensation	11/6/14	On-line
4251	Wages and Leave	11/10/10	On-line
4254	Health and Welfare Benefits	11/6/14	On-line
4310	Paid Sick Leave for Limited Term Employees	9/10/15	On-line

Students 5000 (12)

Policy Number	Title	Date Approved	On-line
5030	Nutrition and Wellness	9/13/07	
5111.1	District Residency	3/8/12	On-line
5117	Inter-district Attendance	12/6/18	On-line
5123	Promotion/Acceleration Retention	4/5/12	
5131.2	Bullying	11/1/12	On-line
5131.6	Tobacco Use	5/2/13	On-line
5131.7	Weapons and Dangerous Instruments	1/6/99	
5141.4	Child Abuse Reporting Procedures	5/6/22	On-line
5141.41	Child Abuse Prevention		
5144.1	Suspension/Expulsion Due Process	2/4/02	On-line
5144.2	Suspension/Expulsion Due Process/Students with Disabilities	2/4/02	On-line
5145.7	Student Sexual Harassment	11/1/12	On-line

Instruction 6000 (6)

Policy Number	Title	Date Approved	On-line
6003	Student Use of Technology	11/1/12	On-line
6151	Class Size	9/13/07	On-line
6153	School Sponsored Field Trips	8/16/12 and 12/6/18	On-line
6154	Homework/Make-up Work	10/14/09	On-line
6170.1	Transitional Kindergarten	3/8/12	On-line
6174	English Language Learners	4/8/02	

Facilities 7000 (1)

Policy Number	Title	Date Approved	On-line
7160	Charter School	12/1/03	

Board Bylaws 9000 (4)

Policy Number	Title	Date Approved	On-line
9270	Conflict of Interest	2/15/07	On-line
9320	Meetings and Notices	2/15/07	On-line
9322	Agenda/Meeting Materials	2/15/07	On-line
9323	Meeting Conduct	2/15/07	On-line

CSBA Sample

0000 – Philosophy, Goals, Objectives and Comprehensive Plans

▶	0000	BP	Vision	7/17
▶	0100	BP	Philosophy	7/17
▶	0200	BP	Goals For The School District	10/15
▶	0400	BP	Comprehensive Plans	10/17
▶	0410	BP	Nondiscrimination In District Programs And Activities	5/18
▶	0415	BP	Equity	7/18
▶	0420	BP	School Plans/Site Councils	12/18
▶	0420	AR	School Plans/Site Councils	12/18
▶	0420.4	BP	Charter School Authorization	12/17
▶	0420.4	AR	Charter School Authorization	12/17
▶	0420.41	BP	Charter School Oversight	10/16
▶	0420.41	E	Charter School Oversight	5/18
▶	0420.42	BP	Charter School Renewal	10/18
▶	0420.43	BP	Charter School Revocation	12/13
▶	0430	BP	Comprehensive Local Plan For Special Education	11/06
▶	0430	AR	Comprehensive Local Plan For Special Education	3/08
▶	0440	BP	District Technology Plan	12/14
▶	0440	AR	District Technology Plan	12/14
▶	0450	BP	Comprehensive Safety Plan	12/18
▶	0450	AR	Comprehensive Safety Plan	12/18
▶	0460	BP	Local Control And Accountability Plan	12/18
▶	0460	AR	Local Control And Accountability Plan	12/18
▶	0500	BP	Accountability	10/17
▶	0510	BP	School Accountability Report Card	3/08

CSBA Sample

1000 – Community Relations

▶ 1000	BP	Concepts And Roles	10/96
▶ 1100	BP	Communication With The Public	10/18
▶ 1112	BP	Media Relations	7/01
▶ 1113	BP	District And School Web Sites	10/17
▶ 1113	AR	District And School Web Sites	10/17
▶ 1114	BP	District-Sponsored Social Media	7/11
▶ 1114	AR	District-Sponsored Social Media	7/11
▶ 1150	BP	Commendations And Awards	7/10
▶ 1160	BP	Political Processes	3/11
▶ 1220	BP	Citizen Advisory Committees	7/07
▶ 1220	AR	Citizen Advisory Committees	12/18
▶ 1230	BP	School-Connected Organizations	5/16
▶ 1230	AR	School-Connected Organizations	5/16
▶ 1240	BP	Volunteer Assistance	12/14
▶ 1240	AR	Volunteer Assistance	12/14
▶ 1250	BP	Visitors/Outsiders	3/12
▶ 1250	AR	Visitors/Outsiders	7/10
▶ 1260	BP	Educational Foundation	7/07
▶ 1312.1	BP	Complaints Concerning District Employees	6/94
▶ 1312.1	AR	Complaints Concerning District Employees	3/01
▶ 1312.2	BP	Complaints Concerning Instructional Materials	3/06
▶ 1312.2	AR	Complaints Concerning Instructional Materials	3/06
▶ 1312.2	E	Complaints Concerning Instructional Materials	3/06
▶ 1312.3	BP	Uniform Complaint Procedures	3/18
▶ 1312.3	AR	Uniform Complaint Procedures	3/18
▶ 1312.4	AR	Williams Uniform Complaint Procedures	8/14
▶ 1312.4	E	Williams Uniform Complaint Procedures	8/14
▶ 1321	BP	Solicitation Of Funds From And By Students	7/03
▶ 1321	AR	Solicitation Of Funds From And By Students	7/03
▶ 1325	BP	Advertising And Promotion	12/17
▶ 1330	BP	Use Of School Facilities	7/18
▶ 1330	AR	Use Of School Facilities	7/18
▶ 1330	E	Use Of School Facilities	4/13
▶ 1330.1	BP	Joint Use Agreements	2/10
▶ 1340	BP	Access To District Records	5/17
▶ 1340	AR	Access To District Records	12/16
▶ 1400	BP	Relations Between Other Governmental Agencies And The Schools	7/18
▶ 1431	BP	Waivers	8/13
▶ 1700	BP	Relations Between Private Industry And The Schools	3/08

CSBA Sample

2000 – Administration

▶	2000	BP	Concepts And Roles	7/06
▶	2110	BP	Superintendent Responsibilities And Duties	7/05
▶	2111	BP	Superintendent Governance Standards	7/01
▶	2120	BP	Superintendent Recruitment And Selection	3/02
▶	2121	BP	Superintendent's Contract	5/17
▶	2140	BP	Evaluation Of The Superintendent	7/17
▶	2210	BP	Administrative Discretion Regarding Board Policy	7/18
▶	2230	BP	Representative And Deliberative Groups	7/01

CSBA Sample

3000 – Business and Noninstructional Operations

▶ 3000	BP	Concepts And Roles	7/06
▶ 3100	BP	Budget	12/17
▶ 3100	AR	Budget	10/15
▶ 3110	BP	Transfer Of Funds	10/13
▶ 3220.1	BP	Lottery Funds	7/10
▶ 3230	BP	Federal Grant Funds	9/16
▶ 3230	AR	Federal Grant Funds	3/18
▶ 3250	BP	Transportation Fees	10/97
▶ 3250	AR	Transportation Fees	10/97
▶ 3260	BP	Fees And Charges	3/17
▶ 3260	AR	Fees And Charges	3/17
▶ 3270	BP	Sale And Disposal Of Books, Equipment And Supplies	9/16
▶ 3270	AR	Sale And Disposal Of Books, Equipment And Supplies	9/16
▶ 3280	BP	Sale Or Lease Of District-Owned Real Property	10/17
▶ 3280	AR	Sale Or Lease Of District-Owned Real Property	11/06
▶ 3290	BP	Gifts, Grants And Bequests	10/18
▶ 3300	BP	Expenditures And Purchases	7/06
▶ 3311	BP	Bids	12/16
▶ 3311	AR	Bids	12/16
▶ 3311.1	BP	Uniform Public Construction Cost Accounting Procedures	12/16
▶ 3311.1	AR	Uniform Public Construction Cost Accounting Procedures	12/18
▶ 3311.2	AR	Lease-Leaseback Contracts	12/16
▶ 3311.3	AR	Design-Build Contracts	12/16
▶ 3311.4	AR	Procurement Of Technological Equipment	12/16
▶ 3312	BP	Contracts	4/15
▶ 3312.2	BP	Educational Travel Program Contracts	7/18
▶ 3314	BP	Payment For Goods And Services	7/07
▶ 3314	AR	Payment For Goods And Services	5/16
▶ 3314.2	BP	Revolving Funds	7/10
▶ 3320	BP	Claims And Actions Against The District	7/18
▶ 3320	AR	Claims And Actions Against The District	10/18
▶ 3350	BP	Travel Expenses	8/13
▶ 3400	BP	Management Of District Assets/Accounts	7/07
▶ 3400	AR	Management Of District Assets/Accounts	7/03
▶ 3430	BP	Investing	3/05
▶ 3430	AR	Investing	3/05
▶ 3440	AR	Inventories	9/16
▶ 3451	AR	Petty Cash Funds	7/06
▶ 3452	BP	Student Activity Funds	7/07
▶ 3460	BP	Financial Reports And Accountability	4/13
▶ 3460	AR	Financial Reports And Accountability	10/18
▶ 3470	BP	Debt Issuance And Management	12/16

3510	BP	Green School Operations	7/09
▶ 3511	BP	Energy And Water Management	7/07
▶ 3511	AR	Energy And Water Management	7/07
▶ 3511.1	BP	Integrated Waste Management	7/12
▶ 3511.1	AR	Integrated Waste Management	7/12
▶ 3512	AR	Equipment	9/16
▶ 3512	E	Equipment	6/98
▶ 3513.1	AR	Cellular Phone Reimbursement	11/11
▶ 3513.3	BP	Tobacco-Free Schools	7/16
▶ 3513.3	AR	Tobacco-Free Schools	7/16
▶ 3513.4	BP	Drug And Alcohol Free Schools	10/17
▶ 3514	BP	Environmental Safety	5/18
▶ 3514	AR	Environmental Safety	5/18
▶ 3514.1	BP	Hazardous Substances	5/18
▶ 3514.1	AR	Hazardous Substances	4/13
▶ 3514.2	AR	Integrated Pest Management	3/18
▶ 3515	BP	Campus Security	3/07
▶ 3515	AR	Campus Security	3/07
▶ 3515.2	BP	Disruptions	4/16
▶ 3515.2	AR	Disruptions	4/16
▶ 3515.21	BP	Unmanned Aircraft Systems (Drones)	7/18
▶ 3515.3	BP	District Police/Security Department	11/03
▶ 3515.3	AR	District Police/Security Department	11/03
▶ 3515.4	BP	Recovery For Property Loss Or Damage	7/09
▶ 3515.4	AR	Recovery For Property Loss Or Damage	7/09
▶ 3515.5	BP	Sex Offender Notification	3/05
▶ 3515.5	AR	Sex Offender Notification	5/16
▶ 3515.6	AR	Criminal Background Checks For Contractors	10/17
▶ 3515.7	BP	Firearms On School Grounds	12/17
▶ 3516	BP	Emergencies And Disaster Preparedness Plan	5/18
▶ 3516	AR	Emergencies And Disaster Preparedness Plan	5/18
▶ 3516.1	AR	Fire Drills and Fires	11/01
▶ 3516.2	AR	Bomb Threats	7/10
▶ 3516.3	AR	Earthquake Emergency Procedure System	7/16
▶ 3516.5	BP	Emergency Schedules	7/10
▶ 3517	AR	Facilities Inspection	12/17
▶ 3530	BP	Risk Management/Insurance	10/95
▶ 3530	AR	Risk Management/Insurance	10/95
▶ 3540	BP	Transportation	10/97
▶ 3540	AR	Transportation	10/97
▶ 3541	AR	Transportation Routes And Services	5/18
▶ 3541.1	AR	Transportation For School-Related Trips	11/11
▶ 3541.1	E	Transportation For School-Related Trips	11/07
▶ 3541.2	BP	Transportation For Students With Disabilities	5/16
▶ 3542	AR	School Bus Drivers	8/13
▶ 3543	AR	Transportation Safety And Emergencies	12/18
▶ 3550	BP	Food Service/Child Nutrition Program	3/11
▶ 3550	AR	Food Service/Child Nutrition Program	3/16
▶ 3551	BP	Food Service Operations/Cafeteria Fund	210 3/18

▶ 344 3551	AR Food Service Operations/Cafeteria Fund	3/18
▶ 3552	BP Summer Meal Program	7/10
▶ 3552	AR Summer Meal Program	7/10
▶ 3553	BP Free And Reduced Price Meals	3/18
▶ 3553	AR Free And Reduced Price Meals	3/18
▶ 3554	BP Other Food Sales	11/07
▶ 3554	AR Other Food Sales	12/13
▶ 3555	BP Nutrition Program Compliance	7/16
▶ 3580	BP District Records	5/16
▶ 3580	AR District Records	5/17
▶ 3600	BP Consultants	10/96

CSBA Sample

4000 – Personnel

▶ 4000	BP	Concepts And Roles	10/96
▶ 4020	BP	Drug And Alcohol-Free Workplace	11/10
▶ 4030	BP	Nondiscrimination In Employment	12/16
▶ 4030	AR	Nondiscrimination In Employment	12/16
▶ 4032	AR	Reasonable Accommodation	12/15
▶ 4033	BP	Lactation Accommodation	7/11
▶ 4040	BP	Employee Use Of Technology	7/15
▶ 4040	E	Employee Use Of Technology	7/15
▶ 4100	BP	Certificated Personnel	10/96
▶ 4111	BP	Recruitment And Selection	3/18
▶ 4111.2	BP	Legal Status Requirement	3/09
▶ 4111.2	AR	Legal Status Requirement	3/09
▶ 4112	AR	Appointment And Conditions Of Employment	5/16
▶ 4112.1	AR	Contracts	2/99
▶ 4112.2	BP	Certification	7/16
▶ 4112.2	AR	Certification	7/17
▶ 4112.21	BP	Interns	5/16
▶ 4112.21	AR	Interns	8/14
▶ 4112.22	AR	Staff Teaching English Learners	3/17
▶ 4112.23	AR	Special Education Staff	5/16
▶ 4112.3	AR	Oath Or Affirmation	7/03
▶ 4112.3	E	Oath Or Affirmation	7/03
▶ 4112.4	AR	Health Examinations	12/14
▶ 4112.41	BP	Employee Drug Testing	7/08
▶ 4112.41	AR	Employee Drug Testing	7/08
▶ 4112.42	BP	Drug And Alcohol Testing For School Bus Drivers	8/13
▶ 4112.42	AR	Drug And Alcohol Testing For School Bus Drivers	8/13
▶ 4112.5	AR	Criminal Record Check	12/14
▶ 4112.5	E	Criminal Record Check	12/14
▶ 4112.6	AR	Personnel Files	3/16
▶ 4112.61	AR	Employment References	7/17
▶ 4112.8	BP	Employment Of Relatives	3/08
▶ 4112.9	BP	Employee Notifications	7/12
▶ 4112.9	E	Employee Notifications	3/17
▶ 4113	BP	Assignment	7/16
▶ 4113	AR	Assignment	3/09
▶ 4113.4	BP	Temporary Modified/Light-Duty Assignment	7/07
▶ 4114	BP	Transfers	10/18
▶ 4115	BP	Evaluation/Supervision	8/14
▶ 4115	AR	Evaluation/Supervision	7/16
▶ 4116	BP	Probationary/Permanent Status	2/98
▶ 4116	AR	Probationary/Permanent Status	2/98

4117.11	AR	Preretirement Part-Time Employment	11/11
▶ 4117.13	BP	Early Retirement Option	5/16
▶ 4117.14	AR	Postretirement Employment	4/14
▶ 4117.2	BP	Resignation	7/01
▶ 4117.3	BP	Personnel Reduction	8/14
▶ 4117.5	AR	Termination Agreements	10/97
▶ 4117.6	AR	Decision Not To Rehire	7/04
▶ 4117.7	AR	Employment Status Reports	4/14
▶ 4118	BP	Dismissal/Suspension/Disciplinary Action	12/14
▶ 4118	AR	Dismissal/Suspension/Disciplinary Action	12/14
▶ 4119.1	BP	Civil And Legal Rights	7/12
▶ 4119.11	BP	Sexual Harassment	3/18
▶ 4119.11	AR	Sexual Harassment	3/18
▶ 4119.21	BP	Professional Standards	12/17
▶ 4119.21	E	Professional Standards	11/01
▶ 4119.22	BP	Dress And Grooming	7/04
▶ 4119.23	BP	Unauthorized Release Of Confidential/Privileged Information	7/03
▶ 4119.25	BP	Political Activities Of Employees	7/02
▶ 4119.25	AR	Political Activities Of Employees	7/02
▶ 4119.41	BP	Employees With Infectious Disease	7/12
▶ 4119.42	BP	Exposure Control Plan For Bloodborne Pathogens	7/99
▶ 4119.42	AR	Exposure Control Plan For Bloodborne Pathogens	7/99
▶ 4119.42	E	Exposure Control Plan for Bloodborne Pathogens	3/93
▶ 4119.43	BP	Universal Precautions	7/99
▶ 4119.43	AR	Universal Precautions	7/99
▶ 4121	BP	Temporary/Substitute Personnel	12/15
▶ 4121	AR	Temporary/Substitute Personnel	7/12
▶ 4127	BP	Temporary Athletic Team Coaches	5/17
▶ 4127	AR	Temporary Athletic Team Coaches	5/17
▶ 4131	BP	Staff Development	7/15
▶ 4131.1	BP	Teacher Support And Guidance	8/14
▶ 4131.1	AR	Teacher Support And Guidance	8/14
▶ 4132	BP	Publication Or Creation Of Materials	7/08
▶ 4135	BP	Soliciting And Selling	7/03
▶ 4136	BP	Nonschool Employment	7/08
▶ 4140	BP	Bargaining Units	7/18
▶ 4141	BP	Collective Bargaining Agreement	3/07
▶ 4141.6	BP	Concerted Action/Work Stoppage	3/07
▶ 4141.6	AR	Concerted Action/Work Stoppage	6/97
▶ 4143	BP	Negotiations/Consultation	4/15
▶ 4143.1	BP	Public Notice - Personnel Negotiations	3/07
▶ 4143.1	AR	Public Notice - Personnel Negotiations	3/07
▶ 4144	BP	Complaints	3/08
▶ 4144	AR	Complaints	12/17
▶ 4151	BP	Employee Compensation	10/16
▶ 4154	BP	Health And Welfare Benefits	10/15
▶ 4154	AR	Health And Welfare Benefits	10/15
▶ 4156.2	BP	Awards And Recognition	7/10
▶ 4156.3	BP	Employee Property Reimbursement	2/98

▶ 4154 4157	BP Employee Safety	3/10
▶ 4157	AR Employee Safety	3/10
▶ 4157.1	AR Work-Related Injuries	10/16
▶ 4157.2	AR Ergonomics	7/18
▶ 4158	BP Employee Security	5/18
▶ 4158	AR Employee Security	5/18
▶ 4159	BP Employee Assistance Programs	7/02
▶ 4161	BP Leaves	7/08
▶ 4161	AR Leaves	7/08
▶ 4161.1	AR Personal Illness/Injury Leave	3/18
▶ 4161.11	AR Industrial Accident/Illness Leave	10/15
▶ 4161.2	AR Personal Leaves	3/16
▶ 4161.3	BP Professional Leaves	7/18
▶ 4161.5	AR Military Leave	7/06
▶ 4161.8	AR Family Care And Medical Leave	3/18
▶ 4161.9	BP Catastrophic Leave Program	5/18
▶ 4161.9	AR Catastrophic Leave Program	5/18
▶ 4200	BP Classified Personnel	12/17
▶ 4200	AR Classified Personnel	12/18
▶ 4211	BP Recruitment And Selection	3/18
▶ 4211.2	BP Legal Status Requirement	3/09
▶ 4211.2	AR Legal Status Requirement	3/09
▶ 4212	AR Appointment And Conditions Of Employment	3/02
▶ 4212.3	AR Oath Or Affirmation	7/03
▶ 4212.3	E Oath Or Affirmation	7/03
▶ 4212.4	AR Health Examinations	11/10
▶ 4212.41	BP Employee Drug Testing	7/08
▶ 4212.41	AR Employee Drug Testing	7/08
▶ 4212.42	BP Drug And Alcohol Testing For School Bus Drivers	8/13
▶ 4212.42	AR Drug And Alcohol Testing For School Bus Drivers	8/13
▶ 4212.5	AR Criminal Record Check	12/14
▶ 4212.5	E Criminal Record Check	12/14
▶ 4212.6	AR Personnel Files	3/16
▶ 4212.61	AR Employment References	7/17
▶ 4212.8	BP Employment Of Relatives	3/08
▶ 4212.9	BP Employee Notifications	7/12
▶ 4212.9	E Employee Notifications	3/17
▶ 4213.4	BP Temporary Modified/Light-Duty Assignment	7/07
▶ 4215	BP Evaluation/Supervision	3/06
▶ 4216	BP Probationary/Permanent Status	7/02
▶ 4217.11	AR Preretirement Part-Time Employment	5/16
▶ 4217.2	BP Resignation	7/01
▶ 4217.3	AR Layoff/Rehire	11/12
▶ 4217.5	AR Termination Agreements	10/97
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▶ 4219.11	BP Sexual Harassment	3/18
▶ 4219.11	AR Sexual Harassment	3/18
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▶ 4219.22	BP	Dress And Grooming		7/04
▶ 4219.23	BP	Unauthorized Release Of Confidential/Privileged Information		7/04
▶ 4219.25	BP	Political Activities Of Employees		7/02
▶ 4219.25	AR	Political Activities Of Employees		7/02
▶ 4219.41	BP	Employees With Infectious Disease		7/12
▶ 4219.42	BP	Exposure Control Plan for Bloodborne Pathogens		7/99
▶ 4219.42	AR	Exposure Control Plan For Bloodborne Pathogens		7/02
▶ 4219.42	E	Exposure Control Plan for Bloodborne Pathogens		3/03
▶ 4219.43	BP	Universal Precautions		7/99
▶ 4219.43	AR	Universal Precautions		7/99
▶ 4222	BP	Teacher Aides/Paraprofessionals		11/03
▶ 4222	AR	Teacher Aides/Paraprofessionals		7/16
▶ 4227	BP	Temporary Athletic Team Coaches		5/17
▶ 4227	AR	Temporary Athletic Team Coaches		5/17
▶ 4231	BP	Staff Development		7/15
▶ 4232	BP	Publication or Creation of Materials		7/08
▶ 4235	BP	Soliciting And Selling		7/03
▶ 4236	BP	Nonschool Employment		7/08
▶ 4240	BP	Bargaining Units		7/18
▶ 4241	BP	Collective Bargaining Agreement		3/07
▶ 4241.6	BP	Concerted Action/Work Stoppage		3/07
▶ 4241.6	AR	Concerted Action/Work Stoppage		6/97
▶ 4243	BP	Negotiations/Consultation		3/07
▶ 4243.1	BP	Public Notice - Personnel Negotiations		3/07
▶ 4243.1	AR	Public Notice - Personnel Negotiations		3/07
▶ 4244	BP	Complaints		3/08
▶ 4244	AR	Complaints		12/17
▶ 4251	BP	Employee Compensation		10/16
▶ 4254	BP	Health And Welfare Benefits		7/12
▶ 4254	AR	Health And Welfare Benefits		7/12
▶ 4256.2	BP	Awards And Recognition		7/10
▶ 4256.3	BP	Employee Property Reimbursement		2/98
▶ 4257	BP	Employee Safety		3/10
▶ 4257	AR	Employee Safety		3/10
▶ 4257.1	AR	Work-Related Injuries		10/16
▶ 4257.2	AR	Ergonomics		7/18
▶ 4258	BP	Employee Security		5/18
▶ 4258	AR	Employee Security		5/18
▶ 4259	BP	Employee Assistance Programs		7/02
▶ 4261	BP	Leaves		7/08
▶ 4261	AR	Leaves		7/08
▶ 4261.1	AR	Personal Illness/Injury Leave		3/18
▶ 4261.11	AR	Industrial Accident/Illness Leave		10/15
▶ 4261.2	AR	Personal Leaves		3/16
▶ 4261.3	BP	Professional Leaves		7/18
▶ 4261.5	AR	Military Leave		7/06
▶ 4261.8	AR	Family Care And Medical Leave		3/18
▶ 4261.9	BP	Catastrophic Leave Program		5/18

▶ 4216.9	AR	Catastrophic Leave Program	5/18
▶ 4300	BP	Administrative And Supervisory Personnel	3/07
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▶ 4301	BP	Administrative Staff Organization	7/07
▶ 4311	BP	Recruitment And Selection	3/18
▶ 4311.2	BP	Legal Status Requirement	3/09
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▶ 4312.1	BP	Contracts	5/17
▶ 4312.3	AR	Oath Or Affirmation	7/03
▶ 4312.3	E	Oath Or Affirmation	7/03
▶ 4312.4	AR	Health Examinations	11/10
▶ 4312.41	BP	Employee Drug Testing	7/08
▶ 4312.41	AR	Employee Drug Testing	7/08
▶ 4312.42	BP	Drug And Alcohol Testing For School Bus Drivers	8/13
▶ 4312.42	AR	Drug And Alcohol Testing For School Bus Drivers	8/13
▶ 4312.5	AR	Criminal Record Check	12/14
▶ 4312.5	E	Criminal Record Check	12/14
▶ 4312.6	AR	Personnel Files	3/16
▶ 4312.61	AR	Employment References	7/17
▶ 4312.8	BP	Employment Of Relatives	3/08
▶ 4312.9	BP	Employee Notifications	7/12
▶ 4312.9	E	Employee Notifications	3/17
▶ 4313.2	BP	Demotion/Reassignment	3/07
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▶ 4313.4	BP	Temporary Modified/Light-Duty Assignment	7/07
▶ 4314	BP	Transfers	3/07
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▶ 4315	BP	Evaluation/Supervision	8/14
▶ 4317.11	AR	Preretirement Part-Time Employment	11/11
▶ 4317.13	BP	Early Retirement Option	5/16
▶ 4317.14	AR	Postretirement Employment	4/14
▶ 4317.2	BP	Resignation	7/01
▶ 4317.5	AR	Termination Agreements	10/97
▶ 4317.7	AR	Employment Status Reports	4/14
▶ 4319.1	BP	Civil And Legal Rights	7/12
▶ 4319.11	BP	Sexual Harassment	3/18
▶ 4319.11	AR	Sexual Harassment	3/18
▶ 4319.21	BP	Professional Standards	12/17
▶ 4319.21	E	Professional Standards	8/14
▶ 4319.22	BP	Dress And Grooming	7/04
▶ 4319.23	BP	Unauthorized Release Of Confidential/Privileged Information	7/03
▶ 4319.25	BP	Political Activities Of Employees	7/02
▶ 4319.25	AR	Political Activities Of Employees	7/02
▶ 4319.41	BP	Employees With Infectious Disease	7/12
▶ 4319.42	BP	Exposure Control Plan for Bloodborne Pathogens	7/99
▶ 4319.42	AR	Exposure Control Plan For Bloodborne Pathogens	7/02
▶ 4319.42	E	Exposure Control Plan for Bloodborne Pathogens	3/93
▶ 4319.43	BP	Universal Precautions	7/99
▶ 4319.43	AR	Universal Precautions	7/99

▶ 4327	BP	Temporary Athletic Team Coaches	5/17
▶ 4327	AR	Temporary Athletic Team Coaches	5/17
▶ 4331	BP	Staff Development	12/13
▶ 4332	BP	Publication or Creation of Materials	7/08
▶ 4335	BP	Soliciting And Selling	7/03
▶ 4336	BP	Nonschool Employment	7/08
▶ 4340	BP	Bargaining Units	7/18
▶ 4344	BP	Complaints	3/08
▶ 4344	AR	Complaints	12/17
▶ 4351	BP	Employee Compensation	10/16
▶ 4354	BP	Health And Welfare Benefits	7/12
▶ 4354	AR	Health And Welfare Benefits	7/12
▶ 4356.2	BP	Awards And Recognition	7/10
▶ 4356.3	BP	Employee Property Reimbursement	2/98
▶ 4357	BP	Employee Safety	3/10
▶ 4357	AR	Employee Safety	3/10
▶ 4357.1	AR	Work-Related Injuries	10/16
▶ 4357.2	AR	Ergonomics	7/18
▶ 4358	BP	Employee Security	5/18
▶ 4358	AR	Employee Security	5/18
▶ 4359	BP	Employee Assistance Programs	7/02
▶ 4361	BP	Leaves	7/08
▶ 4361	AR	Leaves	7/08
▶ 4361.1	AR	Personal Illness/Injury Leave	3/18
▶ 4361.11	AR	Industrial Accident/Illness Leave	10/15
▶ 4361.2	AR	Personal Leaves	3/16
▶ 4361.5	AR	Military Leave	7/06
▶ 4361.8	AR	Family Care And Medical Leave	3/18
▶ 4361.9	BP	Catastrophic Leave Program	5/18
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▶ 5021	BP Noncustodial Parents	7/09
▶ 5022	BP Student And Family Privacy Rights	3/18
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▶ 5112.5	BP Open/Closed Campus	7/18
▶ 5113	BP Absences And Excuses	3/17
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▶ 5113.1	AR Chronic Absence And Truancy	10/17
▶ 5113.11	AR Attendance Supervision	10/17
▶ 5113.12	BP District School Attendance Review Board	10/17
▶ 5113.12	AR District School Attendance Review Board	10/17
▶ 5113.2	BP Work Permits	3/08
▶ 5113.2	AR Work Permits	11/09
▶ 5116	BP School Attendance Boundaries	7/06
▶ 5116.1	BP Intradistrict Open Enrollment	7/16
▶ 5116.1	AR Intradistrict Open Enrollment	7/16
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▶ 5117	BP Interdistrict Attendance	10/17
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▶ 5118	AR Open Enrollment Act Transfers	11/10
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▶ 5119	BP Students Expelled From Other Districts	3/07
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▶ 5123	BP Promotion/Acceleration/Retention	12/15
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▶ 5125	BP Student Records	5/18

5125	AR	Student Records	5/18
▶ 5125.1	BP	Release Of Directory Information	7/05
▶ 5125.1	AR	Release Of Directory Information	5/18
▶ 5125.1	E	Release Of Directory Information	5/18
▶ 5125.2	AR	Withholding Grades, Diploma Or Transcripts	10/17
▶ 5125.3	AR	Challenging Student Records	10/16
▶ 5126	BP	Awards For Achievement	4/15
▶ 5126	AR	Awards For Achievement	4/15
▶ 5127	BP	Graduation Ceremonies And Activities	3/10
▶ 5131	BP	Conduct	3/12
▶ 5131.1	BP	Bus Conduct	7/08
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▶ 5131.2	BP	Bullying	5/18
▶ 5131.4	BP	Student Disturbances	7/06
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▶ 5131.41	AR	Use Of Seclusion And Restraint	12/18
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▶ 5131.61	BP	Drug Testing	8/13
▶ 5131.62	BP	Tobacco	7/16
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▶ 5131.63	BP	Steroids	3/06
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▶ 5131.7	BP	Weapons And Dangerous Instruments	11/11
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▶ 5131.9	BP	Academic Honesty	7/00
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▶ 5137	BP	Positive School Climate	3/08
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▶ 5141	BP	Health Care And Emergencies	12/15
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▶ 5141.21	BP	Administering Medication And Monitoring Health Conditions	12/16
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▶ 5141.22	AR	Infectious Diseases	7/06
▶ 5141.23	BP	Asthma Management	3/08
▶ 5141.23	AR	Asthma Management	3/09
▶ 5141.24	AR	Specialized Health Care Services	11/07
▶ 5141.25	BP	Availability Of Condoms	7/02
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▶ 5141.27	BP	Food Allergies/Special Dietary Needs	8/13
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▶ 5141.3	BP	Health Examinations	11/10
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▶ 5141.31	BP	Immunizations	10/15

▶ 5141.31	AR Immunizations	10/15
▶ 5141.32	AR Health Screening For School Entry	7/18
▶ 5141.33	BP Head Lice	7/12
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▶ 5141.6	BP School Health Services	10/18
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▶ 5143	BP Insurance	11/06
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▶ 5147	BP Dropout Prevention	8/14
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▶ 5148	AR Child Care And Development	10/16
▶ 5148.2	BP Before/After School Programs	3/17
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▶ 5148.3	BP Preschool/Early Childhood Education	10/18
▶ 5148.3	AR Preschool/Early Childhood Education	10/18

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▶ 6020	BP Parent Involvement	10/17
▶ 6020	AR Parent Involvement	10/17
▶ 6111	BP School Calendar	3/17
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▶ 6112	AR School Day	10/17
▶ 6115	BP Ceremonies And Observances	11/08
▶ 6115	AR Ceremonies And Observances	11/10
▶ 6116	AR Classroom Interruptions	7/09
▶ 6117	BP Year-Round Schedules	3/17
▶ 6120	BP Response To Instruction And Intervention	7/09
▶ 6141	BP Curriculum Development And Evaluation	7/08
▶ 6141	AR Curriculum Development And Evaluation	7/08
▶ 6141.2	BP Recognition Of Religious Beliefs And Customs	3/04
▶ 6141.2	AR Recognition Of Religious Beliefs And Customs	3/04
▶ 6141.4	BP International Baccalaureate Program	10/15
▶ 6141.5	BP Advanced Placement	4/14
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▶ 6142.2	BP World/Foreign Language Instruction	3/17
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▶ 6142.3	BP Civic Education	10/18
▶ 6142.4	BP Service Learning/Community Service Classes	10/16
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▶ 6142.6	BP Visual And Performing Arts Education	12/13
▶ 6142.7	BP Physical Education And Activity	3/16
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▶ 6142.91	BP Reading/Language Arts Instruction	12/13
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▶ 6143	BP Courses Of Study	11/11
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▶ 6144	BP Controversial Issues	3/17
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▶ 6146.3	BP Reciprocity Of Academic Credit	7/04
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▶ 6151	BP Class Size	10/15
▶ 6152	BP Class Assignment	3/16
▶ 6152.1	BP Placement In Mathematics Courses	10/18
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▶ 6153	BP School-Sponsored Trips	10/17
▶ 6153	AR School-Sponsored Trips	7/06
▶ 6154	BP Homework/Makeup Work	12/16
▶ 6155	BP Challenging Courses By Examination	6/98
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▶ 6158	BP Independent Study	12/14
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▶ 6159	BP Individualized Education Program	3/06
▶ 6159	AR Individualized Education Program	3/12
▶ 6159.1	BP Procedural Safeguards And Complaints For Special Education	3/09
▶ 6159.1	AR Procedural Safeguards And Complaints For Special Education	3/09
▶ 6159.2	BP Nonpublic, Nonsectarian School And Agency Services For Special Education	4/13
▶ 6159.2	AR Nonpublic, Nonsectarian School And Agency Services For Special Education	4/13
▶ 6159.3	BP Appointment Of Surrogate Parent For Special Education Students	3/05
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▶ 6159.4	AR Behavioral Interventions For Special Education Students	12/13
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