

Nicasio School District

Since 1862

Board of Trustees

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

AGENDA

Regular Meeting of the Nicasio School District Board of Trustees

Wednesday, June 18, 2020 5:10pm

Nicasio School Library, 5555 Nicasio Valley Road, California

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

1. OPENING BUSINESS

- a. Call to Order (*Michelle Rutledge – Board President*)

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

3. Reports

- a. Trustee/Superintendent/Principal Announcements
- b. Update on Covid-19 and its Impact on Nicasio School (*Interim Supt. Neu and Principal Snekkevik*)

4. Public Comment

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

5. Consent Agenda

- a. Approval of Minutes: June May 7, 2020 Regular Meeting of the Board of Trustees (*Interim Supt. Neu*)
- b. Ratify Warrants Paid: May, 2020 (*CBO Bonardi*)
- c. Quarterly Report on Williams Uniform Complaints: Apr-June 2020 (*Interim Supt. Neu*)
- d. Approve Interdistrict Transfer Requests into NSD for 2020-21 (*Interim Supt. Neu*)
 - i. IDT 20-21-08
 - ii. IDT 20-21-09
 - iii. IDT 20-21-10
- e. Approve Interdistrict Transfer Requests out of NSD for 2020-21 (*Interim Supt. Neu*)
 - i. IDTX 20-21-01
 - ii. IDTX 20-21-02
- f. Personnel Action (*Interim Supt. Neu*)
- g. Approve 2020-21 Certificate of Signatures (*CBO Bonardi*)

6. Action

- a. Approve 2020-21 Budget Adoption Reserve Form (*CBO Bonardi*) *Discussion/Action*
- b. Consider Adoption of 2020-21 Budget (*CBO Bonardi*) *Discussion/Action*

- c. Approve Resolution 2019-20 #7 Regarding Budget Transfer of Funds for Year End Closing *Roll Call Vote (CBO Bonardi) Discussion/Action*
- d. Approve Resolution 2019-20 #8 Authorization to Sign on Behalf of the Governing Board for 2020-21 *Roll Call Vote (CBO Bonardi) Discussion/Action*
- e. Approve Resolution 2019-20 #9 Tax Anticipation Note (TAN) *Roll Call Vote (CBO Bonardi) Discussion/Action*
- f. Approve Resolution 2019-20 #10 Regarding the Education Protection Account (EPA) for 2020-21 *Roll Call Vote (CBO Bonardi) Discussion/Action*
- g. Approve 2019-20 Memorandum of Understanding between Nicasio School District and Ross Valley Charter School *(CBO Bonardi) Discussion/Action*
- h. COVID-19 Operations Written Report for Nicasio School District *(Principal Snekkevik) Discussion/Action*
- i. Approve Marin County Data Processing Consortium 2020-21 QSS Business and Financial Data Processing Services *(CBO Bonardi) Discussion/Action*
- j. Approve Marin County Aeries SIS Consortium 2020-21 Contract Services for Basic Aeries Hosting Services *(CBO Bonardi) Discussion/Action*
- k. Approve 2020-21 Silyco Proposal for Technology Support Services *(CBO Bonardi) Discussion/Action*
- l. Approve 2020-21 Memorandum of Understanding between Nicasio School District and Bay Area Community Resources *(Interim Supt. Neu) Discussion/Action*
- m. Approve Principal Contract for 2020-21 *(Interim Supt. Neu) Discussion/Action*
- n. Approve Plan to Re-Open School for 2020-21 *(Interim Supt. Neu) Discussion/Action*
- o. Second Reading BP/AR 6158 Independent Study *(Interim Supt. Neu) Discussion/Action*
- p. Second Reading AR 6183 Home and Hospital Instruction *(Interim Supt. Neu) Discussion/Action*

7. Conclusion

- a. Agenda items for upcoming Board Agenda: August/September 2020
- 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.

Nicasio School District

Since 1862

Board of Trustees

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

Agenda Item
#5a.

MINUTES

Regular Meeting of the Nicasio School District Board of Trustees

Thursday, May 7, 2020 5pm

Meeting held via videoconference pursuant to Executive Order N-25-20 issued by California Governor Gavin Newsom on March 12, 2020. Videoconference access information was posted on the District website:

<http://www.nicasioschool.org/index.php/school-board/board-meetings>

1. OPENING BUSINESS

- a. Call to Order at 5:03 pm
- b. Roll Call *Present (via videoconference): Trustees Elaine Doss, Mark Burton and Michelle Rutledge Also in attendance (via videoconference): Interim Superintendent Nancy Neu, Principal Barbara Snekkevik, Chief Business Official Margie Bonardi and District Secretary/Office Manager Mikki McIntyre*
- c. Patriotic Moment observed in honor and loving memory of Mr. Colin Williams

2. Approval and Adoption of Open Session Agenda

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

3. Reports

a. Trustee/Superintendent/Principal Announcements

- i. Interim Supt. Neu reported the following Covid-19 related updates:
 - o She has participated (virtually) in weekly superintendents' meetings with Public Health Director Matt Willis; met weekly with the NSD administrative team and attended an NSD staff meeting.
 - o The focus has been on addressing needs of the most vulnerable populations. Coronavirus isn't always signified by an elevated temperature and people should pay attention to how they are feeling overall. Stay home if unwell.
 - o Sheltering in place is projected at least through May, with the possibility of allowing some return of normalcy. In Marin, the curve is still going up and hasn't yet reached its peak.
 - o The key question is how to gather safely, and the biggest restrictions are related to the size of a gathering. Marin County schools' group sizes are more restrictive than those of the governor.
 - o The Marin County Civic Center has been identified as a hospital overflow site. The biggest concerns for outbreaks in Marin are in the San Rafael Canal area and in senior housing facilities. A testing site has been set up in the Canal. Hotel rooms have been secured in case someone tests positive and family members can be placed into hotel rooms to isolate.
 - o A cohort number of 12 is the current maximum for gatherings and pop-up centers. That is considered a manageable number. If someone in the cohort contracts the virus, then the cohort can be closed down. Mary Jane Burke is

pushing for that number to increase to 16 if schools are to open in the fall. That would be a good cohort number for NSD.

- Some true benefits to remote learning have emerged. Some kids countywide who struggled in the classroom are doing very well with remote learning. The flexibility, time of the school day and the ability to take breaks are beneficial for certain types of students. Mostly, they miss their friends.
 - The District was recently notified of its obligation to provide free lunches to students who qualify. Staff identified a handful of such students and free lunches are now being provided to them. The meals are prepared locally by Ranch Nicasio, which is following nutritional guidelines and is a certified food safety manager. Staff member Neal Chavez picks up the meals and distributes them to the qualifying families. A questionnaire will be sent in back-to-school packets during the summer to see if any additional families qualify. Other programs in addition to Rancho Nicasio will be considered as lunch providers for 2020-21.
 - Districts county-wide are starting to develop re-entry plans for the 2020-21 school year. District staff will be working as a team on Nicasio School's plan. Some families may be unwilling – or unable, due to medical circumstances – to send their children back to school. As a result, the re-entry plan will retain an aspect of distance learning along with classroom instruction. Connectivity is an ongoing concern for distance learning. Even if a household has an Internet connection, it may not be very good. That will continue to be a focus moving forward.
 - Discussions are taking place county-wide regarding school calendars subsequent to 2020-21, including the possibility of a year-round calendar that would avoid classes during the fall wildfire and winter flu seasons.
 - The District will give students the option to keep their Chromebooks during the summer. Devices retained by students will need to have limits applied on data use and site access.
 - MCOE is creating an online resource that gives teachers access to distance learning curriculum, model lessons, assessments and videos.
 - Districts are anticipating new guidelines from Matt Willis regarding graduation ceremonies. The hope is for allowance of a drive-through graduation or similar plan.
- ii. Principal Snekkevik reported the following:
- Students, staff and families showed appreciation for Mikki McIntyre on Administrative Professionals Day by “Zoom-bombing” her during a virtual staff meeting.
 - There was a good turnout by parents and staff at the first virtual Principal's Chat held on April 27.
 - May 4-8 is Teacher Appreciation Week, and hopefully, families and students will shower their teachers with some well-deserved expressions of appreciation.
 - Damena Ware's Gr. 3/4/5 class took the National Greek Myth Exam, earning an impressive total of six awards: one gold medal (Leo D.-P.), two silvers (Goldwyn D.-P. and Emme S.), and three bronze (Frankie M., Asha A. and Sophia S.).
 - Staff continue to take advantage of professional development opportunities through MCOE.

- Preparations for the 8th grade graduation celebration have begun. Traditional Nicasio School elements such as the slideshow and student speeches will be featured, somehow. The event format will follow public health guidelines. Staff is researching the rental of a jumbo movie screen in case a drive-in event is permissible.
- Staff is also discussing possibilities for conducting a virtual move-up day. Traditionally on move-up day, students spend a morning in their classroom for the upcoming year and incoming new kindergarteners visit the K12 classroom.

b. Budget Update *CBO Bonardi reported the following:*

- i. The budget outlook is an ever-changing scenario, with frequent updates coming from the state, federal government, FCMAT, county treasurer and MCOE. There is much uncertainty about where things are for the current fiscal year and for next year. The data will change during the summer and the budget will be revised on a regular basis. The first interim will be the best time to revise the budget.
- ii. Only one budget meeting will be necessary in June because the LCAP will not be required at that time. The budget hearing and budget adoption could take place at the same meeting.
- iii. The county will provide its update on property tax revenues on May 13th. It is currently unknown whether the property taxes will be reduced.
- iv. There are expenses this year that the District will not incur in 2020-21. The District also has a healthy ending balance and can draw on its reserve to help with cash flow until state and federal funds arrive.
- v. Discussions are underway regarding budget options for next year. Nicasio School Foundation (NSF) Treasurer Laura Skapik provided NSF's financial statement to the District. No big fundraiser will be held this year. NSF received a one-time \$100,000 grant last year, of which \$50,000 remains. The District could re-allocate some NSF funds for Internet reimbursement and other sources to hold current specialist positions in place for next year. That would yield approximately \$21,000 of the \$38,000 needed for the four positions. The District could either not fill all of the positions or ask the Foundation to come up with the difference.
- vi. Interim Supt. Neu noted that the governor's May budget revise is expected in a week and districts have been advised to prepare multiple budget scenarios. She said the state's adopted budget for June is expected to be the worst it can be. It is anticipated there will be a drop in assessed values.
- vii. CBO Bonardi said assessed values are usually way below current values due to Prop. 13., and that property values in the District change very infrequently. As a basic aid district, NSD is in slightly better position right now than revenue-limit districts.
- viii. The District will have an open staff position and needs to decide whether to fill it now or hold off to see what the District's finances will look like next year. Additionally, a certificated teaching position will come under contract at far less than it was last year.
- ix. The District will have the new ongoing expense of providing free and reduced lunches (FRL) for directly certified students and one special education student at another school district. There may be additional children in the District who qualify for FRL based on being below the poverty level. A lunch vendor will need to be secured for next year, perhaps another district. That will be a new budget item.

- x. CBO Bonardi commended MCOE for doing a superb job of keeping everyone informed of the financial situation and for providing a lot of support.
- xi. The governance team members expressed their appreciation to CBO Bonardi for going above and beyond on behalf of the District.

4. Public Comment

- a. A parent in attendance expressed her hope that students can return to school in the fall. She said her daughter misses her friends and teacher, although she enjoys “Zooming” with them.

5. Consent Agenda

- a. Approval of Minutes: April 1, 2020
- b. Ratify Warrants Paid: April 2020
- c. Approve Interdistrict Transfer Requests into NSD for 2020-21
 - i. IDT 20-21-01
 - ii. IDT 20-21-02
 - iii. IDT 20-21-03
 - iv. IDT 20-21-04
 - v. IDT 20-21-05
 - vi. IDT 20-21-06
 - vii. IDT 20-21-07

Discussion: A typo in the April Board Minutes was noted.

Action: **M/S: Doss/Burton** to approve and adopt Consent Agenda with correction to April Minutes as noted. **Vote: 3/0** Ayes: Doss, Burton and Rutledge; Noes: None

6. Action

- a. **Consider Approval of Resolution 2019-20 #6 Regarding Specifications of the Election Order** *Discussion:* Interim Supt. Neu said the District will has a seat on the Board that will open for next year. This resolution opens the process for people to consider applying for that seat.
Action: **M/S: Doss/Burton** to approve Resolution 2019-20 #6 Regarding Specifications of the Election Order **ROLL CALL Vote: 3/0** Ayes: Doss, Burton a Rutledge; Noes: None
- b. **First Reading BP/AR 6158 Independent Study** *Discussion:* Interim Neu said that while she does not favor presenting a new board policy at the end of the year, it is important to do so when an issue affects the District. Students who are absent for any length of time are already communicating with the school, and teachers provide assignments, but there is no policy in place, and thus no way to report their absence as excused. They then show up as attendance issues. The draft policy was obtained from GAMUT and revised. Interim Supt. Neu said the importance of this policy is that the superintendent or designee would have the autonomy to tell parents that a planned personal absence is not appropriate, but the parents can make a written request for an Independent Study contract. Teachers will put materials together and a form will track how much time is spent on reading, writing, etc. The principal will review the form, which will be available for the auditor. Interim Supt. Neu has asked other districts for a sample of the form. Trustee Doss said she is familiar with the form from her work at Bolinas-Stinson and will request a copy of it. Staff will make recommended grammatical changes.
No action was taken. The item will be brought back as a second reading for approval in June.

- c. **First Reading AR 6183 Home and Hospital Instruction** *Discussion:* Interim Supt. Neu said that in consideration of the current times, this is another policy that the District doesn't have, but the need for it may arise. If students are out of school with an illness for any length of time, a policy such as AR 6183 should be in place. It is a standard policy from GAMUT with just a few changes. She recommended bringing the policy back in June for a second reading.
No action was taken. The item will be brought back as a second reading for approval in June.
- d. **Approval to Consolidate and Move Scheduled June Board Meetings (June 4 and June 25) to June 18** *Discussion:* Interim Supt. Neu said that there are currently two meetings scheduled in June, however, part of that was to accommodate the LCAP. Because LCAP is delayed this year, it is possible to conduct the proposed budget public hearing and the budget adoption consecutively. She recommended holding the budget hearing, closing the hearing and then conducting the budget adoption. She said if there is the need for another meeting prior to the end of the fiscal year, a special meeting can be called.
Action: **M/S: Doss/Burton** to approve Consolidating and Moving Scheduled June Board Meetings (June 4 and June 25) to June 18 **Vote: 3/0** Ayes: Doss, Burton and Rutledge; Noes: None

7. Correspondence

- a. 2019-20 Second Interim Review, Kate Lane, Assistant Superintendent, April 15, 2020

8. Conclusion

- a. **Agenda items for June meeting**
 - i. Second readings of BP/AR 6158 and AR 6183
 - ii. Proposed budget hearing
 - iii. Plan for re-entry of school for fall
 - iv. Certification of signatures
 - v. Authorization to sign on behalf of the Governing Board
 - vi. Contracts
- b. **Other Business**
 - i. Trustee Burton expressed special appreciation to Interim Supt. Neu for all of the hard work she has put in on behalf of the District in recent months, noting "this role has hardly been one day per month as advertised."
- c. **Adjournment**
Action: **M/S: Doss/Burton** to adjourn meeting at 6:03pm **Vote: 3/0** Ayes: Doss, Rutledge, Burton; Noes: None

Respectfully Submitted,

Mikki McIntyre

☐ Unadopted ☐ Adopted

Elaine Doss, Board Clerk

Nicasio School District
Since 1862

Agenda Item # 5b

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: June 18, 2020
Re: Approval of Warrants

Objective: To approve monthly warrants

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

Funding Source/Cost: LCFF Funds/ through June 2020 Total for all batches: \$ 10,611.66
Batches: 29 through 34 2019-20

Recommendation: Staff recommends approval of Warrants.

APY250 L.00.06

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 05/06/2020

06/12/20 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0029 GF 05/6/20
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		
20265462	001335/	CON E SOLUTIONS				
		PO-200010	1. 01-0000-0-5840.00-0000-2700-000-000-000	JAN-MARCH 2020 CALPADS/AERIES		341.25
			WARRANT TOTAL			\$341.25
20265463	000276/	MARIN SCHOOLS INSURANCE				
		PV-200049	01-0000-0-9521.00-0000-0000-000-000-000	MARLA WILLIAMS COBRA APRIL		69.59
			01-0000-0-9528.00-0000-0000-000-000-000	APRIL DROP COLIN		390.72
			01-0000-0-9528.00-0000-0000-000-000-000	FEB 2020		520.96
			01-0000-0-9528.00-0000-0000-000-000-000	MARCH 2020		520.96
			WARRANT TOTAL			\$1,502.23
20265464	001435/	MYSTERY SCIENCE INC				
		PO-200179	1. 01-1100-0-4300.00-1110-1010-000-000-000	INV 77861		99.00
			WARRANT TOTAL			\$99.00
20265465	001204/	PROTECTION ONE ALARM MONITORIN				
		PO-200034	1. 01-0000-0-5620.00-0000-8300-000-000-000	133945398 MAY 2020		106.99
			WARRANT TOTAL			\$106.99
20265466	001272/	RAUL SALDANA				
		PO-200036	1. 01-0000-0-5840.00-0000-8100-000-000-000	APRIL 2020		400.00
			WARRANT TOTAL			\$400.00
20265467	001418/	BARBARA SNEKKEVIK				
		PV-200050	01-0000-0-4300.00-0000-8100-000-000-000	MT. LADDER		194.84
			WARRANT TOTAL			\$194.84
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:	\$2,644.31*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	6	TOTAL AMOUNT:	\$2,644.31*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:	\$2,644.31*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	6	TOTAL AMOUNT:	\$2,644.31*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:	\$2,644.31*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	6	TOTAL AMOUNT:	\$2,644.31*

APY250 L.00.06

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 05/20/2020

06/12/20 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT
 BATCH: 0030 FIELD TRIP REIMBURSEMENTS
 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			
20266315	001464/	PASQUAL AGUILAR				
		PV-200054	01-9315-0-8699.00-0000-0000-000-345-000	CA ACADEMY		20.00
			WARRANT TOTAL			\$20.00
20266316	001465/	GISELA & ALVARADO ALVARADO				
		PV-200055	01-9315-0-8699.00-0000-0000-000-678-000	SACRAMENTO TRIP		80.00
			WARRANT TOTAL			\$80.00
20266317	001466/	MATTHEW ANDREWS				
		PV-200056	01-9315-0-8699.00-0000-0000-000-345-000	CA ACADEMY		15.00
			WARRANT TOTAL			\$15.00
20266318	001468/	PAOLA & RAFAEL BARAJAS				
		PV-200057	01-9315-0-8699.00-0000-0000-000-345-000	CA ACADEMY		15.00
			WARRANT TOTAL			\$15.00
20266319	001470/	ALEJANDRA & SERAPIO DIAZ				
		PV-200058	01-9315-0-8699.00-0000-0000-000-678-000	SACRAMENTO		180.00
			WARRANT TOTAL			\$180.00
20266320	001471/	ROBERT DIXON				
		PV-200052	01-9315-0-8699.00-0000-0000-000-345-000	CA ACADEMY LEO		15.00
			01-9315-0-8699.00-0000-0000-000-345-000	CA ACADEMY GOLDWYN		15.00
			WARRANT TOTAL			\$30.00
20266321	001485/	JENNIFER HENDERSON				
		PV-200070	01-9315-0-8699.00-0000-0000-000-678-000	SACRAMENTO		180.00
			WARRANT TOTAL			\$180.00
20266322	001473/	KRISTIN & ROBERT KUZMA				
		PV-200059	01-9315-0-8699.00-0000-0000-000-678-000	SACRAMENTO CANCELLED		360.00
			WARRANT TOTAL			\$360.00
20266323	001474/	JULIA & ANDREAS LOOSE				
		PV-200060	01-9315-0-8699.00-0000-0000-000-345-000	CA ACADEMY		40.00
			01-9315-0-8699.00-0000-0000-000-678-000	SACRAMENTO		180.00

APY250 L.00.06

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 05/20/2020

06/12/20 PAGE 2

DISTRICT: 031 NICASIO SCHOOL DISTRICT
 BATCH: 0030 FIELD TRIP REIMBURSEMENTS
 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
WARRANT TOTAL						\$220.00
20266324	001475/	ARAN & GLORIA FLORES MALONEY				
		PV-200061	01-9315-0-8699.00-0000-0000-000-345-000		CA ACADEMY	20.00
WARRANT TOTAL						\$20.00
20266325	001476/	LUCIENNE & ROBERT MECKFESSEL				
		PV-200062	01-9315-0-8699.00-0000-0000-000-345-000		CA ACADEMY	40.00
WARRANT TOTAL						\$40.00
20266326	001477/	MARIA & ROGELIO MERCADO				
		PV-200053	01-9315-0-8699.00-0000-0000-000-345-000		CA ACADEMY	15.00
			01-9315-0-8699.00-0000-0000-000-678-000		SACRAMENTO	180.00
WARRANT TOTAL						\$195.00
20266327	001478/	LAURA & RAMON RAMIREZ				
		PV-200064	01-9315-0-8699.00-0000-0000-000-678-000		SACRAMENTO	70.00
WARRANT TOTAL						\$70.00
20266328	001479/	CHIIHIRO SAITO				
		PV-200065	01-9315-0-8699.00-0000-0000-000-678-000		SACRAMENTO	180.00
WARRANT TOTAL						\$180.00
20266329	001480/	MELISSA SILVA				
		PV-200066	01-9315-0-8699.00-0000-0000-000-345-000		CA ACADEMY	15.00
			01-9315-0-8699.00-0000-0000-000-678-000		SACRAMENTO	180.00
WARRANT TOTAL						\$195.00
20266330	001481/	LAURA SKAPIK				
		PV-200067	01-9315-0-8699.00-0000-0000-000-345-000		CA ACADEMY	15.00
			01-9315-0-8699.00-0000-0000-000-678-000		SACRAMENTO	180.00
WARRANT TOTAL						\$195.00
20266331	001482/	KAREN & JOHN TAYLOR				
		PV-200068	01-9315-0-8699.00-0000-0000-000-678-000		SACRAMENTO	170.00
WARRANT TOTAL						\$170.00

APY250 L.00.06

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 05/20/2020

06/12/20 PAGE 3

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0030 FIELD TRIP REIMBURSEMENTS
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		
20266332	001484/	ADILENE VAZQUEZ				
		PV-200069	01-9315-0-8699.00-0000-0000-000-345-000	CA ACADEMY		10.00
			01-9315-0-8699.00-0000-0000-000-678-000	SACRAMENTO		60.00
		WARRANT TOTAL				\$70.00
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS: 18	TOTAL AMOUNT OF CHECKS:		\$2,235.00*
			TOTAL ACH GENERATED: 0	TOTAL AMOUNT OF ACH:		\$.00*
			TOTAL EFT GENERATED: 0	TOTAL AMOUNT OF EFT:		\$.00*
			TOTAL PAYMENTS: 18	TOTAL AMOUNT:		\$2,235.00*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS: 18	TOTAL AMOUNT OF CHECKS:		\$2,235.00*
			TOTAL ACH GENERATED: 0	TOTAL AMOUNT OF ACH:		\$.00*
			TOTAL EFT GENERATED: 0	TOTAL AMOUNT OF EFT:		\$.00*
			TOTAL PAYMENTS: 18	TOTAL AMOUNT:		\$2,235.00*

APY250 L.00.06

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 05/20/2020

06/12/20 PAGE 4

DISTRICT: 031 NICASIO SCHOOL DISTRICT
 BATCH: 0031 GF PAYABLE 05/20/20
 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			
20266333	001341/	COMMON SENSE BUSINESS SOLUTION					
		PO-200161	1.	01-0000-0-5620.00-1110-1010-000-000-000	34708	67.34	
		WARRANT TOTAL				\$67.34	
20266334	001449/	INYO					
		PV-200051		01-5830-0-5940.00-1110-1010-000-000-000	MAY PAYMENT	500.00	
		WARRANT TOTAL				\$500.00	
20266335	000021/	RECOLOGY					
		PO-200035	1.	01-0000-0-5550.00-0000-8200-000-000-000	1811889740 APRIL	434.00	
		WARRANT TOTAL				\$434.00	
20266336	001260/	SILYCO					
		PO-200038	2.	01-0000-0-5840.00-0000-2700-000-000-000	APRIL 2020 INVOICE	750.00	
		WARRANT TOTAL				\$750.00	
*** FUND TOTALS ***		TOTAL NUMBER OF CHECKS:		4	TOTAL AMOUNT OF CHECKS:	\$1,751.34*	
		TOTAL ACH GENERATED:		0	TOTAL AMOUNT OF ACH:	\$.00*	
		TOTAL EFT GENERATED:		0	TOTAL AMOUNT OF EFT:	\$.00*	
		TOTAL PAYMENTS:		4	TOTAL AMOUNT:	\$1,751.34*	
*** BATCH TOTALS ***		TOTAL NUMBER OF CHECKS:		4	TOTAL AMOUNT OF CHECKS:	\$1,751.34*	
		TOTAL ACH GENERATED:		0	TOTAL AMOUNT OF ACH:	\$.00*	
		TOTAL EFT GENERATED:		0	TOTAL AMOUNT OF EFT:	\$.00*	
		TOTAL PAYMENTS:		4	TOTAL AMOUNT:	\$1,751.34*	
*** DISTRICT TOTALS ***		TOTAL NUMBER OF CHECKS:		22	TOTAL AMOUNT OF CHECKS:	\$3,986.34*	
		TOTAL ACH GENERATED:		0	TOTAL AMOUNT OF ACH:	\$.00*	
		TOTAL EFT GENERATED:		0	TOTAL AMOUNT OF EFT:	\$.00*	
		TOTAL PAYMENTS:		22	TOTAL AMOUNT:	\$3,986.34*	

APY250 L.00.06

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 05/27/2020

06/12/20 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT
 BATCH: 0032 GF 01 MAY 27,2020
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
20266702	001272/	RAUL SALDANA				
	PO-200036	1.	01-0000-0-5840.00-0000-8100-000-000-000	MAY 2020 PAYMENT		400.00
			WARRANT TOTAL			\$400.00
20266703	001260/	SILYCO				
	PO-200038	2.	01-0000-0-5840.00-0000-2700-000-000-000	MAY 2020 PAYMENT		750.00
			WARRANT TOTAL			\$750.00
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	2	TOTAL AMOUNT OF CHECKS:	\$1,150.00*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	2	TOTAL AMOUNT:	\$1,150.00*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	2	TOTAL AMOUNT OF CHECKS:	\$1,150.00*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	2	TOTAL AMOUNT:	\$1,150.00*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	2	TOTAL AMOUNT OF CHECKS:	\$1,150.00*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	2	TOTAL AMOUNT:	\$1,150.00*

APY250 L.00.06

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 06/03/2020

06/12/20 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT
 BATCH: 0033 GF 06/03/20
 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		
20267067	001341/	COMMON SENSE BUSINESS SOLUTION				
		PO-200039	1. 01-0000-0-5620.00-0000-2700-000-000-000	35237	COPIER MOVE	315.47
		PO-200161	1. 01-0000-0-5620.00-1110-1010-000-000-000	35237	COPIER MOVE	284.53
		WARRANT TOTAL				\$600.00
20267068	000012/	P G & E				
		PO-200031	1. 01-0000-0-5510.00-0000-8200-000-000-000	4964672870-6		16.31
			1. 01-0000-0-5510.00-0000-8200-000-000-000	8516765363-4		582.89
		WARRANT TOTAL				\$599.20
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	2	TOTAL AMOUNT OF CHECKS:	\$1,199.20*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	2	TOTAL AMOUNT:	\$1,199.20*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	2	TOTAL AMOUNT OF CHECKS:	\$1,199.20*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	2	TOTAL AMOUNT:	\$1,199.20*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	2	TOTAL AMOUNT OF CHECKS:	\$1,199.20*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	2	TOTAL AMOUNT:	\$1,199.20*

APY250 L.00.06

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 06/10/2020

06/12/20 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT
 BATCH: 0034 GF 06/10/20
 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		
20267552	001341/	COMMON SENSE BUSINESS SOLUTION				
		PO-200161	1. 01-0000-0-5620.00-1110-1010-000-000-000	35207		74.62
			1. 01-0000-0-5620.00-1110-1010-000-000-000	35207	MONTHLY SHIP FEE	6.75
			WARRANT TOTAL			\$81.37
20267553	000807/	JERRY & DON'S PUMP & WELL				
		PO-200017	1. 01-0000-0-5535.00-0000-8200-000-000-000	0140819-IN		1,292.36
			WARRANT TOTAL			\$1,292.36
20267554	001180/	MICHELLE MCINTYRE				
		PV-200073	01-5830-0-4300.00-1110-1010-000-000-000	OFFICE BOXES		49.89
			WARRANT TOTAL			\$49.89
20267555	001204/	PROTECTION ONE ALARM MONITORIN				
		PO-200034	1. 01-0000-0-5620.00-0000-8300-000-000-000	134416978		106.99
			WARRANT TOTAL			\$106.99
20267556	001285/	MONICA SNELL				
		PV-200071	01-9328-0-4300.00-1110-1010-000-000-020	ART SUPPLIES M SNELL		77.82
			WARRANT TOTAL			\$77.82
20267557	001354/	DAMENA WARE				
		PV-200072	01-9315-0-4300.00-0000-2700-000-000-000	SUPPLIES 8TH GRADE		23.58
			WARRANT TOTAL			\$23.58
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:	\$1,632.01*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	6	TOTAL AMOUNT:	\$1,632.01*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:	\$1,632.01*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	6	TOTAL AMOUNT:	\$1,632.01*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:	\$1,632.01*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	6	TOTAL AMOUNT:	\$1,632.01*

**Quarterly Report on Williams Uniform Complaints
[Education Code Section 35186]
Fiscal Year 2020-21**

District: NICASIO SCHOOL DISTRICT
 Person completing this form: Mikki McIntyre
 Title: District Secretary

Quarterly Report Submission Date: (check one)
☒ July 2020 (4/1/20 to 6/30/20)
☐ October 2020 (7/1/20 to 9/30/20)
☐ January 2021 (10/1/20 to 12/31/20)
☐ April 2021 (1/1/21 to 3/31/21)

Date for information to be reported publicly at governing board meeting: June 18 2020

Please check the box that applies:

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

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

Nancy Neu, Interim Superintendent

Name of District Superintendent

Signature of District Superintendent

MARIN COUNTY OFFICE OF EDUCATION**DISTRICT BUSINESS SERVICES**

NICASIO

School District

Certificate of Signatures

I, NANCY NEU, Interim Superintendent, certify that the signatures shown below are the verified signatures of this district's agents who are authorized to pick up commercial vendor warrants, and payroll and payroll-related vendor warrants.

These approved signatures will be considered valid for the period of July 1, 2020 through June 30, 2021.

Signatures of District Agents

	Commercial Vendor Warrants	Payroll Warrants
Signature:		
Name:	Margie Bonardi	Margie Bonardi
Signature:		
Name:	Barbara Snekkevik	Barbara Snekkevik
Signature:		
Name:	Mikki McIntyre	Mikki McIntyre
Signature:		
Name:	Judith Kirkland	Judith Kirkland

Authorized by: _____

Superintendent

Date

If more signatures are required, please attach an additional sheet.

2020-21 Budget Adoption Reserves

NICASIO SCHOOL DISTRICT

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

		2020-21
Total General Fund Expenditures & Other Uses		\$ 1,031,259
Minimum Reserve requirement	4%	\$ 41,250
General Fund Combined Ending Fund Balance		\$ 545,463
Special Reserve Fund Ending Fund Balance		\$ -
Components of ending balance:		
Nonspendable (revolving, prepaid, etc.)		\$ 1,000
Restricted		\$ 65,381
Committed		\$ -
Assigned		\$ 186,325
Reserve for economic uncertainties		\$ 71,000
Unassigned and Unappropriated		\$ 221,757
Subtotal Assigned, Unassigned & Unappropriated		\$ 408,082
Total Components of ending balance		\$ 545,463
Assigned & Unassigned balances above the minimum reserve requirement		\$ 408,082

Statement of Reasons
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:
<i>Protection against future economic downturns/meeting cashflow needs included in payroll</i>
<i>Savings for future one-time planned expenditures/Curriculum</i>
<i>Expiration of Proposition 30/55 Reserves</i>
<i>Settlement of prior year negotiations</i>
<i>Maintaining a sound credit rating/maintaining sound financial policies</i>
<i>Unanticipated Special Education services requirements</i>
<i>Uncertainty of both State and Federal funding levels due to economic downturn attributed to Covid 19 Pandemic</i>
<i>Uncertainty of expenditures related to the reopening of school in August due to regulations related to Covid 19</i>

NICASIO SCHOOL DISTRICT

2020-21

BUDGET

Packet includes:

A. Budget memo to the Board of Trustees - Budget Assumptions

Multi Year Projections 2021-22 and 2022-23

B. Four Column comparison - Estimated Actuals 2019-21

**Proposed Budget 2020-21, Multi Year Projections for
2021-22 and 2022-23**

C. Power Point Presentation - Budget 2020-21

D. SACS School District and Workers Compensation

Certifications - Signature Required

E. State Budget in state's SACS Format

- 1 General Fund 01**
- 2 Deferred Maintenance Fund 14**
- 3 Multi Year Projection**
- 4 Criteria and Standards**
- 5 Technical Reviews**

NICASIO SCHOOL DISTRICT 2020-21 Budget Report ~ General Fund

KEY BUDGET ASSUMPTIONS

The following Budget Assumptions are based on the California School Finance and Management Conference and the Marin County Office of Education Common Message, developed through collaboration with other California educational organizations and the California Dept of Finance.

Common Message:

On May 14, 2020 the Governor presented an overview of the May Revision. "This is no normal year. And this is no ordinary May Revision". With a budget deficit of \$54 billion, very different from his January proposal with a proposed \$5.6 billion surplus, the Governor meticulously outlined a variety of budget balancing strategies, including a variety of cancelled expansions, tax suspensions, deferrals, use of reserve funds and reductions. Since mid-March, more than 4 million Californians have become unemployed. The state's revenue sources have dropped and projections of the state's main-revenue sources-personal income tax, sales and use tax and corporation tax-have been reduced in the budget year by 25.5% and 22.7% respectively. These revenues comprise more than 90% of the general fund revenue.

The Governor in his May Revision takes action to bring expenditures in line with available funding, using reserves to soften the blow. He is implementing a 10% cut to state programs including K-12 and higher education, childcare and other state programs. Recognizing a statutory programs COLA that flows into LCFF, he has applied the 10% reduction, which will net a 7.92% decline in the LCFF base grant amount. The May Revision proposes \$4.4 billion in federal funding to LEAs to mitigate inequitable learning exacerbated by the COVID-19 pandemic. The Governor is proposing two thirds of the funding be allocated to districts with a high concentration of English learners, low income and foster youth on a per ADA basis and one-third of the funding be distributed based on the count of Special Education students.

Summary:

The Common Message is designed to assist LEAs in developing budgets and interim reports and is based on the Governor's May Revision. How this information affects each LEA is unique. It is noted the Senate Budget and Fiscal Review Committee released a pending Senate Version of the Budget 2020-21 on May 27, 2020 that reflects many of the proposed cuts to K-12 education, relying on cash deferrals, reserves and borrowing should federal stimulus finding fail to materialize. With this in mind, LEAs should evaluate their individual educational and financial risks. Finally, as we've seen in previous recessions, there is the possibility of a mid-year cut that could come as soon as August following the state's postponed July 15 personal and corporate tax collections.

BUDGET ASSUMPTIONS:

REVENUES: 2020-21

1. LCFF/Property Taxes = \$ 730,578 (State Aid \$ 43,008 and Property Tax Revenue \$ 697,570)

- Property taxes estimated at 2% growth from 2019-20 (based on most current County estimated Property Tax Revenues-Roll in Progress 06/01/20).
- Annual transfer to Deferred Maintenance Fund (\$ 10,000)
- LCFF funding based on the 2020-21 estimates compiled by the Marin County Office of Education (MCOE) which includes 10% reduction to state categorical funds/state aid
- Education Protection Account 2020-21 LCFF estimate MCOE

2. Federal Revenue = \$ 28,810 (Special Education Funding \$ 8,727, Title II \$ 1,057, Title III \$ 1,234 and REAP (Rural Education Grant) \$17,792)

- No carryover budgeted and no increases for COLA. With the exception of Special Education, which has a projected increase based on the current SELPA Fiscal Allocation Plan (FAP), all other Federal programs projected with a 10% decrease in funding.

3. State Revenue = \$ 42,038 (Mandated Cost Grant \$1,218 Lottery \$5,970, Special Education \$ 3,169 and STRS on Behalf payment \$ 31,489))

- All prior year one time funding eliminated from the proposed budget
- Both Unrestricted and Restricted lottery funds reduced 15% , Special Education as per Fiscal Allocation Plan
- STRS on Behalf : expense to record the payment made by the State "on-behalf" of the district employees. There is no net impact to this change in accounting as is budgeted with an offsetting increase to revenues.

4. Local Revenues = \$ 285,956 (Parcel Tax \$201,593, Interest on GF \$ 5,000, Interagency Services for the Superintendent \$ 12,000 (there is an offsetting contribution to revenue to make this expenditure neutral: Use of Facilities fees \$500 and Foundation Grant request to cover Program: \$44,170, Special Education Transfer \$18,582

Special Education AB 602 revenue – (transfer from SELPA-Special Education Local Plan Area) revised to reflect budget per the SELPA estimated budget allocation.

- Parcel tax budgeted flat with no increase - total projected revenue \$ 201,593

EXPENDITURES: 2020-21

1. Salaries & Benefits = \$ 520,681

Certificated Salaries: \$ 285,185

Classified Salaries: \$ 176,323

Employee Benefits: \$ 147,480

- Certificated salaries include the following staffing by formula:
 - 3.0 FTE Certificated ; classroom teachers
 - .60 FTE Certificated Administration
 - substitute time as estimated from prior years
- Classified salaries include the following staffing by formula:
 - 1.87 FTE Classified support staff including custodial, clerical, campus support, aides, subject experts
 - .8 FTE Confidential Classified (district office)
- Statutory benefits (employer costs):
 - All staffing adjusted to appropriate step & column per salary schedule: average cost 3% increase**
 - All open classified positions budgeted; classroom aide and English Language support pending**
 - Health benefits: Kaiser estimate increase 15% increase dental and vision coverage 5%
 - STRS rate 16.15% governor's proposed rate: original proposed rate was 18.4% (Increased cost of STRS at higher percentage would be \$ 6,177)
 - PERS rate 22.68% (district used the original proposal rate for PERS)
 - Social Security rate 6.2%
 - Medicare rate 1.45%

SUI rate .05 % per EDD

Worker's Compensation rate 1.57%

- Certificated Total payroll tax rate= 19.22 %
- Classified Total payroll tax rate = 9.27 % w/o PERS
- Classified Total payroll tax rate = 31.95 % with PERS

2. Other: Books/Supplies, Services/Operating Expenditures, Other Out-go and Other Financing Sources/Uses
= \$ 422,271

All prior year one time expenditures for books/supplies and or services have been eliminated from the proposed budget:

- Textbooks/classroom, library and PE supplies increased by 3% which has been standard practice
- Custodial and maintenance supplies - Janitorial supplies increased by \$2,500 for Educational Protective Equipment(EPE)
- Budget increased by \$10,000 for the cost of district paid meals - participation will be determined by eligibility criteria at the beginning of the school year
- Marin County Office of Education support/contracts (Nursing, Psychologist, Data Processing Support) - based on proposed contracts through MCOE
- Operational Expenditures; utilities, sewer, trash, (utilities 3% increase) water testing and all permits - no increase
- Funds allocated toward professional development for staff will be determined by the Title II allocation
- Special Education/technology/legal and audit contracts based on updated contracts from providers
- Excess Cost charged by MCOE for resource and speech teacher, Special Day class placement - budget based on latest updated SELPA Excess Cost projection. Special Education increased for 1 additional student placement in a Special Day Class with authorized parent transportation costs.

3. Reserves = \$ 210,315 *Unassigned/Unappropriated Reserve:*

- Designated for Economic Uncertainties remains at 5% (state requirement/law) of adopted budget operating expenditures (\$ 71,000)
- Maintained Board Designated reserve for Economic Uncertainties per Board Policy of \$ 186,325
- Restricted reserves estimated to be \$ 65,381. Actual reserves will be determined when the District's books are closed.

2021-22 and 2022-23 General Fund ~ Multi Year Projection Factors

REVENUES

1. Property taxes estimated at 0% growth for both years per LCFF calculation
2. LCFF funding based on the 2012-2013 apportionments with a "Basic Aid Fair Share "; calculations for LCFF; which include funding for the Education Protection Account (EPA) provided by the Marin County Office of Education (MCOE)
3. Federal Revenue budgeted flat for both years
4. State Revenue being maintained with the 10% reduction to LCFF State Aid
5. Local Revenue remains flat including interest and Parcel Tax

EXPENDITURES

1. *Salaries & Benefits*

- 2021-22
 1. 2020-21 Level.
 - ✓ Projected step and column adjustments included in salary projections.
 - ✓ 15% increase projected for Kaiser Health benefits
 - ✓ Benefits updated to include effects of step and column increases.
- 2022-23 Staffing
 1. 2021-22 Level.

- ✓ Projected step and column adjustments included in salary projections.
- ✓ Benefits updated to include effects of step and column increases.
- ✓ 15% increase projected for Kaiser Health benefits

2. *Non-Salary accounts*

Unrestricted/Restricted:

- Continued contribution of \$ 10,000 to the Deferred Maintenance Fund 14
- Funding for books and supplies reflect reduction of all carryover balances from prior year, \$8,000 increase in 2021-22 for textbook costs
- Increase of 3% for services and other operating expenditures
- Increase of 5% in other outgo expenditures (Excess Cost) to match current year increase

RESERVES

1. Both years: Designated for Economic Uncertainties remains at 5% of adopted budget operating expenditures
2. Designated Board reserve maintained in both out years: 2021-22 and 2022-23.
3. Nicasio has not settled negotiations with staff for 2020-21 budget year nor the two projected out years, which accounts for the higher than normal ending balances. Any settled negotiations with staff will impact the district's ending balance reserves.
4. Restricted reserves reflect changes in staffing costs traditionally budgeted to the district's Parcel Tax. These savings, estimated to be \$ 34,381 in the 2020-21 budget year, remain unassigned in the multiyear projections, increasing each year.

NOTE:

- Nicasio's Board of Trustees will be working towards decreasing deficit budgeting

2020-21 Budget Knowns, Unknowns and Caveats

After many online Zoom meetings of Marin County's district business Officials, a list was suggested; a list of both the knowns and unknowns related to budget development for our particular district. As a small, rural community school district, our needs are unique as are all other districts in their own right. This list was suggested and presented to the group with the understanding it would change constantly as new information emerged, would need adjustment based on our assumptions for 2020-21 and would probably not be complete due to the overarching theme of this process; No one really knows yet..... the list below represents issues I have seen as I tried to come up with reasonable assumptions. I know it's not complete but thought it was well worth seeing as part of our discussion of the proposed budget for 2020-21.

Knowns:

- Going into an environment with reduced revenues
- Changing operations and delivery methods
- Knowing what to do, but having to do it differently
- Having the right people on board to make the shifts that may be necessary
- Scheduling regular school start in August
- Having the small class sizes that will enable the district to meet County Public Health requirements

Unknown:

- What the future deterioration of the State budget look like for education?
- What will the reopening of the school look like?
- Classroom staffing needs?
- Additional custodial time required?
- What additional procedures need to be in place to safely provide lunches to eligible students?

- How might our attendance accounting practices change?
- Will there be a " Fair Share" for community funded districts (Basic Aid)?
- What will new/changing safety and health compliance requirements look like
- To Be Continued

page 1

NICASIO SCHOOL DISTRICT
BUDGET AND MULTI YEAR PROJECTIONS

2020-21 Projected Budget

	1	2	3	4
	2019-20	2020-21	2021-22	2022-23
	ESTIMATED ACTUALS	BUDGET	MYP	MYP
LCFF Sources	719,979	730,578	730,566	730,566
Federal Revenues	23,426	28,810	28,810	28,810
State Revenues	47,734	42,038	42,337	42,647
Local Revenues	306,247	285,956	287,472	289,267
Total Revenues	1,097,386	1,087,382	1,089,185	1,091,290
Certificated	327,336	285,185	293,740	302,552
Classified	182,426	176,323	178,881	181,509
Benefits	157,891	147,480	159,786	174,554
Supplies	33,031	37,770	46,059	40,275
Services	281,921	263,366	271,204	279,824
Capital Outlay		-		
Transfers to Agencies	102,576	121,135	126,815	132,779
Total Expenditures	1,085,181	1,031,259	1,076,485	1,111,493
Net Change	12,205	56,123	12,700	(20,203)
Beginning Fund Balance	477,136	489,341	545,464	558,164
Ending Fund Balance	489,341	545,464	558,164	537,961
Components of Ending Fund Balance	2019-20 Estimated Actuals	2020-21 Budget	2021-22 MYP	2022-23 MYP
Restricted	29,114	65,381	89,102	116,051
Reserved for Revolving Cash	1,000	1,000	1,000	1,000
Economic Uncertainty	66,000	71,000	71,000	71,000
Board Reserve for Uncertainty	141,325	141,325	141,325	141,325
Board Reserve for Special Education	45,000	45,000	45,000	45,000
Undesignated/Unappropriated	206,902	221,758	210,737	163,585
	489,341	545,464	558,164	537,961
Economic Uncertainty - state required	5%	5%	5%	5%
Board reserve for uncertainty	13%	14%	14%	13%
Board reserve for Special Education	4%	4%	4%	4%
Undesignated/Unappropriated	19%	22%	20%	15%
Total reserves available for uncertainty	<u>41%</u>	<u>45%</u>	<u>43%</u>	<u>37%</u>

NICASIO School District

2020-21 Budget
Overview

June 18, 2020

NICASIO SCHOOL DISTRICT

Revenue Detail

2020-21

Revenue Source	Budget Adoption	2019– 20Estimated Actuals
Property Tax/LCFF Limit Sources	\$ 730,578	\$ 719,979
Federal Revenues (Special Ed, Title II-III, REAP)	\$ 28,810	\$ 23,426
Other State Revenues (Mandated Costs Block Grant, 1x Funding, Lottery)	\$ 42,038	\$ 47,734
Other Local Income (Parcel Tax, Interagency Services, Foundation Grants, MCOE Sp Ed Transfer)	\$ 285,956	\$ 306,247
Total Revenues	\$ 1,087,382	\$ 1,097,386

Property Tax/LCFF Sources Total Revenues \$ 730,578

Property Tax Revenues \$ 697,570

❖ LCFF Principal Apportionment	\$ 35,630
❖ Education Protection Acct (EPA)	\$ 7,378
❖ LCFF Transfer Deferred Mt.	-\$ 10,000

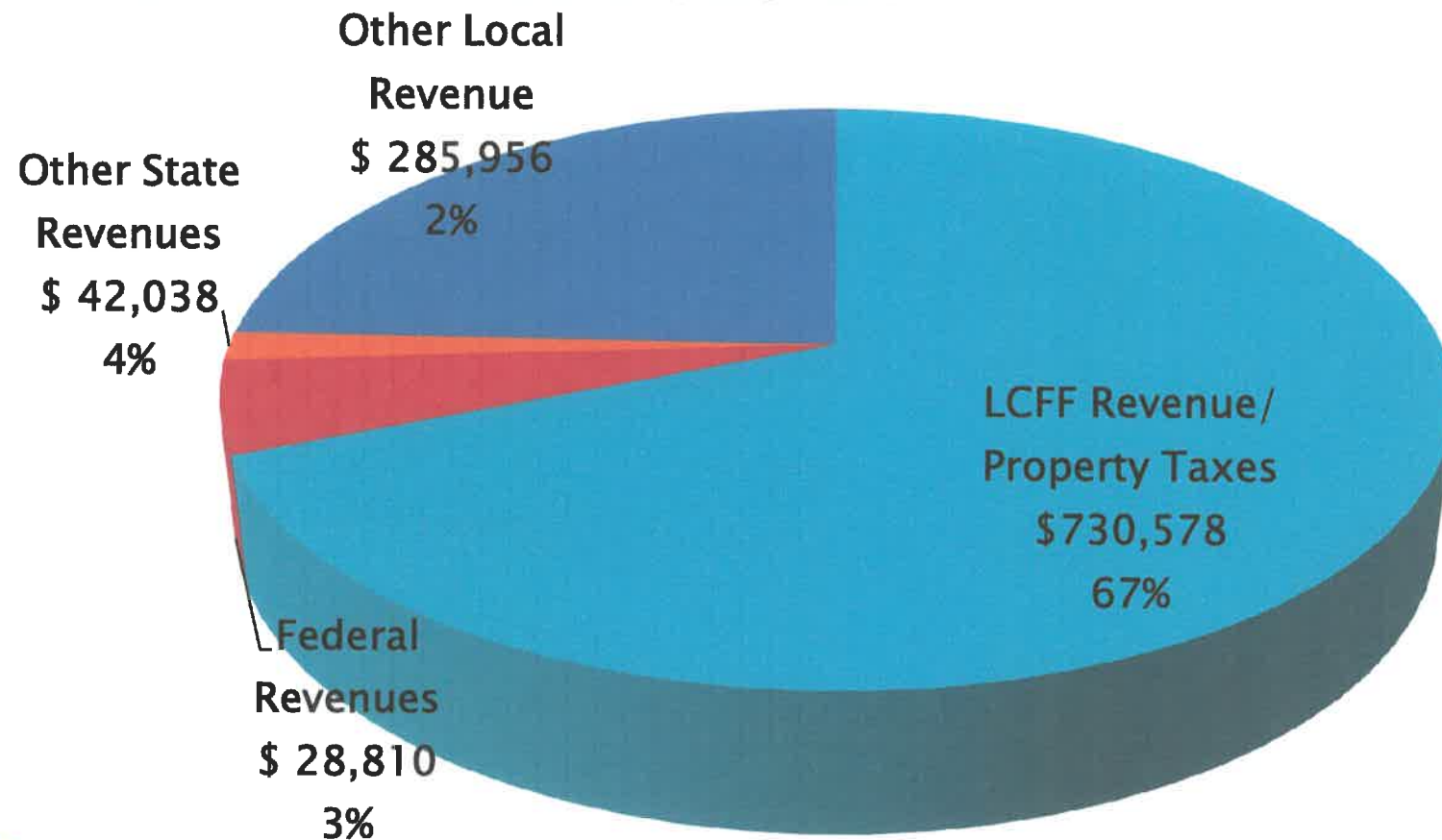
TOTAL LCFF SOURCES \$ 730,578

❖ NOTE: District budgeted a 2% increase in property taxes over prior year.



NICASIO SCHOOL DISTRICT

Total Revenues 2020-21



12/06/18

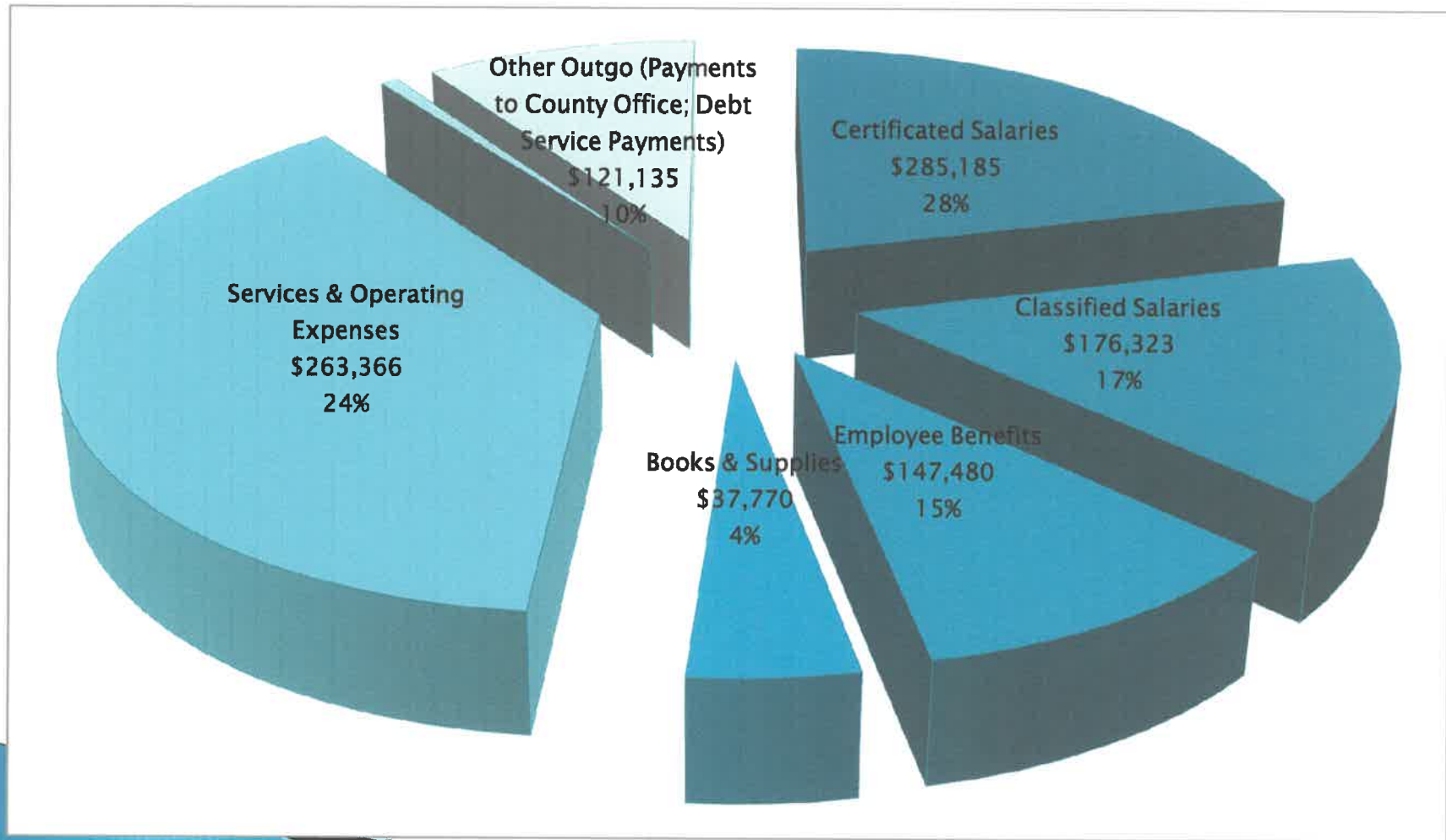
NICASIO SCHOOL DISTRICT

2020-21 Total Expenditure Details

Expenditure Type	Budget Adoption	2019-20 Estimated Actuals
Certificated Salaries	\$ 285,185	\$ 327,336
Classified Salaries	\$ 176,323	\$ 182,426
Employee Benefits	\$ 147,480	\$ 157,891
Books & Supplies	\$ 37,770	\$ 33,037
Services & Operating Expenses	\$ 263,366	\$ 281,921
Other Outgo (Payments to County Office; Debt Service Payments)	\$ 121,135	\$ 102,576
Total Expenditures	\$ 1,031,259	\$ 1,085,181

NICASIO SCHOOL DISTRICT

Expenditures 2020-21



12/06/18

ANNUAL BUDGET REPORT:
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

☒

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

☒

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: www.nicasioschool.org

Date: June 8, 2020

Place: www.nicasioschool.org

Date: June 18, 2020

Time: 05:00 PM

Adoption Date: June 18, 2020

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Margaret Bonardi

Telephone: 415-662-2184

Title: CBO

E-mail: cbo@nicasioschool.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

July 1 Budget
FINANCIAL REPORTS
2020-21 Budget
School District Certification

21 65409 0000000
Form CB

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

July 1 Budget
FINANCIAL REPORTS
2020-21 Budget
School District Certification

21 65409 0000000
Form CB

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	
			n/a	
			n/a	
			n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			Not Applicable	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

July 1 Budget
FINANCIAL REPORTS
2020-21 Budget
School District Certification

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

- (☐) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

- (☒) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
MARIN SCHOOLS INSURANCE AUTHORITY (MSIA)

- (☐) This school district is not self-insured for workers' compensation claims.

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Jun 18, 2020

For additional information on this certification, please contact:

Name: MARGARET BONARDI
Title: CBO
Telephone: 415-664-2184
E-mail: cbo@nicasioschool.org

NICASIO SCHOOL DISTRICT

2020-21

BUDGET

FUND 01

General Fund

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	719,979.00	0.00	719,979.00	730,578.00	0.00	730,578.00	1.5%
2) Federal Revenue		8100-8299	0.00	23,426.00	23,426.00	0.00	28,810.00	28,810.00	23.0%
3) Other State Revenue		8300-8599	6,155.00	41,579.00	47,734.00	5,705.00	36,333.00	42,038.00	-11.9%
4) Other Local Revenue		8600-8799	26,679.00	279,568.00	306,247.00	22,174.00	263,782.00	285,956.00	-6.6%
5) TOTAL, REVENUES			752,813.00	344,573.00	1,097,386.00	758,457.00	328,925.00	1,087,382.00	-0.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	220,352.00	106,984.00	327,336.00	221,939.00	63,246.00	285,185.00	-12.9%
2) Classified Salaries		2000-2999	137,390.00	45,036.00	182,426.00	135,594.00	40,729.00	176,323.00	-3.3%
3) Employee Benefits		3000-3999	96,859.00	61,032.00	157,891.00	88,307.00	59,173.00	147,480.00	-6.6%
4) Books and Supplies		4000-4999	17,165.00	15,866.00	33,031.00	27,295.00	10,475.00	37,770.00	14.3%
5) Services and Other Operating Expenditures		5000-5999	200,784.00	81,137.00	281,921.00	169,543.00	93,823.00	263,366.00	-6.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,530.00	95,046.00	102,576.00	7,530.00	113,605.00	121,135.00	18.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			680,080.00	405,101.00	1,085,181.00	650,208.00	381,051.00	1,031,259.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			72,733.00	(60,528.00)	12,205.00	108,249.00	(52,126.00)	56,123.00	359.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(58,214.00)	58,214.00	0.00	(88,393.00)	88,393.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(58,214.00)	58,214.00	0.00	(88,393.00)	88,393.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,519.00	(2,314.00)	12,205.00	19,856.00	36,267.00	56,123.00	359.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	445,707.67	31,428.27	477,135.94	460,226.67	29,114.27	489,340.94	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			445,707.67	31,428.27	477,135.94	460,226.67	29,114.27	489,340.94	2.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			445,707.67	31,428.27	477,135.94	460,226.67	29,114.27	489,340.94	2.6%
2) Ending Balance, June 30 (E + F1e)			460,226.67	29,114.27	489,340.94	480,082.67	65,381.27	545,463.94	11.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	29,114.27	29,114.27	0.00	65,381.27	65,381.27	124.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	186,325.30	0.00	186,325.30	186,325.30	0.00	186,325.30	0.0%
Special Education	0000	9780				45,000.00		45,000.00	
Board Reserve	0000	9780				135,219.00		135,219.00	
Special Education Reserve	0000	9780	45,000.00		45,000.00				
Board Reserve	0000	9780	135,219.00		135,219.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	71,000.00	0.00	71,000.00	71,000.00	0.00	71,000.00	0.0%
Unassigned/Unappropriated Amount		9790	201,901.37	0.00	201,901.37	221,757.37	0.00	221,757.37	9.8%

			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
G. ASSETS									
1) Cash									
a) in County Treasury		9110	657,603.92	24,180.91	681,784.83				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	1,000.00	0.00	1,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	177.00	177.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			658,603.92	24,357.91	682,961.83				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	32,947.27	94.68	33,041.95				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			32,947.27	94.68	33,041.95				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
(G9 + H2) - (I6 + J2)			625,656.65	24,263.23	649,919.88				

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	39,589.00	0.00	39,589.00	35,630.00	0.00	35,630.00	-10.0%
Education Protection Account State Aid - Current Year		8012	7,782.00	0.00	7,782.00	7,378.00	0.00	7,378.00	-5.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	3,653.00	0.00	3,653.00	2,978.00	0.00	2,978.00	-18.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	667,013.00	0.00	667,013.00	680,475.00	0.00	680,475.00	2.0%
Unsecured Roll Taxes		8042	12,820.00	0.00	12,820.00	13,495.00	0.00	13,495.00	5.3%
Prior Years' Taxes		8043	622.00	0.00	622.00	622.00	0.00	622.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			731,479.00	0.00	731,479.00	740,578.00	0.00	740,578.00	1.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(10,000.00)		(10,000.00)	(10,000.00)		(10,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,500.00)	0.00	(1,500.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			719,979.00	0.00	719,979.00	730,578.00	0.00	730,578.00	1.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	382.00	382.00	0.00	7,495.00	7,495.00	1862.0%
Special Education Discretionary Grants		8182	0.00	2,529.00	2,529.00	0.00	1,232.00	1,232.00	-51.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,175.00	1,175.00		1,057.00	1,057.00	-10.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		1,368.00	1,368.00		1,234.00	1,234.00	-9.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act		8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	17,972.00	17,972.00	0.00	17,792.00	17,792.00	-1.0%
TOTAL, FEDERAL REVENUE			0.00	23,426.00	23,426.00	0.00	28,810.00	28,810.00	23.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,218.00	0.00	1,218.00	1,218.00	0.00	1,218.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,772.00	1,674.00	6,446.00	4,295.00	1,675.00	5,970.00	-7.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	165.00	39,905.00	40,070.00	192.00	34,658.00	34,850.00	-13.0%
TOTAL, OTHER STATE REVENUE			6,155.00	41,579.00	47,734.00	5,705.00	36,333.00	42,038.00	-11.9%

			2019-20 Estimated Actuals			2020-21 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	201,593.00	201,593.00	0.00	201,593.00	201,593.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,000.00	0.00	8,000.00	5,000.00	0.00	5,000.00	-37.5%
Net Increase (Decrease) in the Fair Value of Investments									
		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	12,000.00	0.00	12,000.00	12,000.00	0.00	12,000.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,005.00	58,646.00	60,651.00	500.00	43,607.00	44,107.00	-27.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	4,674.00	0.00	4,674.00	4,674.00	0.00	4,674.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		19,329.00	19,329.00		18,582.00	18,582.00	-3.9%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,679.00	279,568.00	306,247.00	22,174.00	263,782.00	285,956.00	-6.6%
TOTAL, REVENUES			752,813.00	344,573.00	1,097,386.00	758,457.00	328,925.00	1,087,382.00	-0.9%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	148,448.00	106,984.00	255,432.00	149,952.00	63,246.00	213,198.00	-16.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	71,904.00	0.00	71,904.00	71,987.00	0.00	71,987.00	0.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			220,352.00	106,984.00	327,336.00	221,939.00	63,246.00	285,185.00	-12.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	23,100.00	45,036.00	68,136.00	23,317.00	40,729.00	64,046.00	-6.0%
Classified Support Salaries		2200	36,024.00	0.00	36,024.00	35,372.00	0.00	35,372.00	-1.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	76,766.00	0.00	76,766.00	75,405.00	0.00	75,405.00	-1.8%
Other Classified Salaries		2900	1,500.00	0.00	1,500.00	1,500.00	0.00	1,500.00	0.0%
TOTAL, CLASSIFIED SALARIES			137,390.00	45,036.00	182,426.00	135,594.00	40,729.00	176,323.00	-3.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	40,981.00	47,783.00	88,764.00	35,924.00	41,707.00	77,631.00	-12.5%
PERS		3201-3202	21,618.00	0.00	21,618.00	18,437.00	0.00	18,437.00	-14.7%
OASDI/Medicare/Alternative		3301-3302	13,298.00	4,629.00	17,927.00	13,158.00	4,025.00	17,183.00	-4.2%
Health and Welfare Benefits		3401-3402	14,355.00	5,465.00	19,820.00	13,788.00	11,725.00	25,513.00	28.7%
Unemployment Insurance		3501-3502	188.00	82.00	270.00	185.00	83.00	268.00	-0.7%
Workers' Compensation		3601-3602	6,419.00	3,073.00	9,492.00	6,815.00	1,633.00	8,448.00	-11.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			96,859.00	61,032.00	157,891.00	88,307.00	59,173.00	147,480.00	-6.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	3,000.00	2,000.00	5,000.00	3,000.00	2,000.00	5,000.00	0.0%
Books and Other Reference Materials		4200	0.00	1,674.00	1,674.00	0.00	1,675.00	1,675.00	0.1%
Materials and Supplies		4300	12,165.00	8,475.00	20,640.00	20,295.00	3,800.00	24,095.00	16.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	2,000.00	3,717.00	5,717.00	4,000.00	3,000.00	7,000.00	22.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,165.00	15,866.00	33,031.00	27,295.00	10,475.00	37,770.00	14.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	18,309.00	18,309.00	New
Travel and Conferences		5200	5,720.00	1,175.00	6,895.00	478.00	1,057.00	1,535.00	-77.7%
Dues and Memberships		5300	2,300.00	0.00	2,300.00	2,075.00	0.00	2,075.00	-9.8%
Insurance		5400 - 5450	6,403.00	0.00	6,403.00	6,938.00	0.00	6,938.00	8.4%
Operations and Housekeeping Services		5500	43,350.00	0.00	43,350.00	39,000.00	0.00	39,000.00	-10.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,533.00	0.00	9,533.00	5,930.00	0.00	5,930.00	-37.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	121,648.00	73,962.00	195,610.00	110,422.00	68,457.00	178,879.00	-8.6%
Communications		5900	11,830.00	6,000.00	17,830.00	4,700.00	6,000.00	10,700.00	-40.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			200,784.00	81,137.00	281,921.00	169,543.00	93,823.00	263,366.00	-6.6%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	95,046.00	95,046.00	0.00	113,605.00	113,605.00	19.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	2,637.00	0.00	2,637.00	2,637.00	0.00	2,637.00	0.0%
Other Debt Service - Principal		7439	4,893.00	0.00	4,893.00	4,893.00	0.00	4,893.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,530.00	95,046.00	102,576.00	7,530.00	113,605.00	121,135.00	18.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			680,080.00	405,101.00	1,085,181.00	650,208.00	381,051.00	1,031,259.00	-5.0%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(133,214.00)	133,214.00	0.00	(163,393.00)	163,393.00	0.00	0.0%
Contributions from Restricted Revenues		8990	75,000.00	(75,000.00)	0.00	75,000.00	(75,000.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(58,214.00)	58,214.00	0.00	(88,393.00)	88,393.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(58,214.00)	58,214.00	0.00	(88,393.00)	88,393.00	0.00	0.0%

			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	719,979.00	0.00	719,979.00	730,578.00	0.00	730,578.00	1.5%
2) Federal Revenue		8100-8299	0.00	23,426.00	23,426.00	0.00	28,810.00	28,810.00	23.0%
3) Other State Revenue		8300-8599	6,155.00	41,579.00	47,734.00	5,705.00	36,333.00	42,038.00	-11.9%
4) Other Local Revenue		8600-8799	26,679.00	279,568.00	306,247.00	22,174.00	263,782.00	285,956.00	-6.6%
5) TOTAL, REVENUES			752,813.00	344,573.00	1,097,386.00	758,457.00	328,925.00	1,087,382.00	-0.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	244,644.00	239,590.00	484,234.00	228,960.00	185,680.00	414,640.00	-14.4%
2) Instruction - Related Services	2000-2999		230,880.00	382.00	231,262.00	213,441.00	0.00	213,441.00	-7.7%
3) Pupil Services	3000-3999		1,900.00	65,925.00	67,825.00	11,900.00	79,766.00	91,666.00	35.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		85,119.00	3,500.00	88,619.00	84,397.00	2,000.00	86,397.00	-2.5%
8) Plant Services	8000-8999		110,007.00	658.00	110,665.00	103,980.00	0.00	103,980.00	-6.0%
9) Other Outgo	9000-9999		7,530.00	95,046.00	102,576.00	7,530.00	113,605.00	121,135.00	18.1%
10) TOTAL, EXPENDITURES			680,080.00	405,101.00	1,085,181.00	650,208.00	381,051.00	1,031,259.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			72,733.00	(60,528.00)	12,205.00	108,249.00	(52,126.00)	56,123.00	359.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(58,214.00)	58,214.00	0.00	(88,393.00)	88,393.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(58,214.00)	58,214.00	0.00	(88,393.00)	88,393.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,519.00	(2,314.00)	12,205.00	19,856.00	36,267.00	56,123.00	359.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	445,707.67	31,428.27	477,135.94	460,226.67	29,114.27	489,340.94	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			445,707.67	31,428.27	477,135.94	460,226.67	29,114.27	489,340.94	2.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			445,707.67	31,428.27	477,135.94	460,226.67	29,114.27	489,340.94	2.6%
2) Ending Balance, June 30 (E + F1e)			460,226.67	29,114.27	489,340.94	480,082.67	65,381.27	545,463.94	11.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	29,114.27	29,114.27	0.00	65,381.27	65,381.27	124.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	186,325.30	0.00	186,325.30	186,325.30	0.00	186,325.30	0.0%
Special Education	0000	9780				45,000.00		45,000.00	
Board Reserve	0000	9780				135,219.00		135,219.00	
Special Education Reserve	0000	9780	45,000.00		45,000.00				
Board Reserve	0000	9780	135,219.00		135,219.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	71,000.00	0.00	71,000.00	71,000.00	0.00	71,000.00	0.0%
Unassigned/Unappropriated Amount		9790	201,901.37	0.00	201,901.37	221,757.37	0.00	221,757.37	9.8%

Nicasio Elementary
Marin County

July 1 Budget
General Fund
Exhibit: Restricted Balance Detail

21 65409 0000000
Form 01

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
5810	Other Restricted Federal	0.00	2,385.00
6230	California Clean Energy Jobs Act	342.62	342.62
6300	Lottery: Instructional Materials	1,843.15	1,843.15
9010	Other Restricted Local	26,928.50	60,810.50
Total, Restricted Balance		29,114.27	65,381.27

NICASIO SCHOOL DISTRICT

2020-21

BUDGET

FUND 14

Deferred Maintenance

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	10,000.00	10,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	0.0%
5) TOTAL, REVENUES			10,500.00	10,500.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,000.00	7,500.00	50.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,000.00	7,500.00	50.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,500.00	3,000.00	-45.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,500.00	3,000.00	-45.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,327.12	41,827.12	15.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,327.12	41,827.12	15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,327.12	41,827.12	15.1%
2) Ending Balance, June 30 (E + F1e)			41,827.12	44,827.12	7.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	41,827.12	44,827.12	7.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	35,279.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			35,279.19		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	49.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			49.74		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			35,229.45		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	10,000.00	10,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			10,000.00	10,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	500.00	500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	500.00	0.0%
TOTAL, REVENUES			10,500.00	10,500.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	7,500.00	50.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,000.00	7,500.00	50.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,000.00	7,500.00	50.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	730,578.00	0.00%	730,566.00	0.00%	730,566.00
2. Federal Revenues	8100-8299	28,810.00	0.00%	28,810.00	0.00%	28,810.00
3. Other State Revenues	8300-8599	42,038.00	0.71%	42,337.00	0.73%	42,647.00
4. Other Local Revenues	8600-8799	285,956.00	0.53%	287,472.00	0.62%	289,267.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		1,087,382.00	0.17%	1,089,185.00	0.19%	1,091,290.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				285,185.00		293,740.00
b. Step & Column Adjustment				8,555.00		8,812.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	285,185.00	3.00%	293,740.00	3.00%	302,552.00
2. Classified Salaries						
a. Base Salaries				176,323.00		178,881.00
b. Step & Column Adjustment				2,558.00		2,628.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	176,323.00	1.45%	178,881.00	1.47%	181,509.00
3. Employee Benefits	3000-3999	147,480.00	8.34%	159,786.00	9.24%	174,554.00
4. Books and Supplies	4000-4999	37,770.00	21.95%	46,059.00	-12.56%	40,275.00
5. Services and Other Operating Expenditures	5000-5999	263,366.00	2.98%	271,204.00	3.18%	279,824.36
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	121,135.00	4.69%	126,815.00	4.70%	132,779.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,031,259.00	4.39%	1,076,485.00	3.25%	1,111,493.36
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		56,123.00		12,700.00		(20,203.36)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		489,340.94		545,463.94		558,163.94
2. Ending Fund Balance (Sum lines C and D1)		545,463.94		558,163.94		537,960.58
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	65,381.27		89,102.27		116,051.27
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	186,325.30		186,325.00		186,325.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	71,000.00		71,000.00		71,000.00
2. Unassigned/Unappropriated	9790	221,757.37		210,736.67		163,584.31
f. Total Components of Ending Fund Balance		545,463.94		558,163.94		537,960.58
(Line D3f must agree with line D2)						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	71,000.00		71,000.00		71,000.00
c. Unassigned/Unappropriated	9790	221,757.37		210,736.67		163,584.31
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		292,757.37		281,736.67		234,584.31
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		28.39%		26.17%		21.11%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		36.83		36.83		36.83
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,031,259.00		1,076,485.00		1,111,493.36
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		1,031,259.00		1,076,485.00		1,111,493.36
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		51,562.95		53,824.25		55,574.67
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		71,000.00		71,000.00		71,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		71,000.00		71,000.00		71,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	730,578.00	0.00%	730,566.00	0.00%	730,566.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	5,705.00	3.77%	5,920.00	3.82%	6,146.00
4. Other Local Revenues	8600-8799	22,174.00	-2.25%	21,674.00	-1.04%	21,449.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(88,393.00)	7.46%	(94,988.00)	10.00%	(104,487.00)
6. Total (Sum lines A1 thru A5c)		670,064.00	-1.03%	663,172.00	-1.43%	653,674.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				221,939.00		228,597.00
b. Step & Column Adjustment				6,658.00		6,858.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	221,939.00	3.00%	228,597.00	3.00%	235,455.00
2. Classified Salaries						
a. Base Salaries				135,594.00		136,930.00
b. Step & Column Adjustment				1,336.00		1,369.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	135,594.00	0.99%	136,930.00	1.00%	138,299.00
3. Employee Benefits	3000-3999	88,307.00	12.36%	99,224.00	13.00%	112,123.00
4. Books and Supplies	4000-4999	27,295.00	0.75%	27,500.00	1.00%	27,775.00
5. Services and Other Operating Expenditures	5000-5999	169,543.00	2.87%	174,412.00	3.00%	179,644.36
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,530.00	0.00%	7,530.00	0.00%	7,530.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		650,208.00	3.69%	674,193.00	3.95%	700,826.36
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		19,856.00		(11,021.00)		(47,152.36)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1c)		460,226.67		480,082.67		469,061.67
2. Ending Fund Balance (Sum lines C and D1)		480,082.67		469,061.67		421,909.31
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	186,325.30		186,325.00		186,325.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	71,000.00		71,000.00		71,000.00
2. Unassigned/Unappropriated	9790	221,757.37		210,736.67		163,584.31
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		480,082.67		469,061.67		421,909.31

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	71,000.00		71,000.00		71,000.00
c. Unassigned/Unappropriated	9790	221,757.37		210,736.67		163,584.31
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		292,757.37		281,736.67		234,584.31
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	28,810.00	0.00%	28,810.00	0.00%	28,810.00
3. Other State Revenues	8300-8599	36,333.00	0.23%	36,417.00	0.23%	36,501.00
4. Other Local Revenues	8600-8799	263,782.00	0.76%	265,798.00	0.76%	267,818.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	88,393.00	7.46%	94,988.00	10.00%	104,487.00
6. Total (Sum lines A1 thru A5c)		417,318.00	2.08%	426,013.00	2.72%	437,616.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				63,246.00		65,143.00
b. Step & Column Adjustment				1,897.00		1,954.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	63,246.00	3.00%	65,143.00	3.00%	67,097.00
2. Classified Salaries						
a. Base Salaries				40,729.00		41,951.00
b. Step & Column Adjustment				1,222.00		1,259.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	40,729.00	3.00%	41,951.00	3.00%	43,210.00
3. Employee Benefits	3000-3999	59,173.00	2.35%	60,562.00	3.09%	62,431.00
4. Books and Supplies	4000-4999	10,475.00	77.17%	18,559.00	-32.65%	12,500.00
5. Services and Other Operating Expenditures	5000-5999	93,823.00	3.16%	96,792.00	3.50%	100,180.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	113,605.00	5.00%	119,285.00	5.00%	125,249.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		381,051.00	5.57%	402,292.00	2.08%	410,667.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		36,267.00		23,721.00		26,949.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		29,114.27		65,381.27		89,102.27
2. Ending Fund Balance (Sum lines C and D1)		65,381.27		89,102.27		116,051.27
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	65,381.27		89,102.27		116,051.27
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		65,381.27		89,102.27		116,051.27

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

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

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	49	40		
Charter School				
Total ADA	49	40	18.4%	Not Met
Second Prior Year (2018-19)				
District Regular		40		
Charter School	35			
Total ADA	35	40	N/A	Met
First Prior Year (2019-20)				
District Regular		39		
Charter School	38	0		
Total ADA	38	39	N/A	Met
Budget Year (2020-21)				
District Regular	37			
Charter School	0			
Total ADA	37			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)					
District Regular			43		
Charter School		50			
Total Enrollment		50	43	14.0%	Not Met
Second Prior Year (2018-19)					
District Regular			39		
Charter School		37			
Total Enrollment		37	39	N/A	Met
First Prior Year (2019-20)					
District Regular			39		
Charter School		40			
Total Enrollment		40	39	2.5%	Met
Budget Year (2020-21)					
District Regular					
Charter School		40			
Total Enrollment		40			

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	40	43	
Charter School		0	
Total ADA/Enrollment	40	43	93.0%
Second Prior Year (2018-19)			
District Regular	38	39	
Charter School			
Total ADA/Enrollment	38	39	97.4%
First Prior Year (2019-20)			
District Regular	37	39	
Charter School	0		
Total ADA/Enrollment	37	39	94.9%
Historical Average Ratio:			95.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.6%

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	37			
Charter School	0	40		
Total ADA/Enrollment	37	40	92.5%	Met
1st Subsequent Year (2021-22)				
District Regular				
Charter School	37	40		
Total ADA/Enrollment	37	40	92.5%	Met
2nd Subsequent Year (2022-23)				
District Regular				
Charter School	37	40		
Total ADA/Enrollment	37	40	92.5%	Met

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

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

¹ Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	39.97	38.89	38.89	38.89
b. Prior Year ADA (Funded)		39.97	38.89	38.89
c. Difference (Step 1a minus Step 1b)		(1.08)	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-2.70%	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		-2.70%	0.00%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	684,108.00	697,570.00	697,570.00	697,570.00
Percent Change from Previous Year		1.97%	0.00%	0.00%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		.97% to 2.97%	-1.00% to 1.00%	-1.00% to 1.00%

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Necessary Small School Standard			
(COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	731,479.00	740,578.00	740,578.00	740,578.00
District's Projected Change in LCFF Revenue:		1.24%	0.00%	0.00%
Basic Aid Standard:		.97% to 2.97%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Due to the uncertainty of State financial and county property tax projections due to Covid 19, the district will remain as conservative as possible until further information is released. Projections will be updated as soon as more information is available.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	405,874.75	585,996.34	69.3%
Second Prior Year (2018-19)	415,292.72	633,896.01	65.5%
First Prior Year (2019-20)	454,601.00	680,080.00	66.8%
	Historical Average Ratio:		67.2%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	5.0%	5.0%	5.0%
	62.2% to 72.2%	62.2% to 72.2%	62.2% to 72.2%

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	445,840.00	650,208.00	68.6%	Met
1st Subsequent Year (2021-22)	464,751.00	674,193.00	68.9%	Met
2nd Subsequent Year (2022-23)	485,877.00	700,826.36	69.3%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-2.70%	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-12.70% to 7.30%	-10.00% to 10.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-7.70% to 2.30%	-5.00% to 5.00%	-5.00% to 5.00%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2019-20)	23,426.00		
Budget Year (2020-21)	28,810.00	22.98%	Yes
1st Subsequent Year (2021-22)	28,810.00	0.00%	No
2nd Subsequent Year (2022-23)	28,810.00	0.00%	No

Explanation:
(required if Yes)

Federal special education revenue will be increased for the 2020-21 fiscal year per the FAP Plan

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

First Prior Year (2019-20)	47,734.00		
Budget Year (2020-21)	42,038.00	-11.93%	Yes
1st Subsequent Year (2021-22)	42,337.00	0.71%	No
2nd Subsequent Year (2022-23)	42,647.00	0.73%	No

Explanation:
(required if Yes)

State Revenue reduced for the 2020-21 Budget year due to reduction in Special Ed allocation per FAP plan, plus reduction for Lottery of 15%, elimination of funding for the 1 time funding for COVID aid and State Mental Health allocation per FAP plan.

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

First Prior Year (2019-20)	306,247.00		
Budget Year (2020-21)	285,956.00	-6.63%	No
1st Subsequent Year (2021-22)	287,472.00	0.53%	No
2nd Subsequent Year (2022-23)	289,267.00	0.62%	No

Explanation:
(required if Yes)

The District is flat funding their Parcel Tax allocation for the 2020-21 fiscal year, and continuing that practice for the two out years. Also, a reduction of 10% each out year in the district's interest. All revenue for district field trips was eliminated for the 2020-21 budget adoption.

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

First Prior Year (2019-20)	33,031.00		
Budget Year (2020-21)	37,770.00	14.35%	Yes
1st Subsequent Year (2021-22)	46,059.00	21.95%	Yes
2nd Subsequent Year (2022-23)	40,275.00	-12.56%	Yes

Explanation:
(required if Yes)

In the 2020-21 budget, supply costs were increased for janitorial supplies to accommodate increased cleaning needs for Covid 19. Also, supply for the district's school lunch program increased by \$ 10,000. In the 2021-22 budget year, an increase of \$8900 was included in restricted textbook account for the purchase of FOSS supplies to replenish classroom kits.

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

First Prior Year (2019-20)	281,921.00		
Budget Year (2020-21)	263,366.00	-6.58%	No
1st Subsequent Year (2021-22)	271,204.00	2.98%	No
2nd Subsequent Year (2022-23)	279,824.36	3.18%	No

Explanation:
(required if Yes)

The 2020-21 budget reduces all field trip related expenses, plus the cost for the Induction Program for a completed program. the two out years include increases a 3% increase for most contract and utility costs.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2019-20)	377,407.00		
Budget Year (2020-21)	356,804.00	-5.46%	Met
1st Subsequent Year (2021-22)	358,619.00	0.51%	Met
2nd Subsequent Year (2022-23)	360,724.00	0.59%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2019-20)	314,952.00		
Budget Year (2020-21)	301,136.00	-4.39%	Met
1st Subsequent Year (2021-22)	317,263.00	5.36%	Met
2nd Subsequent Year (2022-23)	320,099.36	0.89%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

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

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

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

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

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

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1.	a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?	<input type="text" value="No"/>
	b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	<input type="text" value="0.00"/>
2.	Ongoing and Major Maintenance/Restricted Maintenance Account	
	a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	<input type="text" value="1,031,259.00"/>
	b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	<input type="text" value="0.00"/>
	c. Net Budgeted Expenditures and Other Financing Uses	<input type="text" value="1,031,259.00"/>

	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
	<input type="text" value="30,937.77"/>	<input type="text" value="0.00"/>	<input type="text" value="Not Met"/>

¹ Fund 01, Resource 8150, Objects 8900-8999

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

<input type="text"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input checked="" type="text" value="x"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="text"/>	Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	0.00	71,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	206,239.97	253,833.67	201,901.37
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	206,239.97	253,833.67	272,901.37
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	1,039,696.24	1,063,486.12	1,085,181.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	1,039,696.24	1,063,486.12	1,085,181.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	19.8%	23.9%	25.1%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	6.6%	8.0%	8.4%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	19,584.19	585,996.34	N/A	Met
Second Prior Year (2018-19)	58,248.70	633,896.01	N/A	Met
First Prior Year (2019-20)	14,519.00	680,080.00	N/A	Met
Budget Year (2020-21) (Information only)	19,856.00	650,208.00		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA	
1.7%	0	to 300
1.3%	301	to 1,000
1.0%	1,001	to 30,000
0.7%	30,001	to 400,000
0.3%	400,001	and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2017-18)	341,452.36	367,874.78	N/A	Met
Second Prior Year (2018-19)	327,888.76	387,458.97	N/A	Met
First Prior Year (2019-20)	427,995.97	445,707.67	N/A	Met
Budget Year (2020-21) (Information only)	460,226.67			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. **STANDARD MET** - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

Percentage Level	District ADA	
5% or \$71,000 (greater of)	0	to 300
4% or \$71,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42236), rounded to the nearest thousand.

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	37	37	37
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	1,031,259.00	1,076,485.00	1,111,493.36
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,031,259.00	1,076,485.00	1,111,493.36
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	51,562.95	53,824.25	55,574.67
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	71,000.00	71,000.00	71,000.00

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	71,000.00	71,000.00	71,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	221,757.37	210,736.67	163,584.31
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	292,757.37	281,736.67	234,584.31
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	28.39%	26.17%	21.11%
District's Reserve Standard (Section 10B, Line 7):	71,000.00	71,000.00	71,000.00
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

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

DATA ENTRY: If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the 1st and 2nd Subsequent Years. Click the appropriate button for Item 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2019-20)	(133,214.00)			
Budget Year (2020-21)	(163,393.00)	30,179.00	22.7%	Not Met
1st Subsequent Year (2021-22)	(94,988.00)	(68,405.00)	-41.9%	Not Met
2nd Subsequent Year (2022-23)	(104,487.00)	9,499.00	10.0%	Met

1b. Transfers In, General Fund *

1c. Transfers Out, General Fund *

First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

This is a result in the change in accounting for these funds.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

General obligation Bonds are collected and paid by the Marin County Treasurer from Parcel Tax. Early retirement incentive payment is paid with unrestricted general fund revenues.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

57A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

No

2. For the district's OPEB:
a. Are they lifetime benefits?

- b. Do benefits continue past age 65?

- c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

- b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-insurance Fund

Governmental Fund

4. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 4a minus Line 4b)
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

0.00

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
d. Number of retirees receiving OPEB benefits

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

0.00

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	3.5	3.0	3.0	3.0

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

The district has not begun to negotiate for the 2020-21 fiscal year. The union membership lost it's president, and due to the Covid 19 school closure, staff was not able to meet.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

2,097

7. Amount included for any tentative salary schedule increases

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0	0	0

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
24,515	26,041	27,755
100.0%	100.0%	100.0%
15.0%	15.0%	15.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
8,382	8,634	8,893
3.0%	3.0%	3.0%

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	2.5	2.5	2.5	2.5

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Classified personnel doesn't have a bargaining unit. Traditionally, classified receive the same salary and benefit percentages negotiated and approved
for the certificated bargaining unit.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

1,616

7. Amount included for any tentative salary schedule increases

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

0

0

0

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
1,813	1,813	1,825
100.0%	100.0%	100.0%
0.0%	0.0%	1.0%

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
No	No	No

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	0.0	0.0	0.0	0.0

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

1. Are salary and benefit negotiations settled for the budget year?

n/a

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Not Applicable

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

No

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

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

Yes

A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

NICASIO SCHOOL DISTRICT
2020-21
BUDGET

TECHNICAL REVIEWS

SACS2020 Financial Reporting Software - 2020.1.0
6/12/2020 9:42:53 AM

21-65409-0000000

July 1 Budget
2019-20 Estimated Actuals
Technical Review Checks

Nicasio Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2020 Financial Reporting Software - 2020.1.0
6/12/2020 9:42:33 AM

21-65409-0000000

July 1 Budget
2020-21 Budget
Technical Review Checks

Nicasio Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

NICASIO SCHOOL DISTRICT

RESOLUTION 2019-20 #7

2020 YEAR END BUDGET TRANSFER AUTHORIZATION

WHEREAS, it is anticipated that expenditures during the month of June 2020 may exceed the remaining balances in certain budget classifications; and

WHEREAS, it is the desire of this Board to avoid delays in payment of liabilities of the district which may result if the governing board is required to adopt resolutions for budget transfers at the close of the school year; and

WHEREAS, Section 42600 of the Education Code provides for the eventuality of budget transfers required at the close of the fiscal year by authorizing the Chief Business Official the power to make such transfers as may be necessary to permit the payment of obligations incurred during the current fiscal year;

NOW, THEREFORE, BE IT RESOLVED that the Chief Business Official is hereby authorized and directed to make such necessary budget transfers between and/or among the undistributed reserve, the reserve for contingencies, and the various expenditure classifications, to permit the payment of obligations of the district incurred in fiscal year 2019-20.

PASSED AND ADOPTED this 18th day of June, 2020, by the following vote:

AYES:

NAYS:

ABSTAIN:

ABSENT:

Michelle Rutledge, President
Board of Trustees

Elaine Doss, Clerk
Board of Trustees

I, Nancy Neu, Secretary to the Board of Trustees, do hereby certify that the foregoing is a true and correct copy of the Resolution adopted by the Board of Trustees of the NICASIO SCHOOL DISTRICT at its Meeting of June 18, 2020, which Resolution is on file in the office of this school district.

Date

Nancy Neu, Secretary to the Board of Trustees

Agenda Item
6d i

RESOLUTION 2019-20 #8
of the Governing Board of the

NICASIO School/College District
County of Marin, State of California

AUTHORIZATION TO SIGN ON BEHALF OF THE GOVERNING BOARD

NICASIO, California

June 18 2020

City

Date

Pursuant to the provisions of Education Code Section 42630 to 42633 (School Districts) and 85230 to 85233 (Community College Districts) and other legal provisions, the members of the governing board of the above-named school/college district hereby authorize the officer or employee whose name and signature appear below to sign orders and other documents on behalf of the governing board of said school/college district during the period July 1 2020 - June 30 2021 (not to exceed one fiscal year), subject to further board action limiting or extending this authority and notification to the County Superintendent and the County Auditor of such action.

Barbara Snekkevik

IS AUTHORIZED TO SIGN THE FOLLOWING ON BEHALF OF THE BOARD:

Name (Typed)

Principal

Title

Signature

Please Indicate
"Yes" or "No"

Payroll & Retirement

Overpayment / Adjustment	Yes
Retirement Election Forms	Yes
Sick Leave Transfers	Yes
Sick Leave Service Credit Calculations	Yes

Cash Receipt / Disbursement Authorization

Endorsement Checks.....	Yes
Journal Vouchers Requests.....	Yes
Loan Request –Tax Anticipation Note (TAN)	
Payroll Order Certification	Yes
Vendor Payment Certification	Yes
Deposit Transmittal	Yes

Attendance Reporting

Attendance Certifications	Yes
---------------------------------	-----

State and Federal Reporting

Audit Findings-Certification of Corrective Action	Yes
Certification of Federal Funds	Yes
Independent Auditor Selection Form	Yes
Salary and Benefit Schedule (J90).....	Yes

Other (Please Specify).....

Signed by a majority of trustees (Original signatures required on all copies):

_____	_____	_____
_____	_____	_____
_____	_____	_____

RESOLUTION 2019-20 #8
of the Governing Board of the

NICASIO School/College District
County of Marin, State of California

AUTHORIZATION TO SIGN ON BEHALF OF THE GOVERNING BOARD

NICASIO, California

June 18 2020

City

Date

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Mikki McIntyre

IS AUTHORIZED TO SIGN THE FOLLOWING ON BEHALF OF THE BOARD:

Name (Typed)

District Secretary/Office Manager

Title

Signature

Please Indicate
"Yes" or "No"

Payroll & Retirement

Overpayment / Adjustment
Retirement Election Forms
Sick Leave Transfers
Sick Leave Service Credit Calculations

Cash Receipt / Disbursement Authorization

Endorsement Checks..... Yes
Journal Vouchers Requests
Loan Request -Tax Anticipation Note (TAN)
Payroll Order Certification
Vendor Payment Certification
Deposit Transmittal

Attendance Reporting

Attendance Certifications

State and Federal Reporting

Audit Findings-Certification of Corrective Action
Certification of Federal Funds
Independent Auditor Selection Form
Salary and Benefit Schedule (J90).....

Other (Please Specify).....

Signed by a majority of trustees (Original signatures required on all copies):

_____	_____	_____
_____	_____	_____
_____	_____	_____

RESOLUTION 2019-20 #8
of the Governing Board of the

NICASIO School/College District
County of Marin, State of California

AUTHORIZATION TO SIGN ON BEHALF OF THE GOVERNING BOARD

NICASIO, California
City

June 18 2020
Date

Pursuant to the provisions of Education Code Section 42630 to 42633 (School Districts) and 85230 to 85233 (Community College Districts) and other legal provisions, the members of the governing board of the above-named school/college district hereby authorize the officer or employee whose name and signature appear below to sign orders and other documents on behalf of the governing board of said school/college district during the period July 1 2020 - June 30 2021 (not to exceed one fiscal year), subject to further board action limiting or extending this authority and notification to the County Superintendent and the County Auditor of such action.

Nancy Neu

IS AUTHORIZED TO SIGN THE FOLLOWING ON BEHALF OF THE BOARD:

Name (Typed)

Interim Superintendent

Title

Signature

Please Indicate
"Yes" or "No"

Payroll & Retirement

Overpayment / Adjustment	Yes
Retirement Election Forms	Yes
Sick Leave Transfers	Yes
Sick Leave Service Credit Calculations	Yes

Cash Receipt / Disbursement Authorization

Endorsement Checks.....	Yes
Journal Vouchers Requests	Yes
Loan Request -Tax Anticipation Note (TAN)	Yes
Payroll Order Certification	Yes
Vendor Payment Certification	Yes
Deposit Transmittal	Yes

Attendance Reporting

Attendance Certifications	Yes
---------------------------------	-----

State and Federal Reporting

Audit Findings-Certification of Corrective Action	Yes
Certification of Federal Funds	Yes
Independent Auditor Selection Form	Yes
Salary and Benefit Schedule (J90).....	Yes

Other (Please Specify).....

Signed by a majority of trustees (Original signatures required on all copies):

_____	_____	_____
_____	_____	_____
_____	_____	_____

Agenda Item
6 div

RESOLUTION 2019-20 #8
of the Governing Board of the

NICASIO School/College District
County of Marin, State of California

AUTHORIZATION TO SIGN ON BEHALF OF THE GOVERNING BOARD

NICASIO, California
City

June 18 2020
Date

Pursuant to the provisions of Education Code Section 42630 to 42633 (School Districts) and 85230 to 85233 (Community College Districts) and other legal provisions, the members of the governing board of the above-named school/college district hereby authorize the officer or employee whose name and signature appear below to sign orders and other documents on behalf of the governing board of said school/college district during the period July 1 2020 - June 30 2021 (not to exceed one fiscal year), subject to further board action limiting or extending this authority and notification to the County Superintendent and the County Auditor of such action.

Margie Bonardi

IS AUTHORIZED TO SIGN THE FOLLOWING ON BEHALF OF THE BOARD:

Name (Typed)

Chief Business Official

Title

Signature

Please Indicate
"Yes" or "No"

Payroll & Retirement

Overpayment / Adjustment	Yes
Retirement Election Forms	Yes
Sick Leave Transfers	Yes
Sick Leave Service Credit Calculations	Yes

Cash Receipt / Disbursement Authorization

Endorsement Checks.....	Yes
Journal Vouchers Requests.....	Yes
Loan Request –Tax Anticipation Note (TAN)	Yes
Payroll Order Certification	Yes
Vendor Payment Certification	Yes
Deposit Transmittal	Yes

Attendance Reporting

Attendance Certifications	Yes
---------------------------------	-----

State and Federal Reporting

Audit Findings-Certification of Corrective Action	Yes
Certification of Federal Funds	Yes
Independent Auditor Selection Form	Yes
Salary and Benefit Schedule (J90).....	Yes

Other (Please Specify).....

Signed by a majority of trustees (Original signatures required on all copies):

_____	_____	_____
_____	_____	_____
_____	_____	_____

**NICASIO SCHOOL DISTRICT
RESOLUTION 2019-20 #9**

TAX ANTICIPATION NOTE (TAN)

WHEREAS, school districts, community college districts and county boards of education are authorized by Sections 53850 to 53858, both inclusive, of the Government code of the State of California (being Article 7.6, Chapter 4, Part 1, Division 2, Title 5 of the Government Code) to borrow money by the issuance of temporary note; and

WHEREAS, the Governing Board has determined that, in order to satisfy certain obligations and requirements of the school district, a public body corporate and politic located in the County of Marin, it is desirable that a sum not to exceed \$510,356 be borrowed for such purpose during its fiscal year ending June 30, 2021, by the issuance of its 2019-20 Tax Anticipation Note, in anticipation of the receipt of taxes, to be received by the District for the general fund; and

WHEREAS, no money has heretofore been borrowed by or on behalf of the District through issuance of tax anticipation notes or temporary notes in anticipation of the receipts of, or payable from or secured by taxes, or other moneys for fiscal year 2019-20;

NOW, THEREFORE, BE IT RESOLVED, that the Governing Board of the Nicasio School District does hereby resolve this Note to be executed by a duly authorized officer of the district:

This Resolution is adopted this 18th day of June, 2020, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Name and Title

Date



MARIN COUNTY OFFICE OF EDUCATION

Mary Jane Burke
Marin County Superintendent of Schools
1111 Las Gallinas Avenue / P O Box 4925
San Rafael, California 94913

LOAN REQUEST - TAX ANTICIPATION

In accordance with Article XVI, Section 6, of the Constitution of the State of California, and Education Code Section 42620, the NICASIO School District requests that the sum of FIVE HUNDRED TEN THOUSAND, THREE HUNDRED FIFTY SIX DOLLARS (\$ 510,356) be transferred from funds in the custody of the Treasurer of the County of Marin to the district for meeting the obligations incurred for maintenance purposes for the fiscal year 2020-2021 (July 1 through last Monday in April only OR as specified in the attached Addendum).

PART A - Justification (Source: School District Adopted Budget SACS Form 01, Page 1, Column F)

1. Total Expenditures & Other Outgo (Objects 1000-7000).	\$	1,031,259
2. Less: Capital Outlay (Objects 6000).		
3. Less: Total Other Outgo (Objects 7000).	121,135	
4. Total Items 2 & 3.	\$	121,135
5. Current Operating Expenditures (Item 1, less Item 4).	\$	910,124
		=====

PART B - Maximum Amount Which Can Be Borrowed

1. School District Maximum Secured Tax Limitation (Adopted Budget SACS Form 01, Page 4, Column F, Object 8041)..	\$	680,475
2. 75% of Item 1 (85% may be requested later provided County funds are available). Must not exceed Item 5, Part A or 85% of Item 1, Part B.	\$	510,356
3. Pursuant to the attached Addendum.	\$	578,404

DISTRICT NICASIO

06/18/2020

Date

Clerk or Authorized Agent

MARY JANE BURKE

Marin County Superintendent of Schools

Date

Marin County Superintendent of Schools

APPROVED:

ROY GIVEN

Director of Finance

Date

Director of Finance

Distribution:

District to submit signed original form to the Marin County Office of Education for transmittal to the Board of Supervisors for approval.

LOAN REQUEST - TAX ANTICIPATION ADDENDUM

This addendum serves to amend the underlying contract for the **2020-21** Tax Anticipation Note from a fiscal year base (July 1 through the last Monday in April) to "Amounts accrued for the fiscal year through the date the principal apportionment for the fiscal year is paid in cash". This contract is further amended to reflect the Maximum amount which can be borrowed to "not exceed 85 percent of the amount of money which will accrue to the school district or county school service fund during the fiscal year".

District _____

Date

Clerk or Authorized Agent

MARY JANE BURKE

Marin County Superintendent of Schools

Date

Marin County Superintendent of Schools

APPROVED:

ROY GIVEN

Director of Finance

Date

Director of Finance

NICASIO SCHOOL DISTRICT

RESOLUTION 2019-20 #10

REGARDING THE EDUCATION PROTECTION ACCOUNT

WHEREAS, the voters approved temporary sales and income tax increases with Proposition 30 on November 6, 2012; and voters approved Proposition 55 on November 8, 2016 which allowed the sales tax increase to expire in 2016 while extending the increased income tax rates through 2030.

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012; and Proposition 55 amended Article XIII, Section 36 of the California Constitution effective November 8, 2016 and commencing on January 1, 2018.

WHEREAS, the provisions of Article XIII, Section 36(e) create in the State General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f) of the California Constitution;

WHEREAS, before June 30th of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of Nicasio School District;

2. In compliance with Article XIII, Section 36(e), of the California Constitution, the governing board of the Nicasio School District has determined to spend the monies received from the Education Protection Act as attached.

DATED: June 18 2020

Board Member

Board Member

Board Member

Nicasio School District
Fund 01, Resource 1400 - Education Protection Account
Fiscal Year 2020-21

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Education Protection Account Entitlement	8012	\$7,378.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	7,378.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	
AU of a Multidistrict SELPA	2200	
Instructional Library, Media, and Technology	2420	
Other Instructional Resources	2490-2495	
School Administration	2700	
Pupil Services		
Guidance and Counselling Services	3110	
Psychological Services	3120	
Attendance and Social Work Services	3130	
Health Services	3140	
Speech Pathology and Audiology Services	3150	
Pupil Testing Services	3160	
Pupil Transportation	3600	
Food Services	3700	
Other Pupil Services	3900	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
TOTAL EXPENDITURES AND OTHER FINANCING SOURCES		<u>7,378.00</u>
BALANCE (Total Available minus Total Expenditures and Other Financing Sources)		\$

MEMORANDUM OF UNDERSTANDING

Parties to the Agreement

This agreement is made between the Ross Valley Charter School (Charter School) and Nicasio School District (District). Additionally, the Marin County Office of Education (MCOE) agrees to provide certain specific services to the parties as identified below.

Background

The bills enacting the state budget for 2019-20 included a change in the way in which State-Board of Education (SBE) approved charter schools' LCFF entitlement is funded. The shift relieves the district of physical location from the obligation to transfer in-lieu of property tax payments to the charter school. Instead, districts that certified basic aid at the annual certification for the prior year with students attending SBE approved charter schools must transfer in lieu-of property taxes. The in-lieu tax amount is the lower of the adjusted base LCFF grant per ADA or property taxes per ADA multiplied by the ADA identified as resident in each basic aid district.

In Marin County, districts will therefore be responsible to transfer in-lieu of property tax payments to the Ross Valley Charter school k(Charter School) beginning in 2019-20.

Education Code 47635 details the payment calculation methodology and prescribes the statutory time frame for payment of in-lieu of property tax transfers. The methodology and timing prescribed by Education Code relies on prior year data for the advance principal apportionment period from July through January and any end of year corrections are not incorporated until February of the subsequent year. The lag time in reporting the data elements used to calculate the principal apportionment and the publication of the principal apportionment certifications exposes districts to overpayments and the prescribed timing requires districts to be forwarding cash before they have received it. For charter schools, the process as described in code creates a new administrative burden and cash flow challenge.

In the interest of resolving these concerns, and with the understanding, confirmed with the California Department of Education, local agreements can be used if agreed to by all parties, a group of Marin County school districts with in-lieu of property tax transfer obligations to the Ross Valley Charter School as of the 2019-20 P1 certification met to develop an alternate local agreement to guide the calculation and timing of In-lieu of property tax payments.

Term of agreement

This agreement is effective for the 2019-20 fiscal year to be implemented beginning with data collections for 2019-20 P2 ADA and property taxes.

Renewal of the agreement may be considered annually in August upon completion of:

1. Notification no later than August 30th to the Charter school of those elementary school districts that closed the previous fiscal year in community funded (basic aid) status.
2. Notification to the districts identified in step 1 of any resident students in attendance at the charter school.

Agreed upon calculation methodology and timing of In-Lieu of Property Tax obligation

1. Each year in August after the COE has completed YE Closing LCFF Calculators, the COE will provide the Charter with a list of the districts that will certify basic aid with the Annual certification
2. As students from these districts enroll, and for any districts that require renewal of residency information annually, the Charter will contact the resident districts to complete residency verification at enrollment time and or start of the school year as appropriate.
3. The Charter understands each district has different requirements in terms of providing information to confirm residency
4. The Districts agree to transfer in-lieu taxes to the Charter according to the following schedule:
 - a. 50% on or around December 15th
 - b. 25% on or around April 30th
 - c. 25% on or around August 15th
5. The Districts and Charter agree the following elements will be used to calculate the in-lieu obligation:
 - a. Dec payment based on current year P1 report of property taxes and prior year District P2 ADA plus Charter current year P1 ADA
 - b. April payment based on P2 report of taxes, District funded ADA (better of current or prior P2 ADA) plus Charter current year P2 ADA
 - c. August payment based on Annual report of taxes, District funded ADA and Charter current year P2 ADA
6. The COE will calculate the amounts due in December, April and August based on
 - a. Charter will provide P1 ADA by district by grade span by December 15th
 - b. Charter will provide P2 ADA by district by grade span by April 20th
 - c. Charter will provide any adjustments to P2 ADA by August 15th
 - d. In-lieu tax transfers are the lesser of property taxes per ADA or the LCFF adjusted base grant per ADA
7. Any true up amounts that may arise for example from adjustments to ADA or CALPADs Audit adjustments identified in the Annual certification and the subsequent (3) recertifications will be settled upon publication of the principal apportionment exhibits and prior year adjustments file in February and June each year. Settle up amounts could be amounts due the Charter, or amounts due back to district(s).

Marin County Office of Education (MCOE) agrees to

1. Calculate the estimated in-lieu obligation three times annually, at P1, P2, and Annual, as outlined in the methodology section and will distribute the estimates to the district and charter school. The estimates will be prepared using ADA provided by the Charter school as identified below, ADA provided by the District during the normal course of business, and Property tax information as jointly certified by the County Auditor and the County Superintendent of Schools.
2. Provide the Charter with a list of all Marin county elementary school districts closing the fiscal year ending June 30 in 'basic aid' status by August 30.

Ross Valley Charter School agrees to:

1. By September 15, provide each district identified as 'basic aid' in the prior year with a list of students and their residence addresses in attendance at the Charter School for the current school year.
2. By December 7, provide estimated P1 ADA by district of residence to the districts and the MCOE.
3. By April 22, provide estimated P2 ADA by district of residence to the districts and the MCOE
4. By July 15, provide estimated Annual ADA by district of residence to the districts and MCOE
5. Provide updates to enrollment as they occur
6. Provide any adjustments to P2 ADA, if or when made, to the affected districts and MCOE
7. Review the principal apportionment certifications as published by the California Department of Education against the local calculations for the Annual and subsequent three recertifications published in February and June and make any required refunds to the District within 30 days.

The District agrees to

1. Transfer In-Lieu of tax obligation to the Charter School according to the following schedule:
 - a. 50% on or around December 15th, except in 2019-20 amount shall be zero
 - b. An additional 25% on or around April 30th except in 2019-20 amount shall be 75% and shall be due on or around May 30th
 - c. Final 25% on or around August 15th
3. Review the principal apportionment certifications as published by the California Department of Education against the local calculations for the Annual and subsequent three recertifications published in February and June and make any required true-up transfers to the Charter within 30 days.

Charter Authorized Representative

Date

Name

Title

District Authorized Representative

Date

Name

Title

MCOE Authorized Representative

Date

Name

Title

COVID-19 Operations Written Report for Nicasio School District

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone	Date of Adoption
Nicasio School District	Barbara Snekkevik Principal	bsnekkevik@nicasioschool.org 415.662.2184	June 18, 2020

Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of the changes your LEA has put in place. LEAs are strongly encouraged to provide descriptions that do not exceed 300 words.

Provide an overview explaining the changes to program offerings that the LEA has made in response to school closures to address the COVID-19 emergency and the major impacts of the closures on students and families.

In accordance with recommendations of the Marin County Health Department, Nicasio School District suspended classroom-based instruction effective March 16, 2020. This suspension was extended through the remainder of the school year on April 7, 2020. During this time, each student continued to receive instruction from his/her classroom teacher and subject-area specialists using online platforms and various digital resources, as well as hard copies of grade-level materials. Access to appropriate grade level standards and objectives was maintained. Chromebooks were made available to all students. For families with limited access to internet connectivity, Nicasio School collaborated with the Marin County Free Library to provide individual hot spots. In addition, Nicasio School purchased equipment to extend the school's high-speed internet to create a parking lot "hot spot" for families to access as needed.

In order to continually assess and address the impacts of school closures on students and families and provide appropriate supports, Nicasio School teachers and staff provided regular weekly meetings with students via Zoom, regular email communications with families, and individual student check-ins (via phone calls, FaceTime) 2-3 times weekly. In addition, a Remote Learning Parent Survey was administered to provide feedback about the distance learning experience for students and families.

Families were provided the opportunity to return student work and pick-up hard copies of curricular materials each Friday throughout the school closure. A schedule was developed that adhered to all health and safety guidelines. This system allowed equitable access to instructional materials for all families, as well as provided the opportunity for teaching staff to regularly assess student work and progress in all curricular areas in real time.

Provide a description of how the LEA is meeting the needs of its English learners, foster youth and low-income students.

In order to continually assess and address the impacts of school closures on students and families and provide appropriate supports, Nicasio School teachers and staff provided regular weekly meetings with students via Zoom, regular email communications with families, and individual student check-ins (via phone calls, FaceTime) 2-3 times weekly. English learners were provided access to additional programs to

support academic progress, such as Lexia and audiobooks. In addition, biweekly Zoom sessions were held for English learners to offer designated language instruction and support with English-Language Arts curriculum with a focus on reading assignments and written expression.

Provide a description of the steps that have been taken by the LEA to continue delivering high-quality distance learning opportunities.

All school staff received training in digital programs and resources (Google classroom, Zoom, Loom) to ensure the delivery of high-quality distance learning opportunities. Staff attended weekly meetings to collaborate, share experiences, and develop as professionals with an emphasis on online teaching and learning. Students had access to online components of district-adopted curricula, as well as supplemental material to reinforce and enrich lessons in all content areas. Students were provided a combination of hardcopy and digital curricular materials throughout the school closure to ensure equitable access to grade level material. Specially designed instruction for students with special needs was maintained.

Provide a description of the steps that have been taken by the LEA to provide school meals while maintaining social distancing practices.

During the suspension of classroom-based instruction, students who qualified for free and reduced meals were provided lunches for each school day through a partnership with a local restaurant, Rancho Nicasio. In addition, Nicasio School partnered with the San Francisco-Marin Food Bank to distribute grocery boxes on a weekly basis to any school family experiencing food insecurity during the school closure. During all food distribution on campus, health and safety guidelines were followed including physical distancing and wearing facial coverings.

Provide a description of the steps that have been taken by the LEA to arrange for supervision of students during ordinary school hours.

Nicasio School teachers and staff provided regular weekly meetings with students via Zoom, regular email communications with families, and individual student check-ins (via phone calls, FaceTime) 2-3 times weekly in order to continually assess and address the impacts of school closures on students and families and ensure supervision of students during ordinary school hours. In the event that students were not participating in mandatory class meetings, classroom teachers would make individual direct contact (via phone or email) with the student and his/her parents. Site administration was also informed of student participation and supported with outreach as necessary.



MARIN COUNTY

OFFICE OF EDUCATION

1111 Las Gallinas Avenue/P.O. Box 4925
San Rafael, CA 94913-4925
marincoe@marin.k12.ca.us

MARY JANE BURKE
MARIN COUNTY
SUPERINTENDENT OF SCHOOLS

(415) 472-4110
FAX (415) 491-6625
TDD (415) 491-6611

June 1, 2020

To: Nancy Neu, Interim Superintendent
Nicasio School District

From: Dane Lancaster, Senior Director Information Technology
Marin County Office of Education

Subject: Marin County Data Processing Consortium
2020-2021 QSS Business and Financial Data Processing Services

The Marin County Schools Data Processing Consortium provides data processing and network services to Marin County Public Schools for QSS business and financial systems. This agreement shall commence on July 1, 2020 and continue through June 30, 2021. ***The costs listed may change according to salary and/or benefit adjustments granted by the Superintendent/Governing Board.***

The 2020-21 estimated Data Processing Consortium operating expenses include member district contribution to fund the .5 FTE QSS support position recommended by the Data Processing Consortium Committee and approved by the District Business Officials.

Business Data Processing Services Costs and Distribution - QSS

Data Processing Operations actual expenses will be pro-rated by P2 ADA and distributed as show on page 2

ESTIMATED 2020-2021 DATA PROCESSING SERVICES CHARGES.

Actual expenses include portions of salaries and benefits of Marin County Office of Education Information Services data processing staff, data processing supplies, equipment repairs, replacement and maintenance, hardware and software support contracts, data backup and security, training, and consultants.

District	19-20 P2 ADA	% Total P2 ADA	20-21 Estimated Consortium Operating Expenses	Due 10/01/20
Bolinas Stinson	N/A	NA	1,517	1,517
Miller Creek Elementary	1,948	8.20%	35,163	35,163
Kentfield Elementary	1,147	4.83%	20,704	20,704
Laguna Joint Elementary	N/A	NA	1,517	1,517
Lagunitas Elementary	227	0.96%	4,098	4,098
Larkspur-Corte Madera	1,483	6.24%	26,770	26,770
Lincoln Elementary	N/A	NA	1,517	1,517
Marin COE	N/A	NA	69,261	69,261
Mill Valley Elementary	2,748	11.57%	49,604	49,604
Nicasio	N/A	NA	1,517	1,517
Novato Unified	N/A	NA	1,517	1,517
Reed Union Elementary	1,259	5.30%	22,726	22,726
Ross Elementary	366	1.54%	6,607	6,607
Ross Valley Elementary	1,968	8.29%	35,524	35,524
San Rafael City Elementary	4,429	18.65%	79,948	79,948
San Rafael City High	2,663	11.21%	48,070	48,070
Sausalito Marin City	113	0.48%	2,040	2,040
Shoreline Unified	478	2.01%	8,628	8,628
Tamalpais Union High	4,921	20.72%	88,829	88,829
Total P2 ADA	23,750		505,557	505,557

Superintendent

Assistant Superintendent

Nicasio
District

Marin County Office of Education

Date

Date

Please sign and return the contract by **July 1, 2020**.

If you have any questions about the Data Processing Consortium,
please contact Dane Lancaster at 499 5847 or support@marinschools.org

Cc: Margie Bonardi
Business Office



MARIN COUNTY OFFICE OF EDUCATION

1111 Las Gallinas Avenue/P.O. Box 4925
San Rafael, CA 94913-4925
marincoe@marin.k12.ca.us

MARY JANE BURKE
MARIN COUNTY
SUPERINTENDENT OF SCHOOLS

(415) 472-4110
FAX (415) 491-6625
TDD (415) 491-6611

June 1, 2020

To: Nancy Neu, Interim Superintendent
Nicasio School District

From: Dane Lancaster, Senior Director Information Services
Marin County Office of Education

Subject: **Marin County Aeries Student Information System Consortium
2020-21 Contract Services for Basic Aeries Hosting Services**

The Marin County Office of Education is providing Aeries Student Information Systems server hardware, software, data base administration and ongoing system administration services for your district in 2020-21

Basic hosting services include:

- Setup and maintenance of Aeries user security
- Server hardware repair and replacement
- Server software troubleshooting and updating
- Disaster recovery
- Backup and restore
- Regular database maintenance, database updates
- Year-end rollover and setup of new school year
- Aeries Browser Interface(ABI) installation for attendance and grades
Includes configuration, updates, and backups for ABI software
- Migration to Aeries.net
- Aeries Analytics Setup
- Network troubleshooting for connections to Aeries and ABI
- Consulting regarding the preparation, uploading and downloading of data (CSIS, SBAC)
- Assistance with the development of customized queries, reports
- Coordination of the Marin Aeries users group
- Creation of test/development databases

In order to help districts conserve training costs the Marin County Office of Education will schedule Aeries trainings throughout the year with costs shared by districts attending the training.

See the table below for the estimated charges to your district for basic Aeries service in 2020-21

Districts	Total Enrollment	Annual Base Cost	Enrollment Base Cost	Total Cost
Lagunitas/Nicasio	276	4,000	480	2,480
Marin COE	330	4,000	665	4,665
Mill Valley Elementary	2,839	4,000	5,725	9,725
Ross Elementary	383	4,000	772	4,772
Ross Valley SD	2,038	4,000	4,110	8,110
Sausalito Marin City School	484	4,000	970	4,970
Shoreline Unified	504	4,000	1,016	5,016
Bolinas	90	2,000	181	2,181
Total	6944	30,000	13,919	41,919

Source: Enrollment Data – CDE Educational Demographics Unit 2019-20

This agreement shall commence on July 1, 2020 and continue through June 30, 2021.

The costs listed may increase as a result of changes in district enrollment or by any salary and/or benefit changes granted by the Superintendent/Governing Board.

2020-21 Contract for Basic Aeries Hosting Services **\$ 1,240.00**

Superintendent

Assistant Superintendent

Nicasio School District
District

Marin County Office of Education

Date

Date

If you have any questions about Marin County Office of Education Basic Aeries support services, please contact Dane Lancaster at 499 5847 or support@marinschools.org
Please sign and return via mail or email by **July 1, 2020**

Cc: Margie Bonardi
 Business Office



Silyco
PO Box 70984
Richmond, CA 94807

Agenda Item #6k.

PHONE : 510.229.3866
E-MAIL: support@silyco.com
WEB SITE: http://www.silyco.com

Service Agreement

This Agreement is made by and between **Silyco** (hereinafter "**Contractor**") and **Nicasio School District** (hereinafter "**Client**").

Silyco to provide Client:

- Consultation & Assessment of Technology needs.
- Friendly & Knowledgeable basic support including but not limited to: *Site technology maintenance; Server and Network management & troubleshooting; Staff and Student assistance; Basic programs & small projects support*¹
- Flexible scheduled site visits. Available phone & email support. Available remote assistance.
 - **Unlimited support hours.**²
 - On-site support.
 - Phone support.
 - Email support
 - Remote support.

Cost:

Total: \$9,600

Term: July 1, 2020 to June 30, 2021

Payment: \$800.00 per month

Support services will **AUTO RENEW** after the end of term and continue on a monthly basis under the same monthly payment model with the following pricing road map. Discontinuation of service granted at **ANY** time.

Year 2021-22: \$10,200 (\$850 /month)

Year 2022-23: \$10,800 (\$900/month)

Year 2023+: To be assessed

*(Termination of contract granted at **ANY** time. Support and Billing will conclude at the end of calendar month.)*

_____:Initials



Silyco
PO Box 70984
Richmond, CA 94807

PHONE : 510.229.3866
E-MAIL: support@silyco.com
WEB SITE: http://www.silyco.com

Terms & Conditions

- Contractor will provide Client with technology support services for the life of the contract.
 - Responsibilities and duties to be determined.
 - Support schedule to be determined.
- Client shall provide and authorize Contractor unlimited physical, virtual and remote access to facilities, network, servers, workstations, and data in order to fulfill support requests.
- Confidentiality
 - Contractor agrees to take all reasonable measures to protect and maintain the confidentiality of the confidential data and information acknowledged or received by Client.
 - Contractor shall not disclose, give or transfer any confidential information to any third party without Client's prior written consent.
 - Upon termination of this agreement, Contractor shall, at Client's request, return all and any documents, information or software containing any of such confidential information to Client or destroy it at its own discretion, and delete all of such confidential information from any memory devices, and cease to use such confidential information.
- Data and Security
 - Contractor agrees to take all reasonable measures to protect and maintain data integrity and security.
 - Contractor cannot be held responsible for the compromise of security, data and the hardware appliances containing the data.
 - Compromise can come in a form of physical or virtual intrusion, disaster or accident. Contractor will take all reasonable measures to restore data in an event of a compromise or disaster, but cannot guarantee full restoration of data.
- Support will be billed monthly at a rate agreed upon by Contractor and Client on Page 1. Logged support hours will be used for support assessments only and may not show on billing invoice.
- Termination
 - Early termination of contract granted to both Client and Contractor.
 - Immediate termination of contract granted if agreed upon by both parties.
 - Immediate termination of contract granted to Contractor should there be changes in any superintendent, principal, or administrative/leadership positions during the time this support agreement is active.
 - Support and Billing will conclude at the end of calendar month for the full month.

_____:Initials



Silyco
PO Box 70984
Richmond, CA 94807

PHONE : 510.229.3866
E-MAIL: support@silyco.com
WEB SITE: http://www.silyco.com

- 1) Contractor will provide Client with basic programs / small projects support only. Support includes setup and maintenance.
 - a. *Examples of basic program and small projects supported:*
 - i. *Setup of workstations in lab*
 - ii. *Software installation*
 - iii. *Hosted or Server base application (Windows Server, Filesharing, Domain Management).*
 - iv. *Basic database management (Aeries, Laserfiche, etc)*
 - b. *Examples of programs and projects **NOT** included in basic support:*
 - i. *Infrastructural rewiring of classroom/lab to support setup of workstations.*
 - ii. *Multi-page website creation and daily/weekly content management.*
 - iii. *Installation and monitoring of Solar System or other Solar Arrays.*
 - iv. *Database setup and extended Training (Aeries, Laserfiche, etc)*
- 2) Unlimited support based on district needs analyzed from previous year. Level of support and total cost of support will be reviewed on an annual basis. Client will be notified should amount and cost of support change for upcoming year.

Nicasio School District

Authorized Administrator: _____

Title: _____

Signature: _____ Date: _____

Silyco

Owner: Mark Tong

Signature: _____ Date: _____

MEMORANDUM OF UNDERSTANDING
Between
NICASIO SCHOOL DISTRICT
and
BAY AREA COMMUNITY RESOURCES

INTENT

It is the purpose of this MOU to specify the agreement between Bay Area Community Resources (BACR) and the Nicasio School District for the purpose of providing school based DIS services at Nicasio School for the 2020-21 school year. This position is funded through the Marin SELPA and services are directed towards special education students as identified by Nicasio District staff.

SCOPE OF WORK

1. BACR will provide a .2 FTE (8 hrs) school based pre-licensed clinician to provide counseling, case management, crisis intervention, and consultation to students, school staff and parents for one day per week at Nicasio School. Services will start the week of September 8, 2020 and on June 11, 2021. BACR staff will work closely with the Nicasio School Principal and District special education director (if applicable) to identify and determine proper counseling plan for selected students consistent with the student's IEP or other school determined plan.
2. In event of a school closure due to Covid-19 or any other crisis events, BACR counselors will work in partnership with school administrators and continue to serve students on their caseload and other Nicasio students/families in need up to their allotted time. Work will be done virtually through Zoom and through phone contact with proper Tele-health consents. There will be no interruption in the contract in this event.
3. All BACR school-based counselors, coordinators, enrichment and tutoring staff will spend between 20% and 30% of their time towards activities that build stronger relationships with the school and increase their ability to affect change. These activities include, but are not limited to, attending SST and IEP meetings, crisis intervention, working short-term with disruptive kids, membership in planning, screening and development groups, offering supervision, training and support to school and community persons and classroom outreach/presentations.

PROVISIONS:

- BACR will be the sole employer of the individuals selected for program participation in the Nicasio School District. BACR will be solely responsible for paying staff salaries, salary related costs and benefits, if any. BACR will maintain worker's compensation insurance for each of its employees as required by law.
- BACR shall provide written assurance upon request to the Nicasio School District that each of its employees has been fingerprinted and cleared such clearance, has been provided child abuse reporting training and has been tested for Tuberculosis.
- The Nicasio School DISTRICT shall indemnify, defend, and hold harmless BACR against and from any and all claims or suits for damages or injury arising from DISTRICT's performance of this Agreement or from any activity, work, or thing done, permitted, or suffered by the BACR in

conjunction with the performance of this Agreement, and shall further indemnify, defend, and hold harmless BACR against and from all claims or suits arising from any breach or default of any performance of any obligation of DISTRICT hereunder, and against and from all costs, attorney's fees, expenses, and liabilities related to any claim or any action or proceeding brought within the scope of this indemnification.

- The BACR shall indemnify, defend, and hold harmless the Nicasio DISTRICT against and from any and all claims or suits for damages or injury arising from BACR's performance of this Agreement or from any activity, work, or thing done, permitted, or suffered by the DISTRICT in conjunction with the performance of this Agreement, and shall further indemnify, defend, and hold harmless DISTRICT against and from all claims or suits arising from any breach or default of any performance of any obligation of BACR hereunder, and against and from all costs, attorney's fees, expenses, and liabilities related to any claim or any action or proceeding brought within the scope of this indemnification.

PAYMENT for SERVICES:

The total amount due BACR for the above services is \$10,000.

BACR will coordinate with the Marin SELPA and CDE to maintain proper certifications and clearances and pay appropriate State NPA fees to deliver specialized DIS services at the school sites.

The undersigned agree to the terms and conditions of this agreement.

Payable is due in one payments. Total amount is due October 1, 2020.

Please send a signed copy of this MOU with a purchase order to Peggy Alfrey at BACR at your earliest convenience.

BACR 171 Carlos Drive, San Rafael, CA. 94903

Barbara Snekkevik
Nicasio School District

Date

Martin Weinstein

Martin Weinstein, CEO,
Bay Area Community Resources

4/24/20

Date

NICASIO SCHOOL DISTRICT

CONTRACT OF EMPLOYMENT

This contract is by and between the Nicasio School District (herein after referred to as the "District") and Barbara Snekkevik, Principal (herein after referred to as the "Principal").

The parties agree as follows:

1. The term of this contract shall be for the school year, from July 1, 2020 through June 30, 2021.
2. The Principal will provide the District the administrative services of a Principal. During the term of this agreement she shall serve as Principal of the Nicasio School District.
3. The District shall pay the Principal \$ 71,987 (step 4) a year as a .60 FTE position receiving salary and benefits on a 12 months per year basis. The payment shall be made monthly. Principal shall receive a salary increase of two percent (2%) annually beginning with year 2018-19 and for nine consecutive years, to Step 10 on the Principal's Salary Schedule. Cost-of-living adjustments (COLA) may be awarded in addition to the two percent (2%) annual increase.
4. The District will also provide Health and Welfare Benefits up to the Board-approved cap of single coverage for employee only for health, dental and vision based on FTE.
5. The work year for the Principal will be for 208 days. The work year for 2020-21 will start on August 3, 2020. Every effort will be made by the Principal to keep that schedule, allowing for emergencies or other critical circumstances. The District and the Principal may change the dates of the work year by mutual agreement.
6. In the event the District intends to request the Principal to continue beyond the 2020-21 school year, this agreement may be extended by mutual agreement.

The term of this CONTRACT shall be from July 1, 2020 through June 30, 2021.

Nancy Neu, Superintendent
Nicasio School District

Barbara Snekkevik
Principal

Date: _____

Date: _____



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

A Guide for Administrators, Teachers, Staff and Parents In Preparation for County-Wide Return to School in the of Fall 2020

5.21.2020 UPDATE - Please note: This Framework for Reopening Schools is a work in progress and will be updated as we receive additional input from all stakeholders (staff, students, parents and community members), with the ultimate goal to develop and implement a sequential return to school to support and maximize learning and success for all students, while doing everything reasonably possible to ensure the health and safety of our students, staff and community.

CONTEXT

The onset of the COVID-19 global pandemic triggered unprecedented government mandated shelter at home orders. Effective March 16, 2020, the Marin County Public Health Officer (Public Health) recommended the [suspension of classroom instruction](#) for more than 40,000 students in an effort to mitigate the spread of the virus. Simultaneously Public Health issued a [countywide stay at home order](#) suspending all non-essential work. The uncertainty around when state and local health officials would lift shelter at home orders prompted a joint decision between Bay Area public health officials and county superintendents to [extend distance learning](#) through the remainder of the academic year.

GUIDING PRINCIPLES

Nicasio School District is committed to the following guiding principles in the reopening of our school and student programs in the fall:

1. **Health and Safety** - The health and safety of staff and students is the single highest priority.
2. **Stable Cohorts** - The core operational structure of our school programs is a stable cohort of (12¹) students and staff. This structure helps to mitigate the spread of germs, enables health providers to trace contacts in the event of an infection, and isolates the need for potential closures.

¹ Cohort number subject to change depending on guidance from Public Health

3. **Physical Distancing** - For students, the cohort in itself is the physical distancing practice (preschool students and some students with special needs are not expected to maintain 6ft. distance).
4. **Procedures and Protocols** - Specific safety protocols including daily health screening, temperature checks, restroom use procedures, paths of travel, outdoor recreation activities and substitute procedures, will be carefully planned, implemented, monitored and updated on a regular basis.
5. **Academic Success** – Academic growth and civic responsibility will be ensured through a rigorous, standards-based curriculum that is engaging and supports all learners.
6. **Social-Emotional Support** – Healthy, inclusive, respectful and safe learning environments will be promoted. The social-emotional support of all community members will be fostered, including collaborative partnerships between students, families, school staff and the community.
7. **Responsiveness** – The Nicasio School administration, in collaboration with the Marin County Office of Education Response Team, is available to interface with stakeholders and Public Health to answer any questions or concerns that arise.

TIMELINE

Nicasio School District will continue to revise and modify plans based on the most current guidelines available from Marin County Health and Human Services and the Marin County Office of Education.

PHASE 1: June 2020

June 2, 2020	Planning Committee creates draft Reopening Plan
June 18, 2020	Draft Reopening Plan presented to Board of Trustees

PHASE 2: Summer 2020

June/July 2020	Campus preparations for reopening of campus
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PHASE 3: Fall 2020

August 17, 2020	Staff training
August 19, 2020	First Day of School

HEALTH & SAFETY MODEL

All Nicasio School student programs will follow sanitation and hygiene practices described in detail in the [March 13, 2020 Public Health Advisory on Novel Coronavirus \(COVID-19\) Childcare Guidance](#).

1. Stable Cohorts:

The ability for schools to reopen is based upon the strict understanding that students will be separated into stable cohorts, meaning:

- a. The same group of 12 or fewer students are in the same group each day.
- b. Students should not change from one cohort to another.
- c. Each group should be in a separate room and not mix with other cohorts.
- d. Teachers should also remain solely with one group of students, if feasible.

2. Health and Safety Protocols:

Nicasio School student programs will adhere to the following health and safety protocols:

- a. Essential Protective Equipment (EPE) will be stocked, inventoried and replenished as needed (see below).
- b. Daily health and safety checks (temperatures and health screening questionnaire) will be conducted by site staff.
- c. Site administration and teachers will coordinate and schedule outdoor activities to ensure that cohorts are not mixed.
- d. Use of specific facilities will be defined for each cohort (entrances, restrooms and paths of travel to ensure no mixing of cohorts).
- e. All staff will implement regular cleaning and disinfecting procedures throughout the day.
- f. Should a staff member or student exhibit symptoms of COVID-19, Nicasio School administration will be notified immediately. Public Health will be notified to expedite steps necessary for the involved cohort.

3. Staff Essential Protective Equipment (EPE):

All staff will be trained to implement best practices in the use of Essential Protective Equipment, including, but not limited to:

- a. Wearing a face covering at all times (see additional information below).
- b. Wearing gloves when cleaning and disinfecting copy machines, light switches, thermostats, etc.
- c. Using disinfectant cleaner regularly to clean and wipe surfaces and high touch areas.
- d. Setting and following a hand washing schedule for staff and students upon arrival, before and after meals or snack time, before and after going to the restroom, and regular intervals throughout the day.

- e. Working with students using physical barriers (i.e., face shield) if needed.

4. Face Coverings for Staff (and children over 12 years of age)

- a. In accordance with the [April 17, 2020 Public Health Order](#), which went into effect on April 22, 2020, persons over the age of 12 must wear face coverings.
- b. Each site will have a supply of disposable face coverings for anyone who is unable to provide their own.

5. Cleaning:

- a. All school sites will be equipped with cleaning and sanitation supplies (i.e., hand sanitizer, gloves, disinfecting wipes and disinfectant/bleach solutions).
- b. All staff will be trained to regularly clean and disinfect high touch areas and surfaces in their work areas in accordance with the [Centers for Disease Control \(CDC\) guidance for schools and childcare centers](#).

6. Registration Forms:

- a. In addition to normal school enrollment forms, additional information may be gathered through an application form/survey, or direct communication with family members of cohorts to support public health responsiveness. This information will include updated emergency contact information, and/or medical or dietary information.

DAILY LOGISTICS

Snacks and Lunches:

Families will provide appropriate snacks and lunches for their students packed in clearly marked containers. Parents should provide detailed information on registration forms regarding any special dietary needs and/or allergies. For students who receive free and reduced lunches, meal packets will be delivered mid-day.

Daily School Arrival and Dismissal:

With the goal to limit outside adult to student interaction beyond the site staff and students, parents will be instructed to assist in curbside drop off and health screening by a school site staff member. Each student will proceed directly to his/her classroom and remain under the supervision of the classroom teacher or other staff member. Pick-up will also be curbside, and facilitated by the classroom teacher or other staff member.

Staff Training:

All school staff will receive training in the procedures and protocols outlined in this plan, including the proper cleaning and sanitizing techniques outlined by the Center for Disease Control.

Health & Safety Checks:

It is vital that all parents and guardians keep children at home if they are sick until a fever has been gone for at least 24 hours without the use of medicine. Nicasio School will utilize a touchless thermometer to take the temperature of all students and staff members before entering the classroom(s). If a student or staff member's temperature is 100.4 degrees or above, they will be excluded from participation and appropriately isolated until departure from campus.

Health Questionnaire at Intake:

Staff and parents will be required to respond to the following questionnaire daily upon intake.

- a. Do you or your child live with- or have you or your child had close contact with- anyone with a prolonged cough, fever, or flu-like symptoms, or with anyone who has been diagnosed with COVID-19 within the last 14 days?
- b. Do you or your child have a fever, cough and/or shortness of breath? For children and adults, fever is 100.4 degrees or above using a forehead thermometer.
- c. Do you or your child have any other signs of communicable illness such as a cold, flu, rash or inflammation?
- d. Have you or your child experienced diarrhea or vomiting (within the past 24 hours)?

Signs of Illness During School Hours:

It is vital that all parents and guardians keep children at home if they are sick until a fever has been gone for at least 24 hours without the use of medicine. Students and staff will be monitored for signs of illness throughout the day including:

- Headache or tiredness, unable to participate in routine activities or need more care than staff can provide
- Fever with behavior changes, difficulty breathing, uncontrolled coughing, unusually tired, persistent crying, etc.
- Open sores, rash, signs of infection, etc.
- Runny nose with colored mucus

If a student or staff member is exhibiting any of the above symptoms, they will be physically separated from the group and will be required to wear a surgical mask until they depart from campus. ***Parents/guardians are required to and must agree to come pick up their child without delay if the child is exhibiting these symptoms.***

Master Scheduling (instructional time, recess, lunch):

All instruction will be delivered while maintaining stable student cohort groups. School administration and staff will coordinate schedules so that each group is able to enjoy outdoor recreation as weather conditions permit. Student cohorts will be maintained by assigning distinct outdoor areas to each group. Playground structures will remain closed. Playground equipment (balls, jump ropes, etc.) will be assigned and stored in each classroom and may only be used by members of that cohort.

Use of Restrooms:

All campus restrooms will be converted to single-use. Classrooms will be assigned times for restroom breaks. Students will be instructed to wash hands prior to using the restroom and again after use. Staff will monitor cleanliness and take additional cleaning measures, as necessary.

BEST PRACTICES

Administrators and staff will make every effort to implement and share best practices including:

- a. Regular safety meetings with all staff
- b. Have clearly designated areas for family curbside drop off/pick up
- c. Screen all students/family/staff before entry
- d. Stay home if showing or experiencing any sign of sickness
- e. Post signage of COVID 19, risk assessment and preventative measures
- f. Parent volunteers are not permitted at this time
- g. Restrict activities and visitors, including volunteers and parent tours
- h. Require students and staff to conduct handwashing or sanitizing as their first activity upon arrival each day and regularly throughout the day
- i. Stock cleaning supplies for each cohort/classroom
- j. Have a stock of facial coverings in the event that a child or staff member exhibits symptoms
- k. Clean and disinfect frequently
- l. Keep play materials on site and not be sent home
- m. Implement, teach and model physical distancing best practices including no hugs or shaking hands
- n. Keep emergency contact information up to date

KEY RESOURCES

- a. [March 13, 2020 Public Health Advisory on Novel Coronavirus \(COVID-19\)](#)
- b. [March 14, 2020 Environmental Health Advisory for Cleaning Community Spaces](#)
- c. [CDC Guidance for School Settings](#)
- d. [Reminders for Using Disinfectants at Schools and Childcare Centers](#)
- e. [CDC Environmental Cleaning and Disinfecting Recommendations](#)
- f. [CDC Guidance for Cleaning and Disinfecting](#)
- g. [Frequently Asked Questions](#)
- h. Communicable Disease Nurse line available 9:00 am - 5:00 pm M-F
(415) 473-4163
- i. Spanish translation (to follow)

CONTACT

If you have any questions about this overview document, staffing, and logistics, please contact:

- Barbara Snekkevik, Principal, bsnekkevik@nicasioschool.org
- Nancy Neu, Interim Superintendent, nneu@marinschools.org

Board Policy

Independent Study

BP 6158

Instruction

The Governing Board authorizes independent study as an optional alternative instructional strategy for eligible students whose needs may be best met through study outside of the regular classroom setting. Independent study shall offer a means of individualizing the educational plan to serve students who desire a more challenging educational experience, whose health or other personal circumstances make classroom attendance difficult, who are unable to access course(s) due to scheduling problems, and/or who need to make up credits or fill gaps in their learning. As necessary to meet student needs, independent study may be offered on a full-time basis or on a part-time basis in conjunction with part- or full-time classroom study.

(cf. 5147 - Dropout Prevention)
(cf. 6011 - Academic Standards)
(cf. 6143 - Courses of Study)
(cf. 6146.1 - High School Graduation Requirements)
(cf. 6146.11 - Alternative Credits Toward Graduation)
(cf. 6172 - Gifted and Talented Student Program)
(cf. 6200 - Adult Education)

The Superintendent or designee may provide a variety of independent study opportunities, including, but not limited to, through a program or class within a comprehensive school, an alternative school or program of choice, a charter school, a home-based format, and an online course.

(cf. 0420.4 - Charter School Authorization)
(cf. 6181 - Alternative Schools/Programs of Choice)

A student's participation in independent study shall be voluntary. Students participating in independent study shall have the right, at any time, to enter or return to the regular classroom mode of instruction. (Education Code 51747; 5 CCR 11700)

Parents/guardians of students who are interested in independent study shall contact the Superintendent or designee. The Superintendent or designee shall approve independent study for an individual student only upon determining that the student is prepared to meet the district's requirements for independent study and is likely to succeed in independent study as well as or better than he/she would in the regular classroom setting.

The minimum period of time for any independent study option shall be five consecutive school days.

Written Agreements

The Superintendent or designee shall ensure that a written master agreement and, as appropriate, a learning agreement for students participating in course-based independent study exist for each participating student as prescribed by law. (Education Code 51747, 51749.5)

The master agreement shall specify the length of time in which each independent study assignment must be completed. Because excessive leniency in the duration of independent study assignments may result in a student falling behind his/her peers and increase the risk of dropping out of school, independent study assignments shall be no more than one week for all grade levels and types of program. However, when necessary based on the specific circumstances of the student's approved program, the Superintendent or designee may allow for a longer period of time between the date an assignment is made and when it is due, up to the termination date of the agreement.

An evaluation shall be conducted to determine whether it is in a student's best interest to remain in independent study whenever the student misses three assignments, unless the student's written agreement specifies a lower or higher number of missed assignments based on the nature of the assignments, the total number of assignments, and/or other unique circumstances.

Program Evaluation

The Superintendent or designee shall annually report to the Board the number of district students participating in independent study, the average daily attendance generated for apportionment purposes, student performance as measured by standard indicators and in comparison to students in classroom-based instruction, and the number and proportion of independent study students who graduate or successfully complete independent study. Based on the program evaluation, the Board and Superintendent shall determine areas for program improvement as needed.

(cf. 0500 - Accountability)
(cf. 5121 - Grades/Evaluation of Student Achievement)
(cf. 6162.5 - Student Assessment)
(cf. 6162.51 - State Academic Achievement Tests)

Legal Reference:

EDUCATION CODE

17289 Exemption for facilities
41976.2 Independent study programs; adult education funding
42238 Revenue limits
42238.05 Local control funding formula; average daily attendance
44865 Qualifications for home teachers and teachers in special classes and schools
46200-46208 Instructional day and year
46300-46307.1 Methods of computing average daily attendance
47612.5 Independent study in charter schools
48204 Residency

48206.3 Home or hospital instruction; students with temporary disabilities
48220 Classes of children exempted
48340 Improvement of pupil attendance
48915 Expulsion; particular circumstances
48916.1 Educational program requirements for expelled students
48917 Suspension of expulsion order
49011 Student fees
51225.3 Requirements for high school graduation
51745-51749.6 Independent study programs
52522 Adult education alternative instructional delivery
52523 Adult education as supplement to high school curriculum; criteria
56026 Individuals with exceptional needs
58500-58512 Alternative schools and programs of choice

FAMILY CODE

6550 Authorization affidavits

CODE OF REGULATIONS, TITLE 5

11700-11703 Independent study

19819 State audit compliance

UNITED STATES CODE, TITLE 20

6301 Highly qualified teachers

COURT DECISIONS

Modesto City Schools v. Education Audits Appeal Panel, (2004) 123 Cal.App.4th 1365

EDUCATION AUDIT APPEALS PANEL DECISIONS

Lucerne Valley Unified School District, Case No. 03-02 (2005)

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Elements of Exemplary Independent Study

WEB SITES

California Consortium for Independent Study: <http://www.ccis.org>

California Department of Education, Independent Study: <http://www.cde.ca.gov/sp/eo/is>

Education Audit Appeals Panel: <http://www.eaap.ca.gov>

(3/05 7/10) 12/14

Administrative Regulation

Independent Study

AR 6158

Instruction

Educational Opportunities

Educational opportunities offered through independent study may include, but are not limited to:
(Education Code 51745)

1. Special assignments extending the content of regular courses of instruction;

(cf. 6143 - Courses of Study)

2. Individualized study in a particular area of interest or in a subject not currently available in the regular school curriculum;

3. Individualized alternative education designed to teach the knowledge and skills of the core curriculum, but not provided as an alternative curriculum;

4. Continuing and special study during travel; and/or

(cf. 5112.3 - Student Leave of Absence)

5. Volunteer community service activities and leadership opportunities that support and strengthen student achievement

(cf. 0420.4 - Charter School Authorization)

(cf. 6142.4 - Service Learning/Community Service Classes)

(cf. 6181 - Alternative Schools/Programs of Choice)

In addition, when requested by a parent/guardian due to an emergency, vacation, or illness, independent study may be used on a short-term basis to ensure that the student is able to maintain academic progress in his/her regular classes.

(cf. 5113 - Absences and Excuses)

Equivalency

The district's independent study option shall be substantially equivalent in quality and quantity to classroom instruction to enable participating students to complete the district's adopted course of study within the customary timeframe. Students in independent study shall have access to the same services and resources that are available to other students in the school and shall have equal rights and privileges. (5 CCR 11700, 11701.5)

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

The district shall not provide independent study students and their parents/guardians with funds or items of value that are not provided for other students and their parents/guardians. (Education Code 46300.6, 51747.3)

Eligibility for Independent Study

A student participating in independent study must be a resident of the county or an adjacent county. Full-time independent study shall not be available to students whose district residency status is based on their parent/guardian's employment within district boundaries pursuant to Education Code 48204. (Education Code 46300.2, 51747.3)

(cf. 5111.1 - District Residency)

For a student with disabilities, as defined in Education Code 56026, participation in independent study shall be approved only if his/her individualized education program specifically provides for such participation. (Education Code 51745)

(cf. 6159 - Individualized Education Program)

A temporarily disabled student shall not receive individual instruction pursuant to Education Code 48206.3 by means of independent study. (Education Code 51745)

(cf. 6183 - Home and Hospital Instruction)

Master Agreement

A written agreement shall be developed and implemented for each student participating in independent study for five or more consecutive school days. (Education Code 46300, 51747; 5 CCR 11703)

The agreement shall include general student data, including the student's name, address, grade level, birth date, school of enrollment, and program placement.

The independent study agreement for each participating student also shall include, but not be limited to, all of the following: (Education Code 51747; 5 CCR 11700, 11702)

1. The manner, time, frequency, and place for submitting the student's assignments and for reporting his/her progress;
2. The objectives and methods of study for the student's work and the methods used to evaluate that work;

3. The specific resources, including materials and personnel, that will be made available to the student;
4. A statement of the Board's policy detailing the maximum length of time allowed between an assignment and its completion and the number of missed assignments, by grade level and type of program, which will trigger an evaluation of whether the student should be allowed to continue in independent study;
5. The duration of the independent study agreement, including the beginning and ending dates for the student's participation in independent study under the agreement, with a maximum of one school year;
6. A statement of the number of course credits or, for an elementary student, other measures of academic accomplishment appropriate to the agreement, to be earned by the student upon completion;
7. A statement that independent study is an optional educational alternative in which no student may be required to participate;
8. In the case of a suspended or expelled student who is referred or assigned to any school, class, or program pursuant to Education Code 48915 or 48917, a statement that instruction may be provided through independent study only if the student is offered the alternative of classroom instruction; and

(cf. 5144.1 - Suspension and Expulsion/Due Process)

9. Signatures of the student, the parent/guardian or caregiver of the student if the student is under age 18 years, the certificated employee responsible for the general supervision of independent study, and all persons who have direct responsibility for providing assistance to the student

The parent/guardian's signature on the agreement shall constitute permission for the student to receive instruction through independent study.

Monitoring Student Progress

The independent study administrator and/or supervising teacher shall promptly and directly address any failure by the student to meet the terms of his/her written agreement. The following supportive strategies may be used:

1. A letter to the student and/or parent/guardian;
2. A meeting between the student and the teacher and/or counselor;
3. A meeting between the student and the independent study administrator, including the parent/guardian if appropriate; and/or

4. An increase in the amount of time the student works under direct supervision

When the student has missed the number of assignments specified in the written agreement as requiring an evaluation, the Superintendent or designee shall conduct an evaluation to determine whether or not independent study is appropriate for the student. This evaluation may result in termination of the independent study agreement and the student's return to the regular classroom program or other alternative program.

A written record of the findings of any such evaluation shall be treated as a mandatory interim student record which shall be maintained for three years from the date of the evaluation.
(Education Code 51747)

Independent study students who are late, miss scheduled conferences, or do not submit assigned work on time shall not be reported as tardy or truant.

Responsibilities of Independent Study Administrator

The responsibilities of the independent study administrator include, but are not limited to:

1. Recommending certificated staff to be assigned as independent study teachers and supervising staff assigned to independent study functions who are not regularly supervised by another administrator;
2. Approving or denying the participation of students requesting independent study;
3. Facilitating the completion of written independent study agreements;
4. Ensuring a smooth transition for students into and out of the independent study mode of instruction;
5. Approving all credits earned through independent study; and
6. Completing or coordinating the preparation of all records and reports required by law, Board policy, or administrative regulation

Assignment and Responsibilities of Independent Study Teachers

Each student's independent study shall be coordinated, evaluated, and carried out under the general supervision of a certificated employee who consents to the assignment. (Education Code 44865, 51747.5; 5 CCR 11700)

The ratio of student average daily attendance for independent study students age 18 years or younger to full-time equivalent certificated employees responsible for independent study shall not exceed the equivalent ratio for all other education programs in the district, unless a new higher or lower ratio for all other educational programs offered is negotiated in a collective

bargaining agreement or the district enters into a memorandum of understanding that indicates an existing collective bargaining agreement contains an alternative ratio. (Education Code 51745.6)

The responsibilities of the supervising teacher shall include, but are not limited to:

1. Completing designated portions of the written independent study agreement;
2. Supervising and approving coursework and assignments;
3. Maintaining records of student assignments showing the date the assignment is given and the date the assignment is due;
4. Maintaining a daily or hourly attendance register in accordance with item #4 in the section on "Records" below;
5. Providing direct instruction and counsel as necessary for individual student success;
6. Regularly meeting with the student to discuss the student's progress;
7. Determining the time value of assigned work or work products completed and submitted by the student; and
8. Assessing student work and assigning grades or other approved measures of achievement

The Superintendent or designee shall ensure that independent study teachers have access to professional development and support comparable to classroom-based teachers.

(cf. 4131 - Staff Development)

Records

The Superintendent or designee shall ensure that records are maintained for audit purposes. These records shall include, but not be limited to: (Education Code 51748; 5 CCR 11703)

1. A copy of the Board policy, administrative regulation, and other procedures related to independent study;
2. A listing of the students, by grade level, program, and school, who have participated in independent study, along with the units of the curriculum attempted and completed by students in grades K-8 and the course credits attempted by and awarded to students in grades 9-12 and adult education;
3. A file of all agreements, with representative samples of each student's work products bearing the supervising teacher's notations indicating that he/she has personally evaluated the work or that he/she has personally reviewed the evaluations made by another certificated teacher; and

4. As appropriate to the program in which the students are participating, a daily or hourly attendance register that is separate from classroom attendance records, maintained on a current basis as time values of student work products judged by a certificated teacher, and reviewed by the supervising teacher if they are two different persons

(cf. 3580 - District Records)

The Superintendent or designee also shall maintain a record of grades and other evaluations issued to each student for independent study assignments.

The signed, dated agreement, any supplemental agreement, assignment records, work samples, and attendance records may be maintained on file electronically. (Education Code 51747)

(10/15 5/16) 7/16

Administrative Regulation

Home And Hospital Instruction

AR 6183

Instruction

A student with a temporary disability which makes school attendance impossible or inadvisable shall be entitled to receive individual instruction at home or in a hospital or other residential health facility, excluding state hospitals. (Education Code 48206.3)

(cf. 5112.2 - Exclusions from Attendance)

Temporary disability means a physical, mental, or emotional disability incurred while a student is enrolled in regular day classes or an alternative education program, and after which the student can reasonably be expected to return to regular day classes or the alternative education program in which the student is enrolled. Temporary disability does not include a disability that would qualify a student for special education pursuant to Education Code 56026. (Education Code 48206.3)

(cf. 5141.22 - Infectious Diseases)

(cf. 6158 - Independent Study)

(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)

At the beginning of the school year, the Superintendent or designee shall notify parents/guardians of district students regarding: (Education Code 48206.3, 48208, 48980)

1. The availability of individual instruction for any student with a temporary disability, including information regarding student eligibility for, and the duration of, individual instruction;
2. The rights and responsibilities of parents/guardians of any student with a temporary disability pursuant to Education Code 48207 and 48208

(cf. 5145.6 - Parental Notifications)

Parents/guardians shall notify the principal or designee when their child is temporarily disabled and needs individual instruction at home or in a hospital or other residential health facility.

Determination of Student Eligibility

Not later than five working days after receiving notification from a parent/guardian that a student has a temporary disability, the Superintendent or designee shall determine whether the student will be able to receive individual instruction at home or in a hospital or residential health facility. (Education Code 48208)

The Superintendent or designee may require verification through any reasonable means that the student is temporarily disabled and needs individual instruction.

Provision of Individual Instruction

Individual instruction at a student's home or in a hospital or other residential health facility shall begin no later than five working days after the Superintendent or designee makes the determination that the student is eligible to receive individual instruction. (Education Code 48207.5, 48208)

The district shall be responsible for providing individual instruction to any temporarily disabled student who is in a hospital or other residential health facility located within district boundaries, whether or not the student is enrolled in the district. If the student is enrolled in another district, the Superintendent or designee may enter into an agreement to have the student's district of residence provide the individual instruction. The Superintendent or designee may also enter into an agreement to provide individual instruction to a district student who is in a hospital or other residential health facility located within the boundaries of another district. (Education Code 48208)

(cf. 5111.1 - District Residency)

Whenever the district provides individual instruction to a non-district student who is in a hospital or other residential health facility located within district boundaries, the Superintendent or designee shall, within five working days of the beginning of the individual instruction, provide written notification to the student's district of residence that, effective on the date on which individual instruction began, the district of residence may not count the student for purposes of computing that district's average daily attendance. (Education Code 48208)

A student receiving individual instruction in a hospital or residential health facility for a partial week shall be entitled to attend school or receive individual instruction at home on days in which the student is not receiving individual instruction in the hospital or other residential health facility, if the student is well enough to do so. (Education Code 48207.3)

Home or hospital instruction shall be provided only by teachers with valid California teaching credentials who consent to the assignment. (Education Code 44865)

(cf. 4112.2 - Certification)

(cf. 4113 - Assignment)

Insofar as possible, the teacher providing home or hospital instruction shall consult with the student's current classroom teacher(s) so as to provide a continuity of instruction that enables the student to stay abreast with the regular school program.

The district's attendance supervisor shall ensure that the absences of any temporarily disabled student receiving individual instruction at home or in a hospital or other residential health facility are excused until the student is able to return to the regular school program. (Education Code

48240)

(cf. 5113 - Absences and Excuses)

(cf. 5113.11 - Attendance Supervision)

Return to School

A student receiving individual instruction who is well enough to return to school shall be allowed to return to the school that the student attended immediately before receiving individual instruction, if the return occurs during the school year in which the individual instruction was initiated. (Education Code 48207.3)

Legal Reference:

EDUCATION CODE

44865 Qualifications for home teachers

45031 Home teachers

48200 Minimum school day

48206.3-48208 Students with temporary disabilities; individual instruction

48240 Supervisors of attendance

48980 Parental notifications

51800-51802 Employment of home teachers

56026 Individual with exceptional needs

CODE OF REGULATIONS, TITLE 5

421 Method of verification

423 Prolonged illness

(6/89 10/98) 12/18