

# Nicasio School District Board of Trustees

## AGENDA

- Special Meeting -

Thursday, June 28, 2018 5 PM

Nicasio School Library 5555 Nicasio Valley Road, Nicasio CA

1. **Initial Matters**
  - a. Call to Order
    - i. Roll Call
  - b. Approval of Closed Session Agenda..... *Action*
2. **Closed Session**
  - a. The following Closed Session item is listed below in compliance with Government Code Section 54957 of the Brown Act:
    - i. PUBLIC EMPLOYEE APPOINTMENT/EMPLOYMENT Title: Job Share
  - b. Public Comment on Items on the Closed Session Agenda
  - c. Recess to Closed Session to consider and/or take action upon any item on the Closed Session Agenda
3. **Reconvene to Open Session**
4. **Open Session Agenda**
  - a. Patriotic Moment
  - b. Report Out Announcement of any reportable action take during Closed Session
  - c. Approval and Adoption of Open Session Agenda ..... *Action*
5. **Public Comment** ..... *Information*
  - o Board members or district staff may, but are not obligated to, briefly respond to statements made or questions posed by the public.
  - o No formal action will be taken.
  - o Designated amount of time to address the Board is limited to 3 minutes per individual.
  - o Concerns about individual employees shall not be discussed in public at school board meetings. Please contact the superintendent with specific concerns.
6. **Consent Agenda** ..... *Mass Action*
  - a. Approve Minutes: May 9, 2018 Special Meeting and June 7, 2018 Regular Meeting of Board of Trustees
  - b. Approve Warrants Paid: May 31-Jun 21, 2018
  - c. 2018-19 Local Control Accountability Plan (LCAP) Federal Addendum
7. **Finance/Business Services**
  - a. Consider Approval of 2018-19 Local Control Accountability Plan (LCAP)..... *Action*
  - b. Consider Approval of 2018-19 Budget Adoption Reserve Form..... *Action*
  - c. Consider Adoption of 2018-19 Budget ..... *Action*
  - d. Consider Approval of 2018-19 Consolidated Application..... *Action*

- e. Consider Approval of Resolution 2017-18 #5 Tax Anticipation Note (TAN)  
*Action (Roll Call Vote)*..... *Action*
  - f. Consider Approval of Resolution 2017-18 #6 Regarding the Education  
Protection Account (EPA) for 2018-19 *Action (Roll Call Vote)*..... *Action*
  - g. Consider Approval of Resolution 2017-18 #7 Regarding Budget Transfer of  
Funds for Year End Closing *Action (Roll Call Vote)*..... *Action*
  - h. Consider Approval of Marin County Aeries SIS Consortium 2018-19  
Contract Services for Basic Aeries Hosting Services..... *Action*
- 8. Personnel**
- a. Accept Letter of Resignation of Classified Employee Monica Snell effective  
June 14, 2018..... *Information*
  - b. Accept Letter of Resignation of Classified Employee Jenna D-Anna  
effective June 14, 2018..... *Information*
  - c. Consider Approval of .5 FTE Certificated Teacher Personal Leave of  
Absence without Pay for 2018-19 ..... *Discussion/Action*
  - d. Consider Approval to Hire .5 FTE Certificated Teacher for 2018-19..... *Discussion/Action*
  - e. Consider Approval of 2018-19 Contract Services Agreement with Marin  
County Office of Education for Support of Superintendent for Business  
Services (July 1, 2018-June 30, 2019)..... *Discussion/Action*
  - f. Consider Approval of Principal Contract for 2018-19..... *Discussion/Action*
- 9. Administrative/Governance**
- a. Consider Approval of IDT Renewal Requests Into NSD for 2018-19
    - i. IDT 18-19-11
    - ii. IDT 18-19-12
    - iii. IDT 18-19-13..... *Discussion/Action*
- 10. Conclusion**
- a. Agenda Planning ..... *Discussion*
  - b. Adjournment ..... *Action*

*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 PO Box 711, Nicasio, CA 94946 or [office@nicasioschool.org](mailto:office@nicasioschool.org). Notification at least 48 hours prior to the meeting will better enable the District to make reasonable accommodations in accordance with the Americans with Disabilities Act.*



MINUTES

~ Special Meeting ~

Wednesday, May 9, 2018 4 PM

Nicasio School Library 5555 Nicasio Valley Road, Nicasio CA

1. Initial Matters

- a. Call to Order at 4:08pm
- a. **Roll Call** In attendance: **Trustees Madeleine Sloane and Michelle Rutledge** Absent: **Trustee Jason Snell** Also in attendance: **Superintendent Nancy Neu, Principal Barbara Snekkevik, MCOE Senior Director Kate Lane, and Office Manager/District Secretary Mikki McIntyre**
- a. Approval and Adoption of Open Session Agenda  
Action: **M/S: Sloane/Rutledge** to approve and adopt Open Session Agenda **Vote: 2/0** Ayes: Sloane, Rutledge; Noes: None

2. **Public Comment** *There was no public comment.*

3. **Budget Workshop** The Board held a budget workshop.

4. **Adjournment**

Action: **M/S: Sloane/Rutledge** to adjourn meeting at 6:21pm **Vote: 2/0** Ayes: Sloane, Rutledge; Noes: None

Respectfully Submitted,

*Mikki McIntyre*

☐ Unadopted    ☐ Adopted

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Madeleine Sloane, Board Clerk

# Nicasio School District Board of Trustees

## Minutes

- Regular Meeting -

Thursday, June 7, 2018 5 PM

Nicasio School Library 5555 Nicasio Valley Road, Nicasio CA

### 1. Initial Matters

- a. Call to Order at 5:05pm
- a. **Roll Call** In attendance: **Trustees Madeleine Sloane** and **Michelle Rutledge** Absent: **Trustee Jason Snell** Also in attendance: **Superintendent Nancy Neu**, **Principal Barbara Snekkevik** and **Office Manager/District Secretary Mikki McIntyre**

### 2. Open Session Agenda

- a. Patriotic Moment reflecting on Memorial Day and all the sacrifices made by so many on our behalf.
- b. Approval and Adoption of Open Session Agenda  
Action: **M/S:Sloane/Rutledge** to approve and adopt Open Session Agenda **Vote:** **2/0** Ayes: Sloane, Rutledge; Noes: None

### 3. Public Comment *There was no public comment.*

### 4. Consent Agenda

- a. Approve Minutes: May 3, 2018 Regular Meeting of Board of Trustees
- b. Approve Warrants Paid: April 26-May 30, 2018
- c. Approve IDT Request Out of Nicasio School District (NSD) for 2018-19
  - IDTX 18-19-06Action: **M/S: Sloane/Rutledge** to approve and adopt Consent Agenda **Vote: 2/0**  
Ayes: Sloane, Rutledge; Noes: None

### 5. Reports & Announcements

- a. Foundation Update *There was no update.*
- b. Principal's Report *Principal Snekkevik provided her report.*
- c. Superintendent's Report *Supt. Neu reported the following:*
  - Supt. Neu said Principal Snekkevik has done an outstanding job during the course of completing her first year of the North Coast School of Education's Administrator Induction Program. Supt. Neu noted that she serves as Principal Snekkevik's certified coach for the two-year program, which is required in order to receive a clear administrator's credential.
  - Supt Neu said the additional good news is that Marin County Superintendent Mary Jane Burke, who has been so supportive of Nicasio School, has just been re-elected for four more years.
- d. Trustees' Report
  - Trustee Rutledge said she attended the NS Foundation's May 4<sup>th</sup> Barn Dance fundraiser and that it was a very fun event.

6. **Public Hearing on the Nicasio School District 2018-19 Local Control Accountability Plan:**  
The Board will hold a public hearing to solicit the recommendations and comments of members of the public regarding the specific actions and expenditures propose to be included in Nicasio School District's 2018-19 Local Control and Accountability Plan.
  - a. The public hearing opened at 5:18pm. Principal Snekkevik presented a summary of the plan. A trustee asked for clarification about the difference between what was budgeted in lottery funds for books and supplies, and what was actually spent. CBO Bonardi responded that quite a bit of lottery funding was carried over from the previous year. The public hearing closed at 5:32pm.
7. **Public Hearing on the Nicasio School District 2018-19 Proposed Budget:** The Board will hold a public hearing regarding the Nicasio School District 2018-19 Proposed Budget.
  - a. The public hearing opened at 5:32pm. CBO Bonardi provided a corrected budget summary, noting that there had been a couple of major changes and assumptions since the budget was initially prepared. With regard to the multi-year projections, she noted that the District's expenses exceed its revenues in each subsequent year and that the Board will not be able to maintain its reserve after 2020-21. A member of the public inquired whether there were any upcoming teacher contract negotiations. There was no response. The public hearing closed at 5:56pm.
8. **Finance/Business Services**
  - a. Consider Approval of School & College Legal Services of California 2018-19 Billable Agreement for Legal Services  
Action: **M/S: Sloane/Rutledge** to approve School & College Legal Services of California 2018-19 Billable Agreement for Legal Services **Vote: 2/0** Ayes: Sloane, Rutledge; Noes: None
  - b. Consider Approval 2018-19 Certificate of Signatures for Commercial Warrants and Payroll Warrants  
Action: **M/S: Sloane/Rutledge** to approve 2018-19 Certificate of Signatures for Commercial Warrants and Payroll Warrants **Vote: 2/0** Ayes: Sloane, Rutledge; Noes: None
  - c. Consider Approval of Resolution 2017-18 #4 Authorization to Sign on Behalf of the Governing Board  
Action: **M/S: Sloane/Rutledge** to approve Resolution 2017-18 #4 Authorization to Sign on Behalf of the Governing Board **Roll Call Vote: 2/0** Ayes: Sloane, Rutledge; Noes: None
  - d. Consider Approval of Marin County Aeries SIS Consortium 2018-19 Contract Services for Basic Aeries Hosting Services  
There was no action. Item tabled pending clarification of the fee charged to NSD compared to that charged to other local districts.
  - e. Consider Approval of Marin County Data Processing Consortium 2018-19 QSS Business and Financial Data Processing Services  
Action: **M/S: Sloane/Rutledge** to approve Marin County Data Processing Consortium 2018-19 QSS Business and Financial Data Processing Services **Vote: 2/0** Ayes: Sloane, Rutledge; Noes: None

- f. Consider Approval of 2018-19 Silyco Proposal for Technology Support Services  
Action: **M/S: Sloane/Rutledge** to approve 2018-19 Silyco Proposal for Technology Support Services **Vote: 2/0** Ayes: Sloane, Rutledge; Noes: None

#### 9. Facilities

- a. Consider Approval of Jerry and Don's Yager Pump & Well Service May 1, 2018 Service Agreement  
Action: **M/S: Sloane/Rutledge** to approve Jerry and Don's Yager Pump & Well Service May 1, 2018 Service Agreement **Vote: 2/0** Ayes: Sloane, Rutledge; Noes: None

#### 10. Administrative/Governance

- a. Overview of Nicasio School District's Budget Challenges in 2019-20 SY and Beyond - facilitated by Linda Sheppard. *Discussion:* Supt. Neu said the District wants to be proactive about examining its budget challenges and looking at long-term strategies for providing academic rigor while being fiscally responsible. Supt. Neu said Linda Sheppard works for MCOE and was invited to facilitate the budget discussion as a follow-up to the Board's May 9, 2018 budget workshop. Linda engaged the Board and members of the public in discussion about the District's challenges by soliciting responses to the questions: "What do we know?", "Where do we need to be?", and "What do we need to know/do to move forward?" The Board concurred that next steps should be to collect data and to schedule community conversations and additional budget workshops during the next year, beginning in September.
- b. Consider Approval of 2018-19 Nicasio School Board Meeting Schedule  
Action: **M/S: Sloane/Rutledge** to approve 2018-19 Nicasio School Board Meeting Schedule with modifications September and June meeting dates as noted **Vote: 2/0** Ayes: Sloane, Rutledge; Noes: None
- c. Consider Approval of IDT Renewal Requests Into NSD for 2018-19
- IDT 18-19-05
  - IDT 18-19-06
  - IDT 18-19-07
  - IDT 18-19-08
  - IDT 18-19-09
  - IDT 18-19-10
- Action: **M/S: Sloane/Rutledge** to approve IDT Renewal Requests Into NSD for 2018-19 (IDT #'s 18-19-05, 06, 07, 08, 09, and 10) **Vote: 2/0** Ayes: Sloane, Rutledge; Noes: None

#### 11. Conclusion

- a. Agenda Planning
- Possible change of June 28 meeting date if two trustees not available
  - 2018-19 Aeries Hosting Contract with MCOE
  - Approval of 2018-19 LCAP
  - Adoption of 2018-19 Budget
  - Interdistrict Transfer Requests into NSD

b. Adjournment

Action: **M/S: Sloane/Rutledge** to adjourn meeting at 7pm **Vote: 2/0** Ayes: Sloane, Rutledge; *Noes:* None

**Respectfully Submitted,**

***Mikki McIntyre***

☐ Unadopted    ☐ Adopted

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**Madeleine Sloane, Board Clerk**

APY250 L.00.05

Marin County Office of Education  
 COMMERCIAL WARRANT REGISTER  
 FOR WARRANTS DATED 06/06/2018

06/21/18 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
 BATCH: 0034 GENERAL FUND MAY 31ST  
 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		
20200054	000568/	AT&T				
		PV-180074	01-0000-0-5970.00-0000-2700-000-000-000	INV 000011360491		87.71
			WARRANT TOTAL			\$87.71
20200055	001360/	BEE CONSCIOUS REMOVAL				
		PO-180207	1. 01-0000-0-5525.00-0000-8100-000-000-000	WASP REMOVAL		175.00
			WARRANT TOTAL			\$175.00
20200056	001335/	CON E SOLUTIONS				
		PO-180008	1. 01-0000-0-5840.00-0000-2700-000-000-000	July to Dec 2017		720.00
			WARRANT TOTAL			\$720.00
20200057	000830/	GOPHER				
		PO-180196	1. 01-9327-0-4300.00-1110-1010-000-000-000	inv # 9452717		34.13
			WARRANT TOTAL			\$34.13
20200058	000007/	OFFICE DEPOT				
		PO-180199	1. 01-0000-0-4300.00-0000-2700-000-000-000	140194965001		32.99
			2. 01-0000-0-4300.00-0000-8200-000-000-000	140194965001		8.56
			2. 01-0000-0-4300.00-0000-8200-000-000-000	140197839001		32.99
			3. 01-1100-0-4300.00-1110-1010-000-000-000	INV 140197839*001		73.04
			WARRANT TOTAL			\$147.58
20200059	000701/	OLD TOWN GLASS INC.				
		PO-180194	1. 01-0000-0-5608.00-0000-8200-000-000-000	INV 182730		312.80
			WARRANT TOTAL			\$312.80
20200060	000012/	P G & E				
		PO-180031	1. 01-0000-0-5510.00-0000-8200-000-000-000	8516765363-4		779.73
			WARRANT TOTAL			\$779.73
20200061	001272/	RAUL SALDANA				
		PO-180037	1. 01-6500-0-5840.00-5770-3600-000-706-000	FEB 2018 17 DAYS @ \$40		680.00
			1. 01-6500-0-5840.00-5770-3600-000-706-000	JAN 2018 17 DAYS @ \$40		680.00
			1. 01-6500-0-5840.00-5770-3600-000-706-000	MARCH 2018 20 DAYS @40		800.00

APY250 L.00.05

Marin County Office of Education  
 COMMERCIAL WARRANT REGISTER  
 FOR WARRANTS DATED 06/06/2018

06/21/18 PAGE 2

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
 BATCH: 0034 GENERAL FUND MAY 31ST  
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
		1.	01-6500-0-5840.00-5770-3600-000-706-000	APRIL 2018 16 DYS @ 40		640.00
			WARRANT TOTAL			\$2,800.00
20200062	000600/		SONOMA COUNTY OFFICE OF ED			
	PO-180040	3.	01-0000-0-5829.00-0000-7100-000-000-000	IN18-03206		3,000.00
		1.	01-0000-0-5829.00-0000-7100-000-000-000	IN18-03206		125.00
		2.	01-6500-0-5829.00-5001-7100-000-000-000	IN18*03206		175.00
			WARRANT TOTAL			\$3,300.00
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	9	TOTAL AMOUNT OF CHECKS:	\$8,356.95*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	9	TOTAL AMOUNT:	\$8,356.95*
***	BATCH TOTALS ***		TOTAL NUMBER OF CHECKS:	9	TOTAL AMOUNT OF CHECKS:	\$8,356.95*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	9	TOTAL AMOUNT:	\$8,356.95*

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
BATCH: 0035 GENERAL FUND JUNE 1, 2018  
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		
20200063	001432/	ALICE BALLERY				
		PV-180075	01-9319-0-4300.00-1110-1010-000-000-000	SPANISH SUPPLIES		25.95
			WARRANT TOTAL			\$25.95
20200064	001149/	MARIN COUNTY OFFICE OF ED				
		PO-180210	1. 01-0000-0-5200.00-0000-2700-000-000-000	180809		25.00
		PV-180077	01-0000-0-9521.00-0000-0000-000-000-000	COBRA RODGERS		1,039.92
			01-0000-0-9526.00-0000-0000-000-000-000	KAISER		2,014.05
			01-0000-0-9529.00-0000-0000-000-000-000	VISION		67.95
			WARRANT TOTAL			\$3,146.92
20200065	000007/	OFFICE DEPOT				
		PV-180076	01-1100-0-4300.00-1110-1010-000-678-000	EMERGENCY SUPPLIES		13.20
			WARRANT TOTAL			\$13.20
20200066	000012/	P G & E				
		PO-180031	1. 01-0000-0-5510.00-0000-8200-000-000-000	ACCT 4964672870-6		21.70
			WARRANT TOTAL			\$21.70
20200067	000989/	SAFARI WEST				
		PV-180078	01-9315-0-5819.00-1110-1010-000-678-000	FIELD TRIP		85.80
			WARRANT TOTAL			\$85.80
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	5	TOTAL AMOUNT OF CHECKS:	\$3,293.57*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	5	TOTAL AMOUNT:	\$3,293.57*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	5	TOTAL AMOUNT OF CHECKS:	\$3,293.57*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	5	TOTAL AMOUNT:	\$3,293.57*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	14	TOTAL AMOUNT OF CHECKS:	\$11,650.52*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	14	TOTAL AMOUNT:	\$11,650.52*



APY250 L.00.05

Marin County Office of Education  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 06/13/2018

06/21/18 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
BATCH: 0036 GENERAL FUND JUNE 8  
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
20200838	001416/	MARGIE BONARDI													
		PV-180085		01-0000-0-4300.00-0000-2700-000-000-000										REIMB OFFICE SUPPLIES	90.80
				WARRANT TOTAL											\$90.80
20200839	001177/	COUNTY OF MARIN ENVIR HLTH SVC													
		PO-180214	1.	01-0000-0-5540.00-0000-8200-000-000-000										BILL # 20123	1,185.00
				WARRANT TOTAL											\$1,185.00
20200840	001373/	EDMENTUM INC													
		PO-180208	1.	01-1100-0-4300.00-1110-1010-000-012-000										INV102274	120.00
				WARRANT TOTAL											\$120.00
20200841	000807/	JERRY & DON'S PUMP & WELL													
		PO-180016	1.	01-0000-0-5535.00-0000-8200-000-000-000										0128298-IN	827.00
		PV-180079		01-0000-0-5535.00-0000-8200-000-000-000										0128298-IN	368.09
				WARRANT TOTAL											\$1,195.09
20200842	001433/	NANCY NEU													
		PV-180086		01-0000-0-4300.00-0000-2700-000-000-000										REIMB BD MEETING SUPPLIES	36.34
				WARRANT TOTAL											\$36.34
20200843	000050/	POINT REYES LIGHT INC.													
		PO-180211	1.	01-0000-0-5803.00-0000-7100-000-000-000										45437	33.00
				WARRANT TOTAL											\$33.00
20200844	001204/	PROTECTION ONE ALARM MONITORIN													
		PO-180034	1.	01-0000-0-5620.00-0000-8300-000-000-000										122864878	93.45
				WARRANT TOTAL											\$93.45
20200845	000021/	RECOLOGY													
		PO-180035	1.	01-0000-0-5550.00-0000-8200-000-000-000										1811889740	223.37
				WARRANT TOTAL											\$223.37
20200846	001272/	RAUL SALDANA													
		PO-180037	1.	01-6500-0-5840.00-5770-3600-000-706-000										MAY 18 19 DAYS	760.00
			1.	01-6500-0-5840.00-5770-3600-000-706-000										JUNE 2018 5 DAYS	200.00

APY250 L.00.05

Marin County Office of Education  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 06/13/2018

06/21/18 PAGE 2

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
BATCH: 0036 GENERAL FUND JUNE 8  
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
WARRANT TOTAL						\$960.00
20200847	001362/	SERGIO SALDANA				
	PO-180039	1.	01-6500-0-5840.00-5770-3600-000-706-000	FEB 2017 17 DAYS		122.78
		1.	01-6500-0-5840.00-5770-3600-000-706-000	JAN 2018		122.78
		1.	01-6500-0-5840.00-5770-3600-000-706-000	MARCH 2018 20 DAYS		144.45
		1.	01-6500-0-5840.00-5770-3600-000-706-000	APRIL 2018 16 DAYS		115.56
	PV-180080		01-6500-0-5840.00-5770-3600-000-706-000	MAY 2018 20 DAYS		144.45
	PV-180081		01-6500-0-5840.00-5770-3600-000-706-000	JUNE 2018 4 DAYS		28.89
	WARRANT TOTAL					\$678.91
20200848	001418/	BARBARA SNEKKEVIK				
	PV-180082		01-0000-0-4300.00-0000-2700-000-000-000	REIMB PRINCIPAL END OF YEAR		70.39
	PV-180083		01-1100-0-4300.00-1110-1010-000-000-000	REIMB PRINCIPAL GRADUATION		94.69
	WARRANT TOTAL					\$165.08
20200849	001004/	COLIN WILLIAMS				
	PV-180084		01-1100-0-4300.00-1110-1010-000-678-000	SCIENCE SUPPLIES		52.09
	WARRANT TOTAL					\$52.09
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS: 12	TOTAL AMOUNT OF CHECKS:		\$4,833.13*
			TOTAL ACH GENERATED: 0	TOTAL AMOUNT OF ACH:		\$ .00*
			TOTAL EFT GENERATED: 0	TOTAL AMOUNT OF EFT:		\$ .00*
			TOTAL PAYMENTS: 12	TOTAL AMOUNT:		\$4,833.13*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS: 12	TOTAL AMOUNT OF CHECKS:		\$4,833.13*
			TOTAL ACH GENERATED: 0	TOTAL AMOUNT OF ACH:		\$ .00*
			TOTAL EFT GENERATED: 0	TOTAL AMOUNT OF EFT:		\$ .00*
			TOTAL PAYMENTS: 12	TOTAL AMOUNT:		\$4,833.13*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS: 12	TOTAL AMOUNT OF CHECKS:		\$4,833.13*
			TOTAL ACH GENERATED: 0	TOTAL AMOUNT OF ACH:		\$ .00*
			TOTAL EFT GENERATED: 0	TOTAL AMOUNT OF EFT:		\$ .00*
			TOTAL PAYMENTS: 12	TOTAL AMOUNT:		\$4,833.13*

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
BATCH: 0037 GENERAL FUND JUNE 15, 2018  
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			
20201777	000922/	AMERIGAS				
		PV-180089	01-0000-0-5505.00-0000-8200-000-000-000	INV 3079430265		421.28
			WARRANT TOTAL			\$421.28
20201778	000568/	AT&T				
		PO-180003	1. 01-1400-0-5940.00-1110-1010-000-000-000	436951-18589544		387.26
			WARRANT TOTAL			\$387.26
20201779	001149/	MARIN COUNTY OFFICE OF ED				
		PV-180088	01-0000-0-5200.00-0000-2700-000-000-000	OMB 180850 GOLDEN BELL		64.37
			WARRANT TOTAL			\$64.37
20201780	001323/	NORTH BAY TAXI				
		PO-180030	1. 01-6500-0-5840.00-5770-3600-000-707-000	MAY 2018 BILLING		2,975.00
			WARRANT TOTAL			\$2,975.00
20201781	001272/	RAUL SALDANA				
		PO-180038	1. 01-0000-0-5840.00-0000-8100-000-000-000	GROUNDS CONTRACT JUNE 2018 PAY		100.00
		PV-180091	01-0000-0-5840.00-0000-8100-000-000-000	GROUNDS CONTRACT JUNE 2018 PAY		300.00
			WARRANT TOTAL			\$400.00
20201782	001376/	SAMANTHA SHURA				
		PO-180202	1. 01-6500-0-5800.00-5770-3140-000-000-000	MAY OT SERVICES		570.00
			WARRANT TOTAL			\$570.00
20201783	001260/	SILYCO				
		PO-180041	2. 01-0000-0-5840.00-0000-2700-000-000-000	APR2018		650.00
			2. 01-0000-0-5840.00-0000-2700-000-000-000	JUN2018		650.00
			2. 01-0000-0-5840.00-0000-2700-000-000-000	MAY2018		650.00
			WARRANT TOTAL			\$1,950.00
20201784	001418/	BARBARA SNEKKEVIK				
		PV-180090	01-9311-0-4300.00-1110-1010-000-000-000	GRADUATION/MOVE UP SUPPLIES		54.48
			WARRANT TOTAL			\$54.48
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	8	TOTAL AMOUNT OF CHECKS:	\$6,822.39*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	8	TOTAL AMOUNT:	\$6,822.39*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	8	TOTAL AMOUNT OF CHECKS:	\$6,822.39*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	8	TOTAL AMOUNT:	\$6,822.39*

\*\*\* DISTRICT TOTALS \*\*\*

TOTAL NUMBER OF CHECKS:	8	TOTAL AMOUNT OF CHECKS:	\$6,822.39*
TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
TOTAL PAYMENTS:	8	TOTAL AMOUNT:	\$6,822.39*

**Local Control and Accountability Plan (LCAP)  
Every Student Succeeds Act (ESSA)  
Federal Addendum Template**

**Agenda Item #** 6c

**LEA Name**

Nicasio School District

**CDS Code:**

21654096024483

**Link to the LCAP:**

*(optional)*

[www.nicasioschool.org](http://www.nicasioschool.org)

**For which ESSA programs apply to your LEA?**

Choose From:

**TITLE II, PART A**

Supporting Effective Instruction

**TITLE III, PART A**

Language Instruction for English Learners  
and Immigrant Students

*(note: This list only includes ESSA programs with LEA plan requirements; not all ESSA programs.)*

*In the following pages, ONLY complete the sections for the corresponding programs.*

## Instructions

The LCAP Federal Addendum is meant to supplement the LCAP to ensure that eligible LEAs have the opportunity to meet the Local Educational Agency (LEA) Plan provisions of the ESSA.

**The LCAP Federal Addendum Template must be completed and submitted to the California Department of Education (CDE) to apply for ESSA funding.** LEAs are encouraged to review the LCAP Federal Addendum annually with their LCAP, as ESSA funding should be considered in yearly strategic planning.

**The LEA must address the Strategy and Alignment prompts provided on the following page.**

**Each provision for each program must be addressed,** unless the provision is not applicable to the LEA.

In addressing these provisions, LEAs must provide a narrative that addresses the provision **within the LCAP Federal Addendum Template.**

Under State Priority Alignment, state priority numbers are provided to demonstrate where an ESSA provision aligns with state priorities. This is meant to assist LEAs in determining where ESSA provisions may already be addressed in the LEA's LCAP, as it demonstrates the LEA's efforts to support the state priorities.

The CDE emphasizes that **the LCAP Federal Addendum should not drive LCAP development.** ESSA funds are supplemental to state funds, just as the LCAP Federal Addendum supplements your LCAP. LEAs are encouraged to integrate their ESSA funds into their LCAP development as much as possible to promote strategic planning of all resources; however, this is not a requirement. In reviewing the LCAP Federal Addendum, staff will evaluate the LEA's responses to the ESSA plan provisions. There is no standard length for the responses. LEAs will be asked to clarify insufficient responses during the review process.

California's ESSA State Plan significantly shifts the state's approach to the utilization of federal resources in support of underserved student groups. This LCAP Federal Addendum provides LEAs with the opportunity to document their approach to maximizing the impact of federal investments in support of underserved students.

The implementation of ESSA in California presents an opportunity for LEAs to innovate with their federally-funded programs and align them with the priority goals they are realizing under the state's Local Control Funding Formula (LCFF).

LCFF provides LEAs flexibility to design programs and provide services that meet the needs of students in order to achieve readiness for college, career, and lifelong learning. The LCAP planning process supports continuous cycles of action, reflection, and improvement.

Please respond to the prompts below, and in the pages that follow, to describe the LEA's plan for making the best use of federal ESEA resources in alignment with other federal, state, and local programs as described in the LEA's LCAP.



## Strategy

Explain the LEA's strategy for using federal funds to supplement and enhance local priorities or initiatives funded with state funds, as reflected in the LEA's LCAP. This shall include describing the rationale/evidence for the selected use(s) of federal funds within the context of the LEA's broader strategy reflected in the LCAP.

Nicasio School District uses federal funds to support effective instruction through professional development opportunities for teachers and staff. Nicasio School District also uses federal funds to provide language instruction for English Learners and Immigrant students. These funds are included in Goal 2 of our LCAP, which states Nicasio School District will prepare all students to transition successfully to high school both academically and socially.

Included in Goal 2 is Action 2.2, which makes professional development opportunities available to all teachers and staff through on-site and off-site trainings and workshops as needed. For certificated teachers, three in-service professional development days will be included in the annual school calendar. In addition, certificated teachers will meet weekly for one hour within their instructional day (PLC meeting) with a focus on professional growth.

Also included in Goal 2 is Action 2.7, which maintains a Learning Center that provides instructional support for English language. The Learning Center provides emphasis on building academic vocabulary and skills in mathematics as well as access to the Lexia Reading Core 5 Program.

## Alignment

Describe the efforts that the LEA will take to align use of federal funds with activities funded by state and local funds and, as applicable, across different federal grant programs.

Nicasio School District aligns the use of federal funds with state and local funds to support effective instruction (LCAP Goal 2, Action 2.2) and provide language instruction for English Learners and immigrant students (LCAP Goal 2, Action 2.7).

## TITLE II, PART A

### Title II, Part A Activities

ESSA SECTION	STATE PRIORITY ALIGNMENT
2102(b)(2)(A)	1, 2, 4 <i>(as applicable)</i>

Provide a description of the activities to be carried out by the LEA under this Section and how these activities will be aligned with challenging State academic standards.

Nicasio School District provides the following systems of professional growth and improvement:

- professional development opportunities will be available to all teachers and staff through on-site and off-site trainings and workshops, as needed
- three in-service professional development days will be included in the annual school calendar for certificated teachers
- certificated teachers will meet weekly for one hour within their instructional day (PLC meeting) with a focus on professional growth

These activities provide on-going professional development and collaboration for teachers and staff with an emphasis on state-adopted academic standards and student achievement.



TITLE III, PART A

Parent, Family, and Community Engagement

ESSA SECTION	STATE PRIORITY ALIGNMENT
3116(b)(3)	3, 6 (as applicable)

Describe how the eligible entity will promote parent, family, and community engagement in the education of English learners.

Nicasio School District will ensure all parents are active participants in the school community (LCAP Goal 3) through the following actions:

LCAP Action 3.1 Ensure regular, consistent and clear communication between school and the home for both English-speaking and Spanish-speaking households.

LCAP Action 3.4 Employ a part-time English/Spanish translator to serve as school-to- home communicator (oral and written) and parent liaison. Spanish translation services will be provided to 100% of Spanish-speaking households, both orally and in writing. Student reports, student records, school documents and forms, and school news will be provided in both English and Spanish languages.

To promote student engagement and achievement, Nicasio School District will maintain a Learning Center that provides instructional support for English language. (LCAP Goal 2, Action 2.7). Emphasis on building academic vocabulary and skills in mathematics, as well as access to the Lexia Reading Core 5 Program, will be provided.

## **TITLE II, PART A**

### **Professional Growth and Improvement**

ESSA SECTION 2102(b)(2)(B)

Provide a description of the LEA's systems of professional growth and improvement, such as induction for teachers, principals, or other school leaders and opportunities for building the capacity of teachers and opportunities to develop meaningful teacher leadership.

#### **THIS ESSA PROVISION IS ADDRESSED BELOW:**

Nicasio School District provides the following systems of professional growth and improvement:

- participation in a new teacher induction program provided by Marin County Office of Education, as applicable
- participation in a new administrator induction program provided by North Coast School of Education
- professional development opportunities will be available to all teachers and staff through on-site and off-site trainings and workshops, as needed
- three in-service professional development days will be included in the annual school calendar for certificated teachers
- certificated teachers will meet weekly for one hour within their instructional day (PLC meeting) with a focus on professional growth

These activities provide on-going professional development and collaboration for teachers and staff with an emphasis on state-adopted academic standards and student achievement.

### **Prioritizing Funding**

ESSA SECTION 2102(b)(2)(C)

Provide a description of how the LEA will prioritize funds to schools served by the agency that are implementing comprehensive support and improvement activities and targeted support and improvement activities under Section 1111(d) and have the highest percentage of children counted under Section 1124(c).

#### **THIS ESSA PROVISION IS ADDRESSED BELOW:**

Nicasio is a single-school school district.

### **Data and Ongoing Consultation to Support Continuous Improvement**

ESSA SECTION 2102(b)(2)(D)

Provide a description of how the LEA will use data and ongoing consultation described in Section 2102(b)(3) to continually update and improve activities supported under this part.

#### **THIS ESSA PROVISION IS ADDRESSED BELOW:**

Nicasio School District will use standardized assessment results (i.e. ELPAC, CAASPP) as well as local, on-going formative assessment results and reports of student achievement (i.e. curriculum-based assessments and report cards) to continually update and improve activities through on-going collaboration of teachers and staff and participation in professional development activities.



## Academic Year: 2017-2018

Academic Year: 2017-2018

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IEA	Nice
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**Create Date:** 10/26/2017 7:17:41 AM

Print Date: 1/19/2018 12:50:43 PM

## Free/Reduced Meal Eligibility Counts Based On:

		Free/Reduced Meal Eligibility Counts Based On:									
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Homeless ('1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)	
6024483	Nicasio	43	0	0	0	0	2	2	13	14	
TOTAL - Selected Schools		43	0	0	0	0	2	2	13	14	

**Free/Reduced Meal Eligibility Counts Based On:**

School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
TOTAL - Selected Schools										
TOTAL LEA			43	0	0	0	2	2	13	14

This report includes students with Primary and Short Term enrollment in grade levels K-12, UE and US only. Students enrolled in Adult Education Schools are not included in this report.

Students with multiple qualifying records as of Fall 1 Census Day are counted only once. A student with qualifying enrollments in more than one LEA on Census Day is counted in each LEA. Students enrolled in Adult Education Schools are not included in this report.

(1) Homeless counts are based on Education Program record with an Education Program Membership Code 191 (Homeless).

(2) For Funding, Eligible English Learners are students with an English Language Acquisition Status of 'EL' on Fall 1 Census Day.

(3) Total Unduplicated FRPM/EL Eligibility Count will always equal enrollment count for Juvenile Court schools

*This report is confidential and use is restricted to authorized individuals*



The data on this report is filtered by the user selections that appear on the last page of this report.

**1.17 - FRPM/English Learner/Foster Youth - Count**

<b>Grade:</b> 01-First Grade,02-Second Grade,03-Third Grade,04-Fourth Grade,05-Fifth Grade,06-Sixth Grade,07-Seventh Grade,08-Eighth Grade,09-Ninth Grade,10-Tenth Grade,11-Eleventh Grade,12-Twelfth Grade,KN-Kindergarten,UE-Ungraded Elementary,US-Ungraded Secondary	<b>Ethnicity/Race:</b> ALL	<b>Age Eligibility:</b> LCFF
<b>Gender:</b> ALL		

This report is confidential and use is restricted to authorized individuals.

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The data on this report is filtered by the user selections that appear on the last page of this report.

<b>Academic Year:</b> 2017-2018		<b>1.1 Enrollment - Primary Status by Subgroup</b>	
<b>View:</b> Snapshot	<b>LEA:</b> Nicasio	<b>User ID:</b> cbenzNicasio	
	<b>School Type:</b> ALL	<b>Create Date:</b> 10/26/2017 7:17:41 AM	
	<b>School:</b> ALL	<b>Print Date:</b> 6/11/2018 1:15:39 PM	

School Code	School Name	Primary Enrollments	Transitional Kindergarten (TK)	English Learners	Title III Eligible Immigrants	Gifted and Talented Education	Title I Part C Migrant	Special Education	Socio-Economically Disadvantaged
6024483	Nicasio	43	1	13	2	0	0	6	10
<b>TOTAL-Selected Schools</b>		<b>43</b>	<b>1</b>	<b>13</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>10</b>
<b>Grade:</b> 01-First Grade,02-Second Grade,03-Third Grade,04-Fourth Grade,05-Fifth Grade,06-Sixth Grade,07-Seventh Grade,08-Eighth Grade,09-Ninth Grade,10-Tenth Grade,11-Eleventh Grade,12-Twelfth Grade,KN-Kindergarten,UE-Ungraded Elementary,US-Ungraded Secondary		<b>Ethnicity/Race:</b> ALL			<b>Gender:</b> ALL				

This report is confidential and use is restricted to authorized individuals.

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The data on this report is filtered by the user selections that appear on the last page of this report.



## **TITLE III, PART A**

### **Title III Professional Development**

ESSA SECTION 3115(c)(2)

Describe how the eligible entity will provide effective professional development to classroom teachers, principals and other school leaders, administrators, and other school or community-based organizational personnel.

#### **THIS ESSA PROVISION IS ADDRESSED BELOW:**

We participate as part of the Title III LEP consortia. As such, we take part in professional development opportunities provided by the county office of education that are designed to improve the instruction and assessment of English Learners, as well as enhance the ability of teachers and other school staff to implement instructional strategies for English learners. We do not necessarily use only Title III funding for this purpose as demonstrated in our LCAP.

### **Enhanced Instructional Opportunities**

ESSA SECTIONS 3115(e)(1) and 3116

Describe how the eligible entity will provide enhanced instructional opportunities for immigrant children and youth.

#### **THIS ESSA PROVISION IS ADDRESSED BELOW:**

Not applicable at this time.

### **Title III Programs and Activities**

ESSA SECTIONS 3116(b)(1)

Describe the effective programs and activities, including language instruction educational programs, proposed to be developed, implemented, and administered under the subgrant that will help English learners increase their English language proficiency and meet the challenging State academic standards.

#### **THIS ESSA PROVISION IS ADDRESSED BELOW:**

Nicasio School District will maintain a Learning Center that provides instructional support for English language. (LCAP Goal 2, Action 2.7) which will provide emphasis on building academic vocabulary and skills in mathematics and will provide access to the Lexia Reading Core 5 Program.

### **English Proficiency and Academic Achievement**

ESSA SECTIONS 3116(b)(2)(A-B)

Describe how the eligible entity will ensure that elementary schools and secondary schools receiving funds under Subpart 1 assist English learners in:

- (A) achieving English proficiency based on the State's English language proficiency assessment under Section 1111(b)(2)(G), consistent with the State's long-term goals, as described in Section 1111(c)(4)(A)(ii); and
- (B) meeting the challenging State academic standards.

#### **THIS ESSA PROVISION IS ADDRESSED BELOW:**

Not applicable.



5555 Nicasio Valley Road, Nicasio, CA 94946

☎ 415.662.2184 / 📠 415.662.2250 / [www.nicasioschool.org](http://www.nicasioschool.org)

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**Date:** June 28, 2018

**To:** Board of Trustees, Nancy Neu, Superintendent

**From:** Margie Bonardi, Interim CBO

**Re:** Approve Budget Adoption Reserve Form 2018-19

### Background

On June 20, 2014, the Governor signed into law SB 858 (Committee on Budget and Fiscal Review, Chapter 32, Statutes of 2014), the education trailer bill. The bill requires the District's document and report the substantiation need for reserves greater than the state required minimum reserve for economic uncertainty.

School district reserve levels, as well as their fund balances, are determined by governing boards to meet local priorities and allow districts to save for potential future expected and unexpected expenditures, and for eventual economic downturns; community funded schools (Basic Aid Districts) receive funds only twice a year and must rely on adequate reserves to manage cash flow for normal daily operations and for future purchases and unforeseen events. The statutory minimum for school districts reverses for economic uncertainties ranges from to 5 percent, depending on district enrollment, and covers between one to five weeks of payroll, or less than 20 days of total cash flow. Prudent budgeting raises expectations for school districts to establish and maintain reserves above the statutory minimum.

Backup attached:    Yes    \_\_\_\_\_    No    \_\_\_\_\_    Item No.    \_\_\_\_\_



**2018-19 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.

		2018-19
Total General Fund Expenditures & Other Uses		\$ 1,068,927
Minimum Reserve requirement	4%	\$ 42,757
General Fund Combined Ending Fund Balance		\$ 335,160
Special Reserve Fund Ending Fund Balance		\$ -
Components of ending balance:		
Nonspendable (revolving, prepaid, etc.)		\$ 1,000
Restricted		\$ 18,975
Committed		\$ -
Assigned		\$ 180,219
Reserve for economic uncertainties		\$ 66,000
Unassigned and Unappropriated		\$ 69,966
Subtotal Assigned, Unassigned & Unappropriated		\$ 316,185
Total Components of ending balance		\$ 336,160
Assigned & Unassigned balances above the minimum reserve requirement		\$ 273,428

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>Curriculum adoption, changes in enrollment</i>	
<i>Expiration of Proposition 30/55 Revenues</i>	
<i>Maintaining a sound credit rating/maintaining sound financial policies</i>	
<i>High cost of Special Education students</i>	

Agenda Item # 7c

page 1  
2018 - 19 Projected Budget

NICASIO SCHOOL DISTRICT  
Budget 18-19

	1	2	3	4	5
	2017-18 Adopted	2017-18 2nd Interim	2018-19 Budget	2019-20 MYP	2020-21 MYP
LCFF Sources	700,926	691,346	700,372	714,052	723,948
Federal Revenues	18,325	21,104	20,674	20,674	20,674
State Revenues	44,140	51,366	42,798	43,872	44,930
Local Revenues	271,604	281,921	277,247	281,947	292,423
<b>Total Revenues</b>	<b>1,034,995</b>	<b>1,045,737</b>	<b>1,041,091</b>	<b>1,060,545</b>	<b>1,081,975</b>
Certificated	288,346	309,946	295,075	302,535	307,351
Classified	165,162	170,059	172,959	177,195	180,739
Benefits	152,366	160,204	160,483	174,532	189,492
Supplies	29,107	34,818	26,876	27,550	28,214
Services	325,638	322,981	282,558	291,035	299,766
Capital Outlay	-	-	-	-	-
Transfers to Agencies	121,229	122,236	130,976	140,805	151,420
<b>Total Expenditures</b>	<b>1,081,848</b>	<b>1,120,244</b>	<b>1,068,927</b>	<b>1,113,652</b>	<b>1,156,982</b>
<b>Net Change</b>	<b>(46,853)</b>	<b>(74,507)</b>	<b>(27,836)</b>	<b>(53,106)</b>	<b>(75,007)</b>
Beginning Fund Balance	390,787	432,842	362,996	335,160	282,054
<b>Ending Fund Balance</b>	<b>343,934</b>	<b>362,996</b>	<b>335,160</b>	<b>282,054</b>	<b>207,049</b>

## Components of Ending Fund Balance

	2017-18 Adopted	2017-18 2nd Interim	2018-19 Budget	2019-20 MYP	2020-21 MYP
Restricted	46,959	35,107	18,974	46,960	
Reserved for Revolving Cash	1,000	1,000	1,000	1,000	1,000
Economic Uncertainty	66,000	66,000	66,000	66,000	66,000
Board Reserve for Uncertainty	135,219	135,219	135,219	123,094	95,049
Board Reserve for Special Education	45,000	45,000	45,000	45,000	45,000
Indesignated/Unappropriated	49,756	80,670	68,967		
	<b>343,934</b>	<b>362,996</b>	<b>335,160</b>	<b>282,054</b>	<b>207,049</b>

Economic Uncertainty - state required	5%	5%	5%	5%	5%
Board reserve for uncertainty	12%	12%	12%	11%	8%
Board reserve for Special Education	4%	4%	4%	4%	4%
Indesignated/Unappropriated	5%	7%	6%	0%	0%
<b>Total reserves available for uncertainty</b>	<b><u>26%</u></b>	<b><u>38%</u></b>	<b><u>27%</u></b>	<b><u>20%</u></b>	

# **NICASIO SCHOOL DISTRICT 2018-19 BUDGET REPORT**

## **Budget Certification**



ANNUAL BUDGET REPORT:  
July 1, 2018 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: 5555 Nicasio Valley Road  
Date: June 4 through June 7, 2018

Place: 5555 Nicasio Valley Road  
Date: June 07, 2018  
Time: 05:00 PM

Adoption Date: June 28, 2018

Signed: \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

Contact person for additional information on the budget reports:

Name: Margaret Bonardi

Telephone: 416-662-2184

Title: Interim 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



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

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 (2017-18) 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
			X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 28, 2018	
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, Section 3: Actions, Services, and Expenditures?		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	

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	



**NICASIO SCHOOL DISTRICT  
2018-19 BUDGET REPORT**

**Table of Contents**

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Estimated Actuals	2018-19 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Estimated Actuals	2018-19 Budget
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals		
SIAB	Summary of Interfund Activities - Budget		
01CS	Criteria and Standards Review	GS	GS

**NICASIO SCHOOL DISTRICT**  
**2018-19 Budget Report ~ General Fund**

**Agenda Item # \_\_\_\_\_**

**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.

**REVENUES: 2018-19**

**1. Revenue Limit Sources LCFF/Property Taxes = \$ 700,372**

- Property taxes estimated at 1.5% growth from 2017-18 (based on review of three years of property tax records).
- Annual transfer to Deferred Maintenance Fund ( \$ 10,000)
- LCFF funding based on the 2018-19 estimates compiled by the Marin County Office of Education (MCOE)
- Education Protection Account 2018-19 LCFF estimate MCOE

**2. Federal Revenue = \$ 20,674**

- No carryover budgeted and no increases for COLA or growth budgeted.
- Title II, Title III and REAP Grant monies budgeted flat until more information about the Federal budget is known.

**3. State Revenue = \$ 42,798 budgeted with 2.51% COLA**

**4. Local Revenues = \$ 277,247**

- Special Education AB 602 revenue – (transfer from SELPA-Special Education Local Plan Area) revised to reflect budget per the SELPA estimated budget allocation.
- Increase in parcel tax 3% (approximately \$ 5,700 increase) total projected revenue \$ 195,700

**EXPENDITURES: 2018-19**

**1. Salaries & Benefits = \$ 484,517**

- Certificated salaries include the following staffing by formula:
  - 3.0 FTE Certificated ; teachers (regular/specialist)
  - .66 FTE Certificated Administration
- 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):
  - STRS rate 16.28%
  - Social Security rate 6.2%
  - Medicare rate 1.45%
  - SUI rate .05 %per EDD
  - PERS rate 17.70 per CDE
  - Worker's Compensation rate 2.85%
    - Certificated Total = 20.63%
    - Classified Total = 10.55% w/o PERS
    - Classified Total = 28.25% with PERS

**2. Other: Books/Supplies, Services/Operating Expenditures, Other Out-go and Other Financing Sources/Uses = \$ 309,434**

- Textbooks/classroom, library and PE supplies
- Custodial and maintenance supplies including one time purchase of replacement refrigerator MPR

- Marin County Office of Education support/contracts (Nursing, Psych, QSS, Payroll, Accounts Payable)
- Operational Expenditures; utilities, gas, sewer, trash, water testing and all permits, etc.
- Funds allocated toward professional development for staff
- Special Education/technology/legal and audit contracts
- Excess Cost to MCOE for resource and speech teachers, Special Day class placement, transportation

3. **Reserves** = \$ 335,160

- Designated for Economic Uncertainties remains at 5% (state requirement/law) of adopted budget operating expenditures (\$ 66,000)
- Maintained Board Designated reserve for Economic Uncertainties per Board Policy of \$ 180,219

## **2019-20 and 2020-21 General Fund ~ Multi Year Projection Factors**

### **REVENUES**

1. Property taxes estimated at 1.5% for both years based on 3 year history
2. LCFF funding based on the 2012-2013 apportionments with a "Basic Aid Fair Share "
3. Federal Revenue budgeted flat for both years
4. State Revenue increased by 2.51% COLA for 2019-20 and 2.41% COLA for 2020-21
5. Local Revenue increased; Parcel Tax increase of 3% for both years .

### **EXPENDITURES**

#### **1. Salaries & Benefits**

- 2019-20
  1. 2018-19 Level.
    - ✓ Projected step and column adjustments included in salary projections.
    - ✓ 3.5% increase projected for Kaiser Health benefits
    - ✓ Benefits updated to include effects of step and column increases.
- 2020-21 Staffing
  1. 2019-20 Level.
    - ✓ Projected step and column adjustments included in salary projections.
    - ✓ Benefits updated to include effects of step and column increases.
    - ✓ 3.5% 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 2017-18
- Increase of 3% for services and other operating expenditures
- Increase of 8% in other outgo expenditures (Excess Cost) to match current year increase (2018-19)

### **RESERVES**

1. Both years: Designated for Economic Uncertainties remains at 5% of adopted budget operating expenditures
2. Designated Board reserve maintained in 2019-20 (\$ 180,219) and reduced by 23% (\$40,170) in 2020-21

### **NOTE:**

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

# **NICASIO SCHOOL DISTRICT**

## **2018-19 BUDGET REPORT**

**Packet includes: Five column comparison; 1. 2017-18 Original budget, and 2. Second Interim figures - 3. New: 2018-18 Projected budget and Multi Year Projections for 4. 2019-20 and 5. 2020-21 and assumptions used for projections**





page 1

2018 - 19 Projected Budget

## NICASIO SCHOOL DISTRICT

Budget 18-19

	1	2	3	4	5
	2017-18 Adopted	2017-18 2nd Interim	2018-19 Budget	2019-20 MYP	2020-21 MYP
LCFF Sources	700,926	691,346	700,372	714,052	723,948
Federal Revenues	18,325	21,104	20,674	20,674	20,674
State Revenues	44,140	51,366	42,798	43,872	44,930
Local Revenues	271,604	281,921	277,247	281,947	292,423
<b>Total Revenues</b>	<b>1,034,995</b>	<b>1,045,737</b>	<b>1,041,091</b>	<b>1,060,545</b>	<b>1,081,975</b>
Certificated	288,346	309,946	295,075	302,535	307,351
Classified	165,162	170,059	172,959	177,195	180,739
Benefits	152,366	160,204	160,483	174,532	189,492
Supplies	29,107	34,818	26,876	27,550	28,214
Services	325,638	322,981	282,558	291,035	299,766
Capital Outlay	-	-	-	-	-
Transfers to Agencies	121,229	122,236	130,976	140,805	151,420
<b>Total Expenditures</b>	<b>1,081,848</b>	<b>1,120,244</b>	<b>1,068,927</b>	<b>1,113,652</b>	<b>1,156,982</b>
Net Change	(46,853)	(74,507)	(27,836)	(53,106)	(75,007)
Beginning Fund Balance	390,787	432,842	362,996	335,160	282,054
Ending Fund Balance	343,934	362,996	335,160	282,054	207,049

## Components of Ending Fund Balance

	2017-18 Adopted	2017-18 2nd Interim	2018-19 Budget	2019-20 MYP	2020-21 MYP
Restricted	46,959	35,107	18,974	46,960	
Reserved for Revolving Cash	1,000	1,000	1,000	1,000	1,000
Economic Uncertainty	66,000	66,000	66,000	66,000	66,000
Board Reserve for Uncertainty	135,219	135,219	135,219	135,219	95,049
Board Reserve for Special Education	45,000	45,000	45,000	45,000	45,000
Indesignated/Unappropriated	49,756	80,670	69,967	49,755	
	<b>343,934</b>	<b>362,996</b>	<b>336,160</b>	<b>343,934</b>	<b>207,049</b>

Economic Uncertainty - state required

Board reserve for uncertainty

Board reserve for Special Education

Indesignated/Unappropriated

Total reserves available for uncertainty

5%	5%	5%	5%	5%
12%	12%	12%	12%	8%
4%	4%	4%	4%	4%
5%	7%	6%	5%	0%
<u>26%</u>	<u>38%</u>	<u>27%</u>	<u>26%</u>	



**BUDGET ASSUMPTIONS:**2018-19**Unrestricted: Revenue**

Increase Property tax 1.5%  
 Reduce Mandated 1x funding (\$214 to \$48 per ADA)  
 Decrease unrestricted contribution to special education

**Restricted Revenue**

Increase Parcel Tax 3%  
 Parcel Tax -Incr contribution to special education from \$ 60,000 to \$ 80,000  
 to spend down the carryover balance

**Unrestricted Expenditures****Salaries and benefits:**

Increase certificated salaries for step and column-average 3%  
 Increase classified salaries for step and column-average 3%  
 Eliminate part time business office position - classified salary

**Restricted Expenditures****Salaries and benefits:**

Increase certificated salaries for step and column-average 3%  
 Increase classified salaries for step and column-average 3%  
 Eliminate salary/benefits for long term certificated substitute

Increase Health and Welfare benefits for all salary increases including:

1. 3.5% projected increase for Kaiser health coverage
2. STRS increase 1.85% ( 16.28%) / PERS increase 2.3% (20%)
3. Eliminate early retiree health payment - \$ 2,207
4. Eliminated cost to true up health benefits for 17-18

Increase Health and Welfare benefits for all salary increases including:

1. 3.5% projected increase for Kaiser health coverage
2. STRS increase 1.85% ( 16.28%) / PERS increase 2.3% (20%)

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

Increase books/supplies by 2.51% COLA  
 Decrease expenditures for all carry over funds  
 Increase Utilities 3%  
 Updated MCOE contracts based on county estimates

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

Increase books/supplies by 2.51% COLA  
 Decrease expenditures for all carry over funds:  
 Decrease carryover Educator Effectiveness Grant \$5,866

Increase excess cost to MCOE by 8%

**NICASIO SCHOOL DISTRICT**

**2018-18**

**BUDGET REPORT**

**FUND 01**

**General Fund**

**Unrestricted, Restricted and Summary**



			2017-18 Estimated Actuals			2018-19 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
A. REVENUES									
1) LCFF Sources		8010-8099	691,346.00	0.00	691,346.00	700,372.00	0.00	700,372.00	1.3%
2) Federal Revenue		8100-8299	0.00	21,104.00	21,104.00	0.00	20,674.00	20,674.00	-2.0%
3) Other State Revenue		8300-8599	14,189.00	42,977.00	57,166.00	7,644.00	35,154.00	42,798.00	-25.1%
4) Other Local Revenue		8600-8799	19,540.00	262,381.00	281,921.00	20,037.00	257,210.00	277,247.00	-1.7%
5) TOTAL, REVENUES			725,075.00	326,462.00	1,051,537.00	728,053.00	313,038.00	1,041,091.00	-1.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	197,370.00	112,576.00	309,946.00	203,204.00	91,871.00	295,075.00	-4.8%
2) Classified Salaries		2000-2999	118,019.00	52,040.00	170,059.00	121,182.00	51,777.19	172,959.19	1.7%
3) Employee Benefits		3000-3999	89,432.00	70,772.00	160,204.00	91,850.00	68,633.00	160,483.00	0.2%
4) Books and Supplies		4000-4999	22,542.00	12,276.00	34,818.00	20,970.00	5,906.00	26,876.00	-22.8%
5) Services and Other Operating Expenditures		5000-5999	194,611.00	133,345.00	327,956.00	172,801.00	109,757.00	282,558.00	-13.8%
6) Capital Outlay		6000-6999	0.00	5,800.00	5,800.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299							
		7400-7499	8,118.00	104,482.00	112,600.00	8,118.00	122,858.00	130,976.00	16.3%
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			630,092.00	491,291.00	1,121,383.00	618,125.00	450,802.19	1,068,927.19	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			94,983.00	(164,829.00)	(69,846.00)	109,928.00	(137,764.19)	(27,836.19)	-60.1%
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	(134,969.00)	134,969.00	0.00	(121,632.00)	121,632.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(134,969.00)	134,969.00	0.00	(121,632.00)	121,632.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(39,986.00)	(29,860.00)	(69,846.00)	(11,704.00)	(16,132.19)	(27,836.19)	-60.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	367,874.78	64,967.03	432,841.81	327,888.78	35,107.03	362,995.81	-16.1%
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)			367,874.78	64,967.03	432,841.81	327,888.78	35,107.03	362,995.81	-16.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			367,874.78	64,967.03	432,841.81	327,888.78	35,107.03	362,995.81	-16.1%
2) Ending Balance, June 30 (E + F1e)			327,888.78	35,107.03	362,995.81	316,184.78	18,974.84	335,159.62	-7.7%
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	35,107.03	35,107.03	0.00	18,974.84	18,974.84	-46.0%
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	180,219.00	0.00	180,219.00	180,219.00	0.00	180,219.00	0.0%
Board Reserve	0000	9780				135,219.00		135,219.00	
Special Education	0000	9780				45,000.00		45,000.00	
Board Reserve	0000	9780	135,219.00		135,219.00				
Special Education	0000	9780	45,000.00		45,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	66,000.00	0.00	66,000.00	66,000.00	0.00	66,000.00	0.0%
Unassigned/Unappropriated Amount		9790	80,669.78	0.00	80,669.78	68,965.78	0.00	68,965.78	-14.5%

			2017-18 Estimated Actuals			2018-19 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
G. ASSETS									
1) Cash									
a) in County Treasury		9110	571,673.88	(8,846.91)	562,826.97				
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	1,030.00	2,316.00	3,346.00				
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			573,703.88	(6,530.91)	567,172.97				
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	32,024.27	94.68	32,118.95				
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			32,024.27	94.68	32,118.95				
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 (G9 + H2) - (I6 + J2)			541,679.61	(6,625.59)	535,054.02				



			2017-18 Estimated Actuals			2018-19 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
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	39,589.00	0.00	39,589.00	39,589.00	0.00	39,589.00	0.0%
Education Protection Account State Aid - Current Year		8012	8,762.00	0.00	8,762.00	8,182.00	0.00	8,182.00	-6.6%
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	3,122.00	0.00	3,122.00	3,122.00	0.00	3,122.00	0.0%
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	637,258.00	0.00	637,258.00	646,864.00	0.00	646,864.00	1.5%
Unsecured Roll Taxes		8042	11,992.00	0.00	11,992.00	11,992.00	0.00	11,992.00	0.0%
Prior Years' Taxes		8043	623.00	0.00	623.00	623.00	0.00	623.00	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			701,346.00	0.00	701,346.00	710,372.00	0.00	710,372.00	1.3%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)	
TOTAL, LCFF SOURCES			691,346.00	0.00	691,346.00	700,372.00	0.00	700,372.00	1.3%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	197.00	197.00	0.00	171.00	171.00	-13.2%
Special Education Discretionary Grants		8182	0.00	2,313.00	2,313.00	0.00	1,974.00	1,974.00	-14.7%
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, Educator Quality	4035	8290		1,530.00	1,530.00		1,530.00	1,530.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290		65.00	65.00		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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		939.00	939.00		939.00	939.00	0.0%
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, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act				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	16,060.00	16,060.00	0.00	16,060.00	16,060.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	21,104.00	21,104.00	0.00	20,674.00	20,674.00	-2.0%
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	7,650.00	0.00	7,650.00	1,306.00	0.00	1,306.00	-82.9%
Lottery - Unrestricted and Instructional Materials		8560	6,344.00	1,856.00	8,200.00	6,238.00	2,051.00	8,289.00	1.1%
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%
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%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)	
California Clean Energy Jobs Act	6230	8590		5,800.00	5,800.00		0.00	0.00	-100.0%
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%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	195.00	35,321.00	35,516.00	100.00	33,103.00	33,203.00	-6.5%
TOTAL, OTHER STATE REVENUE			14,189.00	42,977.00	57,166.00	7,644.00	35,154.00	42,798.00	-25.1%

			2017-18 Estimated Actuals			2018-19 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	190,000.00	190,000.00	0.00	195,700.00	195,700.00	3.0%
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		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Taxes									
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	150.00	0.00	150.00	0.00	0.00	0.00	0.0%
Interest		8660	1,400.00	0.00	1,400.00	2,000.00	0.00	2,000.00	42.9%
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									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
California Dept of Education									



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)	
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	3,653.00	51,805.00	55,458.00	3,700.00	41,193.00	44,893.00	-19.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	2,337.00	0.00	2,337.00	2,337.00	0.00	2,337.00	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		20,576.00	20,576.00		20,317.00	20,317.00	-1.3%
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			19,540.00	262,381.00	281,921.00	20,037.00	257,210.00	277,247.00	-1.7%
TOTAL, REVENUES			725,075.00	326,462.00	1,051,537.00	728,053.00	313,038.00	1,041,091.00	-1.0%

			2017-18 Estimated Actuals			2018-19 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
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	132,168.00	112,576.00	244,744.00	136,699.00	91,871.00	228,570.00	-6.6%
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	65,202.00	0.00	65,202.00	66,505.00	0.00	66,505.00	2.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			197,370.00	112,576.00	309,946.00	203,204.00	91,871.00	295,075.00	-4.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	15,000.00	52,040.00	67,040.00	15,831.00	51,777.19	67,608.19	0.8%
Classified Support Salaries		2200	32,672.00	0.00	32,672.00	33,323.00	0.00	33,323.00	2.0%
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	68,169.00	0.00	68,169.00	70,428.00	0.00	70,428.00	3.3%
Other Classified Salaries		2900	2,178.00	0.00	2,178.00	1,600.00	0.00	1,600.00	-26.5%
TOTAL, CLASSIFIED SALARIES			118,019.00	52,040.00	170,059.00	121,182.00	51,777.19	172,959.19	1.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	30,298.00	46,152.00	76,450.00	35,209.00	44,955.00	80,164.00	4.9%
PERS		3201-3202	15,569.00	0.00	15,569.00	18,099.00	521.00	18,620.00	19.6%
OASDI/Medicare/Alternative		3301-3302	10,984.00	4,502.00	15,486.00	11,253.00	4,374.00	15,627.00	0.9%
Health and Welfare Benefits		3401-3402	21,306.00	15,416.00	36,722.00	17,968.00	14,590.00	32,558.00	-11.3%
Unemployment Insurance		3501-3502	170.00	94.00	264.00	240.00	80.00	320.00	21.2%
Workers' Compensation		3601-3602	8,897.00	4,608.00	13,505.00	9,081.00	4,113.00	13,194.00	-2.3%
OPEB, Allocated		3701-3702	2,208.00	0.00	2,208.00	0.00	0.00	0.00	-100.0%
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			89,432.00	70,772.00	160,204.00	91,850.00	68,633.00	160,483.00	0.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	3,562.00	2,100.00	5,662.00	3,532.00	2,100.00	5,632.00	-0.5%
Books and Other Reference Materials		4200	0.00	3,066.00	3,066.00	0.00	2,051.00	2,051.00	-33.1%
Materials and Supplies		4300	14,414.00	6,754.00	21,168.00	11,438.00	1,755.00	13,193.00	-37.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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	4,566.00	356.00	4,922.00	6,000.00	0.00	6,000.00	21.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			22,542.00	12,276.00	34,818.00	20,970.00	5,906.00	26,876.00	-22.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,840.00	7,396.00	10,236.00	3,100.00	1,530.00	4,630.00	-54.8%
Dues and Memberships		5300	350.00	0.00	350.00	400.00	0.00	400.00	14.3%
Insurance		5400 - 5450	5,792.00	0.00	5,792.00	5,827.00	0.00	5,827.00	0.6%
Operations and Housekeeping Services		5500	40,445.00	0.00	40,445.00	41,000.00	0.00	41,000.00	1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,253.00	0.00	10,253.00	7,449.00	0.00	7,449.00	-27.3%
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	126,131.00	125,949.00	252,080.00	106,425.00	108,227.00	214,652.00	-14.8%
Communications		5900	8,800.00	0.00	8,800.00	8,600.00	0.00	8,600.00	-2.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			194,611.00	133,345.00	327,956.00	172,801.00	109,757.00	282,558.00	-13.8%

			2017-18 Estimated Actuals			2018-19 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
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00				
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	5,800.00	5,800.00	0.00	0.00	0.00	-100.0%
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	104,482.00	104,482.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	122,858.00	122,858.00	17.6%
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%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
California Dept of Education ACS Financial Reporting Software - 2018.1.0									

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)	
Debt Service									
Debt Service - Interest		7438	3,225.00	0.00	3,225.00	3,225.00	0.00	3,225.00	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)			8,118.00	104,482.00	112,600.00	8,118.00	122,858.00	130,976.00	16.3%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
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			630,092.00	491,291.00	1,121,383.00	618,125.00	450,802.19	1,068,927.19	-4.7%



			2017-18 Estimated Actuals			2018-19 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
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 Sale/Lease- Purchase of Land/Buildings		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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)	
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(134,969.00)	134,969.00	0.00	(121,632.00)	121,632.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(134,969.00)	134,969.00	0.00	(121,632.00)	121,632.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(134,969.00)	134,969.00	0.00	(121,632.00)	121,632.00	0.00	0.0%

Resource	Description	2017-18		2018-19
		Estimated	Actuals	Budget
5810	Other Restricted Federal		590.09	589.09
6230	California Clean Energy Jobs Act		1,349.62	1,349.62
6300	Lottery: Instructional Materials		0.02	0.02
6512	Special Ed: Mental Health Services		949.00	949.00
9010	Other Restricted Local		32,218.30	16,087.11
Total, Restricted Balance			35,107.03	18,974.84

**NICASIO SCHOOL DISTRICT**  
**2018-19 BUDGET REPORT**

**Multi Year Projections**



Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	700,372.00	1.95%	714,052.00	1.39%	723,948.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	7,644.00	2.51%	7,836.00	2.41%	8,025.00
4. Other Local Revenues	8600-8799	20,037.00	0.00%	20,037.00	0.00%	20,037.00
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	(121,632.00)	11.57%	(135,700.00)	21.93%	(165,457.00)
6. Total (Sum lines A1 thru A5c)		606,421.00	-0.03%	606,225.00	-3.24%	586,553.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				203,204.00		209,760.00
b. Step & Column Adjustment				6,556.00		3,903.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	203,204.00	3.23%	209,760.00	1.86%	213,663.00
2. Classified Salaries						
a. Base Salaries				121,182.00		123,275.00
b. Step & Column Adjustment				2,093.00		2,466.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	121,182.00	1.73%	123,275.00	2.00%	125,741.00
3. Employee Benefits	3000-3999	91,850.00	8.57%	99,722.00	9.00%	108,697.00
4. Books and Supplies	4000-4999	20,970.00	2.51%	21,496.00	2.41%	22,014.00
5. Services and Other Operating Expenditures	5000-5999	172,801.00	3.00%	177,985.00	3.00%	183,325.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,118.00	0.00%	8,118.00	0.00%	8,118.00
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)		618,125.00	3.60%	640,356.00	3.31%	661,558.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(11,704.00)		(34,131.00)		(75,005.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		327,888.78		316,184.78		282,053.78
2. Ending Fund Balance (Sum lines C and D1)		316,184.78		282,053.78		207,048.78
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	180,219.00		180,219.00		140,049.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	66,000.00		66,000.00		66,000.00
2. Unassigned/Unappropriated	9790	69,965.78		35,834.78		999.78
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		316,184.78		282,053.78		207,048.78



Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	66,000.00		66,000.00		66,000.00
c. Unassigned/Unappropriated	9790	69,965.78		35,834.78		999.78
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		135,965.78		101,834.78		66,999.78
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	20,674.00	0.00%	20,674.00	0.00%	20,674.00
3. Other State Revenues	8300-8599	35,154.00	2.51%	36,036.00	2.41%	36,905.00
4. Other Local Revenues	8600-8799	257,210.00	1.83%	261,910.00	4.00%	272,386.00
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	121,632.00	11.57%	135,700.00	21.93%	165,457.00
6. Total (Sum lines A1 thru A5c)		434,670.00	4.52%	454,320.00	9.05%	495,422.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				91,871.00		92,775.00
b. Step & Column Adjustment				904.00		913.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	91,871.00	0.98%	92,775.00	0.98%	93,688.00
2. Classified Salaries						
a. Base Salaries				51,777.19		53,920.19
b. Step & Column Adjustment				2,143.00		1,078.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	51,777.19	4.14%	53,920.19	2.00%	54,998.19
3. Employee Benefits	3000-3999	68,633.00	9.00%	74,808.00	8.00%	80,792.00
4. Books and Supplies	4000-4999	5,906.00	2.51%	6,054.00	2.41%	6,200.00
5. Services and Other Operating Expenditures	5000-5999	109,757.00	3.00%	113,050.00	3.00%	116,441.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	122,858.00	8.00%	132,687.00	8.00%	143,302.00
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)		450,802.19	4.99%	473,294.19	4.68%	495,421.19
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(16,132.19)		(18,974.19)		0.81
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		35,107.03		18,974.84		0.65
2. Ending Fund Balance (Sum lines C and D1)		18,974.84		0.65		1.46
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	18,974.84		0.65		1.46
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		18,974.84		0.65		1.46
(Line D3f must agree with line D2)						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	700,372.00	1.95%	714,052.00	1.39%	723,948.00
2. Federal Revenues	8100-8299	20,674.00	0.00%	20,674.00	0.00%	20,674.00
3. Other State Revenues	8300-8599	42,798.00	2.51%	43,872.00	2.41%	44,930.00
4. Other Local Revenues	8600-8799	277,247.00	1.70%	281,947.00	3.72%	292,423.00
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)		1,041,091.00	1.87%	1,060,545.00	2.02%	1,081,975.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				295,075.00		302,535.00
b. Step & Column Adjustment				7,460.00		4,816.00
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	295,075.00	2.53%	302,535.00	1.59%	307,351.00
2. Classified Salaries						
a. Base Salaries				172,959.19		177,195.19
b. Step & Column Adjustment				4,236.00		3,544.00
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	172,959.19	2.45%	177,195.19	2.00%	180,739.19
3. Employee Benefits	3000-3999	160,483.00	8.75%	174,530.00	8.57%	189,489.00
4. Books and Supplies	4000-4999	26,876.00	2.51%	27,550.00	2.41%	28,214.00
5. Services and Other Operating Expenditures	5000-5999	282,558.00	3.00%	291,035.00	3.00%	299,766.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	130,976.00	7.50%	140,805.00	7.54%	151,420.00
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)		1,068,927.19	4.18%	1,113,650.19	3.89%	1,156,979.19
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(27,836.19)		(53,105.19)		(75,004.19)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		362,995.81		335,159.62		282,054.43
2. Ending Fund Balance (Sum lines C and D1)		335,159.62		282,054.43		207,050.24
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	18,974.84		0.65		1.46
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	180,219.00		180,219.00		140,049.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	66,000.00		66,000.00		66,000.00
2. Unassigned/Unappropriated	9790	69,965.78		35,834.78		999.78
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		335,159.62		282,054.43		207,050.24

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	66,000.00		66,000.00		66,000.00
c. Unassigned/Unappropriated	9790	69,965.78		35,834.78		999.78
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
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)		135,965.78		101,834.78		66,999.78
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.72%		9.14%		5.79%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
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?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<b>2. Special education pass-through funds</b>						
(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		35.00		35.00
<b>2. District ADA</b>						
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)						
		35.00		35.00		35.00
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		1,068,927.19		1,113,650.19		1,156,979.19
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		35.00		35.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		1,068,927.19		1,113,685.19		1,157,014.19
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)		53,446.36		55,684.26		57,850.71
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		67,000.00		67,000.00		67,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		67,000.00		67,000.00		67,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)	YES		YES		NO	

**NICASIO SCHOOL DISTRICT**  
**2018-19 BUDGET REPORT**

**FUND 14**

**Deferred Maintenance**



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	40.00	200.00	400.0%
5) TOTAL, REVENUES			10,040.00	10,200.00	1.6%
<b>B. EXPENDITURES</b>					
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	3,300.00	3,500.00	6.1%
5) Services and Other Operating Expenditures		5000-5999	8,500.00	6,200.00	-27.1%
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			11,800.00	9,700.00	-17.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,760.00)	500.00	-128.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,760.00)	500.00	-128.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,995.23	40,235.23	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,995.23	40,235.23	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,995.23	40,235.23	-4.2%
2) Ending Balance, June 30 (E + F1e)			40,235.23	40,735.23	1.2%
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	40,235.23	40,735.23	1.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	33,272.14		
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			33,272.14		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			33,222.40		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>TOTAL, LCFF SOURCES</b>			10,000.00	10,000.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	40.00	200.00	400.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			40.00	200.00	400.0%
<b>TOTAL, REVENUES</b>			10,040.00	10,200.00	1.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,300.00	3,500.00	6.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,300.00	3,500.00	6.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	8,500.00	6,200.00	-27.1%
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>8,500.00</b>	<b>6,200.00</b>	<b>-27.1%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,800.00</b>	<b>9,700.00</b>	<b>-17.8%</b>



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	40.00	200.00	400.0%
5) TOTAL, REVENUES			10,040.00	10,200.00	1.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		11,800.00	9,700.00	-17.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,800.00	9,700.00	-17.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,760.00)	500.00	-128.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,760.00)	500.00	-128.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,995.23	40,235.23	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,995.23	40,235.23	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,995.23	40,235.23	-4.2%
2) Ending Balance, June 30 (E + F1e)			40,235.23	40,735.23	1.2%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	40,235.23	40,735.23	1.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

**NICASIO SCHOOL DISTRICT**  
**2018-19 BUDGET**  
**REPORT**

**FUND 51**

**Bond Interest and Redemption**





Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
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	0.00	0.00	0.0%
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			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	213,245.91	213,245.91	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			213,245.91	213,245.91	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			213,245.91	213,245.91	0.0%
2) Ending Balance, June 30 (E + F1e)			213,245.91	213,245.91	0.0%
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	213,245.91	213,245.91	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	213,245.91		
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			213,245.91		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			213,245.91		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	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			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	213,245.91	213,245.91	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			213,245.91	213,245.91	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			213,245.91	213,245.91	0.0%
2) Ending Balance, June 30 (E + F1e)			213,245.91	213,245.91	0.0%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	213,245.91	213,245.91	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	40.91	40.91	42.96	35.00	35.00	35.00
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	40.91	40.91	42.96	35.00	35.00	35.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	40.91	40.91	42.96	35.00	35.00	35.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	295,075.00	301	0.00	303	295,075.00	305	0.00		307	295,075.00	309
2000 - Classified Salaries	172,959.19	311	0.00	313	172,959.19	315	0.00		317	172,959.19	319
3000 - Employee Benefits	160,483.00	321	0.00	323	160,483.00	325	0.00		327	160,483.00	329
4000 - Books, Supplies Equip Replace. (6500)	26,876.00	331	0.00	333	26,876.00	335	6,289.00		337	20,587.00	339
5000 - Services. . . & 7300 - Indirect Costs	282,558.00	341	0.00	343	282,558.00	345	40,965.00		347	241,593.00	349
TOTAL					937,951.19	365	TOTAL			890,697.19	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011.			1100	375
2. Salaries of Instructional Aides Per EC 41011.			2100	380
3. STRS.			3101 & 3102	382
4. PERS.			3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.			3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).				
7. Unemployment Insurance.			3401 & 3402	385
8. Workers' Compensation Insurance.			3501 & 3502	390
9. OPEB, Active Employees (EC 41372).			3601 & 3602	392
10. Other Benefits (EC 22310).			3751 & 3752	
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			3901 & 3902	393
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.				395
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).				
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS				396
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.				397
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').				
				X

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

Minimum percentage required (60% elementary, 55% unified, 50% high)	exempt
Percentage spent by this district (Part II, Line 15)	46.30%
Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	890,697.19
Deficiency Amount (Part III, Line 3 times Line 4)	exempt

**PART IV: Explanation for adjustments entered in Part I, Column 4b (required)**

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	309,946.00	301	0.00	303	309,946.00	305	0.00		307	309,946.00	309
2000 - Classified Salaries	170,059.00	311	0.00	313	170,059.00	315	0.00		317	170,059.00	319
3000 - Employee Benefits	160,204.00	321	2,208.00	323	157,996.00	325	0.00		327	157,996.00	329
4000 - Books, Supplies Equip Replace. (6500)	40,618.00	331	5,800.00	333	34,818.00	335	12,222.00		337	22,596.00	339
5000 - Services. . . & 7300 - Indirect Costs	327,956.00	341	0.00	343	327,956.00	345	53,322.00		347	274,634.00	349
TOTAL					1,000,775.00	365	TOTAL			935,231.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	244,744.00 375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	67,040.00 380
3. STRS. . . . .		3101 & 3102	66,868.00 382
4. PERS. . . . .		3201 & 3202	0.00 383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	6,767.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	35,301.00 385
7. Unemployment Insurance. . . . .		3501 & 3502	170.00 390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	8,716.00 392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			429,606.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			429,606.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			45.94%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			X

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	exempt
2. Percentage spent by this district (Part II, Line 15) . . . . .	45.94%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	935,231.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	exempt

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	



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

( ☐ ) 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 28, 2018

For additional information on this certification, please contact:

Name: Margaret Bonardi  
Title: Interim CBO  
Telephone: 415-662-2184  
E-mail: cbo@nicasioschool.org

July 1 Budget  
2018-19 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget  
2018-19 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	0.00	0.00		

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**NICASIO SCHOOL DISTRICT**  
**2018-19 BUDGET REPORT**

**Criteria and Standards**





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

Deviations from the standards must be explained and may affect the 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 (2015-16)				
District Regular	51	50		
Charter School				
<b>Total ADA</b>	<b>51</b>	<b>50</b>	<b>2.0%</b>	<b>Met</b>
Second Prior Year (2016-17)				
District Regular	46	49		
Charter School				
<b>Total ADA</b>	<b>46</b>	<b>49</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2017-18)				
District Regular	49	43		
Charter School		0		
<b>Total ADA</b>	<b>49</b>	<b>43</b>	<b>12.2%</b>	<b>Not Met</b>
Budget Year (2018-19)				
District Regular	35			
Charter School	0			
<b>Total ADA</b>	<b>35</b>			

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

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

- 1a. STANDARD NOT MET - Funded ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

The district lost enrollment unexpectedly after the beginning of the school year.

- 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 (2015-16)				
District Regular		54	50	
Charter School				
<b>Total Enrollment</b>		<b>54</b>	<b>50</b>	<b>7.4%</b>
Second Prior Year (2016-17)				
District Regular		48	43	
Charter School				
<b>Total Enrollment</b>		<b>48</b>	<b>43</b>	<b>10.4%</b>
First Prior Year (2017-18)				
District Regular		50	45	
Charter School				
<b>Total Enrollment</b>		<b>50</b>	<b>45</b>	<b>10.0%</b>
Budget Year (2018-19)				
District Regular		37		
Charter School				
<b>Total Enrollment</b>		<b>37</b>		

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

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

The district lost students unexpectedly after the beginning of the school year.

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

Enrollment very hard to estimate in single school district

### 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 (2015-16)			
District Regular	49	50	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>49</b>	<b>50</b>	<b>98.0%</b>
Second Prior Year (2016-17)			
District Regular	42	43	
Charter School			
<b>Total ADA/Enrollment</b>	<b>42</b>	<b>43</b>	<b>97.7%</b>
First Prior Year (2017-18)			
District Regular	41	45	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>41</b>	<b>45</b>	<b>91.1%</b>
Historical Average Ratio:			95.6%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **96.1%**

#### 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 (2018-19)				
District Regular	35	37		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>35</b>	<b>37</b>	<b>94.6%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	35	37		
Charter School				
<b>Total ADA/Enrollment</b>	<b>35</b>	<b>37</b>	<b>94.6%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	35	37		
Charter School				
<b>Total ADA/Enrollment</b>	<b>35</b>	<b>37</b>	<b>94.6%</b>	<b>Met</b>

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

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

1a. STANDARD 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)<sup>1</sup> 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 COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup>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 LCFF Target amounts for the budget and two subsequent fiscal years.  
Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated.  
Enter data for Steps 2a through 2d. All other data is calculated.

##### Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.

If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.

Note: For 2018-19 transitional year, both COLA and Gap will be included in Line 2e Total calculation.

LCFF Target (Reference Only)		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
		345,666.00	295,011.00	304,720.00

		Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	42.96	35.00	35.00	35.00
b.	Prior Year ADA (Funded)		42.96	35.00	35.00
c.	Difference (Step 1a minus Step 1b)		(7.96)	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-18.53%	0.00%	0.00%

Step 2 - Change in Funding Level				
a.	Prior Year LCFF Funding			
b1.	COLA percentage (if district is at target)			
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Gap Funding (if district is not at target)			
d.	Economic Recovery Target Funding (current year increment)			
e.	Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	0.00	0.00	0.00
f.	Percent Change Due to Funding Level (Step 2e divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)				
		-18.53%	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 (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	652,995.00	662,601.00	676,281.00	686,177.00
Percent Change from Previous Year		1.47%	2.06%	1.46%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		.47% to 2.47%	1.06% to 3.06%	.46% to 2.46%

#### 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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	701,346.00	710,372.00	724,052.00	733,948.00
District's Projected Change in LCFF Revenue:		1.29%	1.93%	1.37%
Basic Aid Standard:		.47% to 2.47%	1.06% to 3.06%	.46% to 2.46%
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)

The drop in growth rate the district experienced over the last 3 years was almost entirely related to a large drop in the value of business and personal property recorded for it's largest land owner.

## 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 (2015-16)	401,163.39	609,964.19	65.8%
Second Prior Year (2016-17)	325,445.28	626,559.08	51.9%
First Prior Year (2017-18)	404,821.00	630,092.00	64.2%
	Historical Average Ratio:		60.6%

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	5.0%	5.0%	5.0%
	55.6% to 65.6%	55.6% to 65.6%	55.6% to 65.6%

### 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 (2018-19)	416,236.00	618,125.00	67.3%	Not Met
1st Subsequent Year (2019-20)	432,757.00	640,356.00	67.6%	Not Met
2nd Subsequent Year (2020-21)	448,101.00	661,557.00	67.7%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

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

The change is due to significant increases to STRS and PERS



## 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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-18.53%	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-28.53% to -8.53%	-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%):	-23.53% to -13.53%	-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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2017-18)	21,104.00		
Budget Year (2018-19)	20,674.00	-2.04%	Yes
1st Subsequent Year (2019-20)	20,674.00	0.00%	No
2nd Subsequent Year (2020-21)	20,674.00	0.00%	No

**Explanation:**  
(required if Yes)

District's Special Education revenue is lower this year.

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

First Prior Year (2017-18)	57,166.00		
Budget Year (2018-19)	42,798.00	-25.13%	Yes
1st Subsequent Year (2019-20)	43,872.00	2.51%	No
2nd Subsequent Year (2020-21)	44,930.00	2.41%	No

**Explanation:**  
(required if Yes)

One-time mandate reimbursement revenues removed in 2018-19 budget

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

First Prior Year (2017-18)	281,921.00		
Budget Year (2018-19)	277,247.00	-1.66%	Yes
1st Subsequent Year (2019-20)	281,947.00	1.70%	No
2nd Subsequent Year (2020-21)	292,423.00	3.72%	No

**Explanation:**  
(required if Yes)

Foundation Grants reduced due to program personnel changes; Garden Grant and classroom fundraising eliminated.

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

First Prior Year (2017-18)	34,818.00		
Budget Year (2018-19)	26,876.00	-22.81%	No
1st Subsequent Year (2019-20)	27,550.00	2.51%	No
2nd Subsequent Year (2020-21)	28,213.00	2.41%	No

**Explanation:**  
(required if Yes)

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

First Prior Year (2017-18)	327,956.00		
Budget Year (2018-19)	282,558.00	-13.84%	No
1st Subsequent Year (2019-20)	291,035.00	3.00%	No
2nd Subsequent Year (2020-21)	299,766.00	3.00%	No

**Explanation:**  
(required if Yes)

**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 (2017-18)	360,191.00		
Budget Year (2018-19)	340,719.00	-5.41%	Not Met
1st Subsequent Year (2019-20)	346,493.00	1.69%	Met
2nd Subsequent Year (2020-21)	358,027.00	3.33%	Met

**Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)**

First Prior Year (2017-18)	362,774.00		
Budget Year (2018-19)	309,434.00	-14.70%	Met
1st Subsequent Year (2019-20)	318,585.00	2.96%	Met
2nd Subsequent Year (2020-21)	327,979.00	2.95%	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 NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**

Federal Revenue  
(linked from 6B  
if NOT met)

District's Special Education revenue is lower this year.

**Explanation:**

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

One-time mandte reimbursement revenues removed in 2018-19 budget

**Explanation:**

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

Foundation Grants reduced due to program personnel changes; Garden Grant and classroom fundraising eliminated.

- 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:** The Proposition 51 school facility program requires the district to deposit a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year (as EC Section 17070.75 read on January 1, 2015).

For all other school facility programs, AB 104 (Chapter 13, Statutes of 2015, effective January 1, 2016) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum that is the greater of the following amounts:

- The lesser of three percent of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year; or
- Two percent of the total general fund expenditures and other financing uses for that fiscal year.

### 7A. District's School Facility Program Funding

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: Proposition 51

### 7B. Calculating the District's Required Minimum Contribution

**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.

**Note:** If "Proposition 51 and All Other School Facility Programs" is selected, then Line 2 will be used to calculate the required minimum contribution.

- 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?
  - 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)

0.00

#### 2. Proposition 51 Required Minimum Contribution

- Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)
- Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)
- Net Budgeted Expenditures and Other Financing Uses

1,068,927.19			
	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
1,068,927.19	32,067.82	0.00	Not Met

#### 3. All Other School Facility Programs Required Minimum Contribution

- Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)
- Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)
- Net Budgeted Expenditures and Other Financing Uses

1,068,927.19			
	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited <sup>1</sup> for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
1,068,927.19	32,067.82	0.00	0.00

d. Required Minimum Contribution

2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
21,378.54	21,378.54

Budgeted Contribution <sup>1</sup>  
to the Ongoing and Major  
Maintenance Account

Status

0.00	N/A
------	-----

e. OMMA/RMA Contribution

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

32,067.82
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If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input checked="" type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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 (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
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)	66,000.00	66,000.00	66,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	163,485.70	116,198.86	80,669.78
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(0.27)	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	229,485.43	182,198.86	146,669.78
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	1,036,625.93	1,040,511.62	1,121,383.00
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)	1,036,625.93	1,040,511.62	1,121,383.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	22.1%	17.5%	13.1%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>7.4%</b>	<b>5.8%</b>	<b>4.4%</b>

<sup>1</sup>Available 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.

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

**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 (2015-16)	(65,951.28)	609,964.19	10.8%	Not Met
Second Prior Year (2016-17)	(47,353.60)	626,559.08	7.6%	Not Met
First Prior Year (2017-18)	(39,986.00)	630,092.00	6.3%	Not Met
Budget Year (2018-19) (Information only)	(11,704.00)	618,125.00		

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

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

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

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

The high cost of Special Education is primary source of the district's deficit spending history. The Board of Trustees will be meeting to address the problem of eliminating the deficit.

## 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 <sup>1</sup>	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

<sup>1</sup> 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 <sup>2</sup> (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 (2015-16)	428,062.97	481,179.66	N/A	Met
Second Prior Year (2016-17)	387,446.00	415,228.38	N/A	Met
First Prior Year (2017-18)	341,452.36	367,874.78	N/A	Met
Budget Year (2018-19) (Information only)	327,888.78			

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

DATA ENTRY: 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 \$67,000 (greater of)	0	to 300
4% or \$67,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4; Subsequent Years, Form MYP, Line F2, if available.)	35	35	35
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):

No

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	35.00	35.00

## 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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	1,068,927.19	1,113,650.19	1,156,978.19
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	35.00	35.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,068,927.19	1,113,685.19	1,157,013.19
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	53,446.36	55,684.26	57,850.66
6. Reserve Standard - by Amount (\$67,000 for districts with 0 to 1,000 ADA, else 0)	67,000.00	67,000.00	67,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	67,000.00	67,000.00	67,000.00



# 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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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)	66,000.00	66,000.00	66,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	68,965.78	34,834.78	0.78
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)	134,965.78	100,834.78	66,000.78
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.63%	9.05%	5.70%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>67,000.00</b>	<b>67,000.00</b>	<b>67,000.00</b>
Status:	Met	Met	Not Met

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

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

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

While the district is deficit funding, the reserve level is maintained in the budget and two out years. Above the required \$ 67,000 reserve for uncertainty, the district maintains additional reserves by board resolution that exceeds minimum requirement.

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that 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: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2017-18)	(134,969.00)			
Budget Year (2018-19)	(121,632.00)	(13,337.00)	-9.9%	Met
1st Subsequent Year (2019-20)	(135,700.00)	14,068.00	11.6%	Met
2nd Subsequent Year (2020-21)	(165,457.00)	29,757.00	21.9%	Not Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2017-18)				
Budget Year (2018-19)	0.00	0.00	0.0%	Not Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2017-18)				
Budget Year (2018-19)	0.00	0.00	0.0%	Not Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
<b>1d. Impact of Capital Projects</b>				
Do you have any capital projects that may impact the general fund operational budget?			<span style="border: 1px solid black; padding: 2px;">No</span>	

\* 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)

District is budgeting more of the parcel tax resource to special education in 2018-19 and 2019-20. In 2020-21, the one-time use of parcel tax balance is removed causing the contribution to increase.

- 1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

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

Looks like an error as all amounts are zero

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

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

Looks like an error as all amounts are zero.

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

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


## S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

### S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

- Does your district have long-term (multiyear) commitments?  
(If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2018
Capital Leases				
Certificates of Participation				
General Obligation Bonds	8	Fund 51 Ad valorem taxes	Fund 51	1,560,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

Early Retirement Incentive	4	Fund 01-0000 Local Property Tax revenue	Fund 01 7438 7439	29,758
<b>TOTAL:</b>				<b>1,589,758</b>

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Budget Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	214,387	223,488	231,988	239,888
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Early Retirement Incentive	8,342	7,936	7,530	
<b>Total Annual Payments:</b>	<b>222,729</b>	<b>231,424</b>	<b>239,518</b>	<b>239,888</b>
<b>Has total annual payment increased over prior year (2017-18)?</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

---

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

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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)

The annual increase in payments has negligible impact on the district.

---

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

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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.).

### S7A. 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?

No

- b. Do benefits continue past age 65?

No

- 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?

Pay-as-you-go

- 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 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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

## 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) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	3.0	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 negotiated with it's teachers for the 2017-18 fiscal year.

#### 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:

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

Budget Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

#### 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

2,627

7. Amount included for any tentative salary schedule increases

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
67,529	75,436	77,269
100.0%	100.0%	100.0%
10.0%	12.0%	3.0%

**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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
4,426	6,459	5,486
2.0%	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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
No	No	No

**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) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	2.9	2.7	2.7	2.7

### 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.

The district's classified employees are non union. The usual practice is to give classified employees the same percent salary increase as certificated.

### 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  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

1,171

7. Amount included for any tentative salary schedule increases

Budget Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
48,145	52,667	53,216
100.0%	100.0%	100.0%
4.0%	8.0%	2.0%

**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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
3,021	2,171	2,271
2.0%	2.0%	2.0%

**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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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?

Yes

If Yes, complete question 2.

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

Classified employees are non union. District practice has been to give classified the same negotiated increase as are negotiated for certificated employees.

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

**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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

**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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

**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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

**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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

### 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 approve an update to the LCAP effective for the budget year?

Yes

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Jun 28, 2018

### 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, Section 3: Actions, Services and Expenditures?

Yes



## 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  
2018-18 BUDGET REPORT**

**TECHNICAL REVIEWS**

SACS2018 Financial Reporting Software - 2018.1.0  
6/3/2018 7:33:41 AM

21-65409-0000000

July 1 Budget  
2018-19 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.

SACS2018 Financial Reporting Software - 2018.1.0  
6/3/2018 7:35:40 AM

21-65409-0000000

July 1 Budget  
2017-18 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.

**2018-19 Application for Funding****CDE Program Contact:**Education Data Office, [ConApp@cde.ca.gov](mailto:ConApp@cde.ca.gov), 916-319-0297**Local Governing Board Approval**

The LEA is required to review and receive approval of their Application for Funding selections with their local governing board.

Date of approval by local governing board	06/28/2018
---	------------

**District English Learner Advisory Committee (DELAC) Review**

Per Title 5 of the California Code of Regulations Section 11308, if your district has more than 50 English learners the district must establish a District English Learner Advisory Committee (DELAC) and involve them in the application for funding for programs that serve English learners.

DELAC representative's full name	
DELAC review date	
Meeting minutes web address Please enter the Web address of DELAC review meeting minutes (format <a href="http://SomeWebsiteName.xxx">http://SomeWebsiteName.xxx</a> ). If a Web address is not available, the LEA must keep the minutes on file which indicates that the application is approved by the committee.	
DELAC comment  If an advisory committee refused to review the application, or if DELAC review is not applicable, enter a comment. (Maximum 500 characters)	The district has fewer than 50 students who qualify under Title III

**Application for Categorical Programs**

To receive specific categorical funds for a school year the LEA must apply for the fund by selecting Yes. Only the categorical funds the LEA is eligible to receive are displayed.

<b>Title I, Part A (Basic Grant)</b> ESSA Sec. 1111 et seq. SACS 3010	No
<b>Title II, Part A (Supporting Effective Instruction)</b> ESEA Sec. 2104 SACS 4035	Yes
<b>Title III English Learner</b> ESEA Sec. 3102 SACS 4203	Yes
<b>Title III Immigrant</b> ESEA Sec. 3102 SACS 4201	Yes

**\*\*\*Warning\*\*\***

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

**2018-19 Application for Funding****CDE Program Contact:**Education Data Office, [ConApp@cde.ca.gov](mailto:ConApp@cde.ca.gov), 916-319-0297

<b>Title V, Part B Subpart 1 Small, Rural School Achievement Grant</b> ESSA Sec. 5211 SACS 5810 ATTENTION: If participating, the LEA also needs to apply for the SRSA grant directly through the USED at <a href="https://www.grants.gov/">https://www.grants.gov/</a> .	Yes
<b>Title V, Part B Subpart 1 Alternative Uses of Funds Authority Participation</b>	No
<b>Title IV, Part A (Student Support)</b> ESSA Sec. 1112(b) SACS 4127	No

**\*\*\*Warning\*\*\***

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## 2018-19 Nonprofit Private School Consultation

The LEA shall provide, on an equitable basis, special education services or other benefits to eligible children attending a nonprofit private school.

### CDE Program Contact:

Sylvia Hanna, Title I Policy and Program Guidance Office, [shanna@cde.ca.gov](mailto:shanna@cde.ca.gov), 916-319-0948  
 Rina DeRose, Title I Policy and Program Guidance Office, [RDeros@cde.ca.gov](mailto:RDeros@cde.ca.gov), 916-323-0472

The LEA must offer to provide equitable services that address the needs of eligible students attending nonprofit private school and staff under the programs listed below. The enrollment numbers are reported under penalty of perjury by each private school on its annual Private School Affidavit. The information field in the Private School Affidavit is not verified, and the CDE takes no position as to its accuracy. It is expected that districts engaged in private school consultation verify the accuracy of student enrollment data if it is being used for the purpose of providing equitable services.

### Note:

The LEA of residence is responsible for providing Title I, Part A services to all eligible students who reside in the LEA's Title I attendance area but attend a nonprofit private school. This includes students who attend nonprofit private schools outside the LEA's boundaries

### Private School's Believed Results of Consultation Allowable Codes

Y1: meaningful consultation occurred

Y2: timely and meaningful consultation did not occur

Y3: the program design is not equitable with respect to eligible private school children

Y4: timely and meaningful consultation did not occur and the program design is not equitable with respect to eligible private school children

Add non-attendance area school(s)

No

The LEA is electing to add nonprofit private schools outside of the district's attendance area.

### \*\*\*Warning\*\*\*

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## 2018-19 Nonprofit Private School Consultation

The LEA shall provide, on an equitable basis, special education services or other benefits to eligible children attending a nonprofit private school.

School Name	School Code	Enrollment	Consultation Occurred	Was Consultation Agreement Met	Signed Written Affirmation on File	Consultation Code	School Added
-------------	-------------	------------	--------------------------	--------------------------------------	---	-------------------	--------------

**\*\*\*Warning\*\*\***

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**2018-19 Certification of Assurances**

Submission of Certification of Assurances is required every fiscal year. A complete list of legal and program assurances for the fiscal year can be found at <http://www.cde.ca.gov/fg/aa/co/ca18asstoc.asp>.

**CDE Program Contact:**

Joy Paull, [jpaull@cde.ca.gov](mailto:jpaull@cde.ca.gov), 916-319-0297

**Consolidated Application Certification Statement**

I hereby certify that all of the applicable state and federal rules and regulations will be observed by this applicant; that to the best of my knowledge the information contained in this application is correct and complete; and I agree to participate in the monitoring process regarding the use of these funds according to the standards and criteria set forth by the California Department of Education Federal Program Monitoring (FPM) Office. Legal assurances for all programs are accepted as the basic legal condition for the operation of selected projects and programs and copies of assurances are retained on site. I certify that we accept all assurances except for those for which a waiver has been obtained or requested. A copy of all waivers or requests is on file. I certify that actual ink signatures for this form are on file.

Authorized Representative's Full Name	Barbara Snekkevik
Authorized Representative's Signature	
Authorized Representative's Title	Principal
Authorized Representative Signature Date	06/28/2018

**\*\*\*Warning\*\*\***

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**2018-19 Protected Prayer Certification**

ESSA Section 8524 specifies federal requirements regarding constitutionally protected prayer in public elementary and secondary schools. This form meets the annual requirement and provides written certification.

**CDE Program Contact:**

Franco Rozic, Title I Monitoring and Support Office, [frozic@cde.ca.gov](mailto:frozic@cde.ca.gov), 916-319-0269

**Protected Prayer Certification Statement**

The LEA hereby assures and certifies to the California State Board of Education that the LEA has no policy that prevents, or otherwise denies participation in, constitutionally protected prayer in public schools as set forth in the "Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools."

The LEA hereby assures that this page has been printed and contains an ink signature. The ink signature copy shall be made available to the California Department of Education upon request or as part of an audit, a compliance review, or a complaint investigation.

The authorized representative agrees to the above statement	Yes
Authorized Representative's Full Name	Barbara Snekkevik
Authorized Representative Title	Principal
Authorized Representative Signature Date	06/28/2018
Comment If the LEA is not able to certify at this time an explanation must be provided in the Comment field. (Maximum 500 characters)	

**\*\*\*Warning\*\*\***

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

**2018-19 LCAP Federal Addendum Certification****CDE Program Contact:**Local Agency Systems Support Office, [LCFF@cde.ca.gov](mailto:LCFF@cde.ca.gov), 916-323-5233

Pursuant to Section 1112 (Title 20, United States Code, Section 6312) of the Elementary and Secondary Education Act, as amended by the Every Student Succeeds Act (ESSA), a local educational agency (LEA) may receive a subgrant from the State only if the LEA has on file with the State a plan approved by the State educational agency.

Within California, LEAs that apply for ESSA funds are required to complete the Local Control and Accountability Plan (LCAP), the LCAP Federal Addendum Template (Addendum), and the Consolidated Application (ConApp). The LCAP, in conjunction with the Addendum and the ConApp, serve as the ESSA LEA Plan.

In order to apply for funds, the LEA must certify that the completed Addendum will be approved by the local governing board or governing body of the LEA and submitted to the California Department of Education (CDE), and that the LEA will work with the CDE to ensure that the Addendum addresses all required provisions of the ESSA programs for which they are applying for federal education funds.

<b>County Offices of Education and School Districts Enter the original approval date of the county office of education or school district 2017-18 – 2019-20 LCAP</b>	09/15/2017
<b>Charter Schools Enter the adoption date of the charter school LCAP</b>	
Authorized Representative's Full Name	Barbara Snekkevik
Authorized Representative's Title	Principal

**\*\*\*Warning\*\*\***

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**2018-19 Title III English Learner Student Program Subgrant Budget**

The purpose of this form is to provide a proposed budget for 2018-19 English learner (EL) Student Program Subgrant funds only per the Title III English Learner Students Program requirements (ESSA, Sections 3114, 3115, & 3116).

**CDE Program Contact:**

Geoffrey Ndirangu, Language Policy and Leadership Office, [gndirang@cde.ca.gov](mailto:gndirang@cde.ca.gov), 916-323-5831

**Estimated Entitlement Calculation**

Estimated English learner per student allocation	\$99.05
Estimated English learner student count	13
Estimated English learner entitlement amount	\$1,288

**Note: \$10,000 minimum program eligibility criteria**

If the LEA's estimated entitlement amount is less than \$10,000 it does not meet the minimum program eligibility criteria for direct funding status and requires further action. To receive instructions regarding the consortium application process, please go to the CDE Title III EL Consortium Details Web page at <http://www.cde.ca.gov/sp/el/t3/elconsortium.asp>.

**Budget**

Professional development activities	\$200
Program and other authorized activities	\$0
English Proficiency and Academic Achievement	\$1,000
Parent, family, and community engagement	\$88
Direct administration costs (Amount cannot exceed 2% of the estimated entitlement)	\$0
Indirect costs (LEAs can apply approved indirect cost rate to the portion of subgrant that is not reserved for direct administration costs)	\$0
Total budget	\$1,288

**\*\*\*Warning\*\*\***

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

**2018-19 Title III Immigrant Student Program Subgrant Budget**

The purpose of this form is to provide a proposed budget for 2018-19 Immigrant Student Program Subgrant funds only per the Title III Immigrant Student Program requirements (ESSA, Sections 3114, 3115, & 3116).

**CDE Program Contact:**

Geoffrey Ndirangu, Language Policy and Leadership Office, [gndirang@cde.ca.gov](mailto:gndirang@cde.ca.gov), 916-323-5831

**Estimated Entitlement Calculation**

Estimated immigrant per student allocation	\$92.35
Estimated immigrant student count	
Estimated immigrant entitlement amount	\$0
<H4>Note: Eligibility criteria</h4>	

An LEA which has 21 or more eligible immigrant students, or has experienced a significant increase of two percent or more in eligible immigrant students enrollment in the current year compared with the average of the two preceding fiscal years, is eligible to apply.

**Budget**

Authorized activities	
Direct administration costs (Amount should not exceed 2% of the estimated entitlement)	
Indirect costs (LEAs can apply approved indirect cost rate to the portion of subgrant that is not reserved for direct administration costs)	
Total budget	\$0

**\*\*\*Warning\*\*\***

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

Nicasio (21 65409 0000000)

Status: Certified  
Saved by: margie bonardi  
Date: 6/11/2018 2:31 PM**2018-19 Substitute System for Time Accounting**

This certification may be used by auditors and by CDE oversight personnel when conducting audits and sub-recipient monitoring of the substitute time-and-effort system. Approval is automatically granted when the LEA submits and certifies this data collection.

**CDE Program Contact:**Julie Brucklacher, Financial Accountability and Info Srv Office, [jbruckla@cde.ca.gov](mailto:jbruckla@cde.ca.gov), 916-327-0858

The LEA certifies that only eligible employees will participate in the substitute system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate. Detailed information on documenting salaries and wages, including both substitute systems of time accounting, are described in Procedure 905 of the California School Accounting Manual posted on the Web at <http://www.cde.ca.gov/fg/ac/sa/>.

2018-19 Request for authorization	Yes
LEA certifies that the following is a full disclosure of any known deficiencies with the substitute system or known challenges with implementing the system (Maximum 500 characters)	The district does not participate in Title I program

**\*\*\*Warning\*\*\***

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.



### 1.17 - FRPM/English Learner/Foster Youth - Count

<b>Academic Year:</b> 2017-2018	<b>LEA:</b> Nicasio	<b>User ID:</b> cbenzNicasio
<b>View:</b> SNAPSHOT	<b>School Type:</b> ALL	<b>Create Date:</b> 10/26/2017 7:17:41 AM
	<b>School:</b> ALL	<b>Print Date:</b> 1/19/2018 12:50:43 PM

Non-Charter School(s)										
Free/Reduced Meal Eligibility Counts Based On:										
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
6024483	Nicasio	43	0	0	0	0	2	2	13	14
TOTAL - Selected Schools		43	0	0	0	0	2	2	13	14

Charter School(s)										
Free/Reduced Meal Eligibility Counts Based On:										
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
TOTAL - Selected Schools										
TOTAL LEA		43	0	0	0	0	2	2	13	14

This report includes students with Primary and Short Term enrollment in grade levels K-12, UE and US only. Students enrolled in Adult Education Schools are not included in this report.

Students with multiple qualifying records as of Fall 1 Census Day are counted only once. A student with qualifying enrollments in more than one LEA on Census Day is counted in each LEA.

(1) Homeless counts are based on Education Program record with an Education Program Membership Code 191 (Homeless).

(2) For Funding, Eligible English Learners are students with an English Language Acquisition Status of 'EL' on Fall 1 Census Day.

(3) Total Unduplicated FRPM/EL Eligibility Count will always equal enrollment count for Juvenile Court schools

*This report is confidential and use is restricted to authorized individuals.*

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The data on this report is filtered by the user selections that appear on the last page of this report.

Grade: 01-First Grade,02-Second Grade,03-Third Grade,04-Fourth Grade,05-Fifth Grade,06-Sixth Grade,07-Seventh Grade,08-Eighth Grade,09-Ninth Grade,10-Tenth Grade,11-Eleventh Grade,12-Twelfth Grade,KN-Kindergarten,UE-Ungraded Elementary,US-Ungraded Secondary	Ethnicity/Race: ALL	Age Eligibility: LCFF
	Gender: ALL	

二

Page 2 of 2

### 1.1 Enrollment - Primary Status by Subgroup

<b>Academic Year:</b> 2017-2018	<b>LEA:</b> Nicasio	<b>User ID:</b> cbenzNicasio
<b>View:</b> Snapshot	<b>School Type:</b> ALL	<b>Create Date:</b> 10/26/2017 7:17:41 AM
	<b>School:</b> ALL	<b>Print Date:</b> 6/11/2018 1:15:39 PM

School Code	School Name	Primary Enrollments	Transitional Kindergarten (TK)	English Learners	Title III Eligible Immigrants	Gifted and Talented Education	Title I Part C Migrant	Special Education	Socio-Economically Disadvantaged
6024483	Nicasio	43	1	13	2	0	0	6	10
<b>TOTAL-Selected Schools</b>		<b>43</b>	<b>1</b>	<b>13</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>10</b>

<b>Grade:</b> 01-First Grade,02-Second Grade,03-Third Grade,04-Fourth Grade,05-Fifth Grade,06-Sixth Grade,07-Seventh Grade,08-Eighth Grade,09-Ninth Grade,10-Tenth Grade,11-Eleventh Grade,12-Twelfth Grade,KN-Kindergarten,UE-Ungraded Elementary,US-Ungraded Secondary	<b>Ethnicity/Race:</b> ALL	<b>Gender:</b> ALL
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*This report is confidential and use is restricted to authorized individuals.*

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The data on this report is filtered by the user selections that appear on the last page of this report.



**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 Four hundred eighty five thousand, eight hundred sixty-four dollars (\$ 485,148) 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 2018-19 (July 1 through last Monday in April only).

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

1. Total Expenditures & Other Outgo (Objects 1000-7000).	\$ 1,068,927
2. Less: Capital Outlay (Objects 6000).	00.00
3. Less: Total Other Outgo (Objects 7000).	130,976
4. Total Items 2 & 3.	\$ 130,976
5. Current Operating Expenditures (Item 1, less Item 4).	\$ 937,951
	=====

**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)..	\$ 646,864
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.	\$ 485,148

<b>DISTRICT</b> <u>NICASIO SCHOOL DISTRICT</u>	<u>06/28/2018</u>	_____
	Date	Clerk or Authorized Agent

<b>MARY JANE BURKE</b> Marin County Superintendent of Schools	_____	_____
	Date	Assistant or Deputy

<b>APPROVED:</b> <b>ROY GIVEN</b> 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.

**NICASIO SCHOOL DISTRICT  
RESOLUTION 2017-18 #5**

**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 \$485,148 be borrowed for such purpose during its fiscal year ending June 30, 2019, by the issuance of its 2017-18 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 2017-18;

**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 28th day of June, 2018, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

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Name and Title

---

Date



RESOLUTION 2017-18 #6

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 30<sup>th</sup> 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 28, 2018

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Board Member

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Board Member

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Board Member

Agenda Item # \_\_\_\_\_

Budgeted Expenditures through: June 30, 2019

For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	8,592.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		8,592.00
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>		
Instruction	1000-1999	8,592.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		8,592.00
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		0.00



Agenda Item # 7g

5555 Nicasio Valley Road, Nicasio, CA 94946  
☎ 415.662.2184 / 📠 415.662.2250 / [www.nicasioschool.org](http://www.nicasioschool.org)

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**Date:** June 28, 2018  
**To:** Board of Trustees, Nancy Neu, Superintendent  
**From:** Margie Bonardi, Interim CBO  
**Re:** Approve Budget Transfer Authority Resolution 2018/19 (Year End)

Background

Each year, it is necessary to transfer budgets from one account to another in order to properly close the books for the fiscal year and to comply with the statutory requirement that no major budget category can be overspent when bills are paid. This activity takes place in the summer and on a short timeline. Routinely, Boards of Trustees in the State adopt a resolution that delegates the authority to make these transfers to the Chief Business Official.

There is no financial impact to this resolution and it is in accordance with the California Education Code.

Backup attached:    Yes    \_\_\_\_\_    No    \_\_\_\_\_    Item No.    \_\_\_\_\_

NICASIO SCHOOL DISTRICT

RESOLUTION 2017-18 #7

2018 YEAR END BUDGET TRANSFER AUTHORIZATION

WHEREAS, it is anticipated that expenditures during the month of June 2018 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 2017-18.

PASSED AND ADOPTED this 28th day of June, 2018, by the following vote:

AYES:

NAYS:

ABSTAIN:

ABSENT:

\_\_\_\_\_  
Michelle Rutledge, President  
Board of Trustees

\_\_\_\_\_  
Madeleine Sloane, 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 28, 2018, which Resolution is on file in the office of this school district.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Nancy Neu, Secretary to the Board of Trustees



5555 Nicasio Valley Road, Nicasio, CA 94946

☎ 415.662.2184 / 📠 415.662.2250 / [www.nicasioschool.org](http://www.nicasioschool.org)

---

**Date:** June 28, 2018

**To:** Board of Trustees, Nancy Neu, Superintendent

**From:** Margie Bonardi, Interim CBO

**Re:** Approval of Aeries Contract, MCOE

Background

The Marin County Office of Education hosts the Aeries Software on their server for most school districts in Marin County. The county IT department implements periodic yearly updates, reports and stores our attendance data. This data constitutes a permanent record so much be maintained. MCOE has the personnel with Aeries expertise; districts don't have to duplicate these services on an individual basis. This practice saves time and funding for the entire consortium.

Not all districts use the same level of service; costs are determined partly on ADA but also on level of service. In answer to our question regarding why Nicasio costs appear higher than a few other districts, this is his answer:

"It's the amount of data stored for Nicasio, they were on our system since day 1 and we host 10+ years of accessible Aeries data for them plus database backups for all years. "

Backup attached:    Yes    \_\_\_\_\_    No    \_\_\_\_\_    Item No.    \_\_\_\_\_



# MARIN COUNTY

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## OFFICE OF EDUCATION

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1111 Las Gallinas Avenue/P.O. Box 4925  
San Rafael, CA 94913-4925  
[marincoc@marin.k12.ca.us](mailto:marincoc@marin.k12.ca.us)

MARY JANE BURKE  
MARIN COUNTY  
SUPERINTENDENT OF SCHOOLS

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

May 23, 2018

To: Nancy Neu, Superintendent  
Nicasio School District

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

Subject: **Marin County Aeries Student Information System Consortium  
2018-19 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 2018-19

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 2018-19

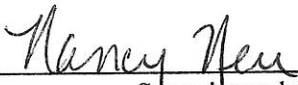
Districts	Total Enrollment	Annual Base Cost	Enrollment Base Cost	Total Cost
Lagunitas/Nicasio	281	4,000	561	4,561
Marin COE	314	4,000	627	4,627
Mill Valley Elementary	2,981	4,000	5,956	9,956
Ross Elementary	369	4,000	737	4,737
Ross Valley SD	2,009	4,000	4,014	8,014
Sausalito Marin City School	510	4,000	970	4,970
Shoreline Unified	480	4,000	959	4,959
Bolinas	83	2,000	166	2,166
<b>Total</b>	<b>7,027</b>	<b>30,000</b>	<b>13,990</b>	<b>43,990</b>

Source: Enrollment Data – CDE Educational Demographics Unit 2017-18

This agreement shall commence on July 1, 2018 and continue through June 30, 2019.

***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.***

2018-19 Contract for Basic Aeries Hosting Services    **\$ 2,280.50**

  
 \_\_\_\_\_  
 Superintendent  
 Nicasio School District  
 District

\_\_\_\_\_  
 Marin County Superintendent of Schools  
 \_\_\_\_\_  
 Marin County Office of Education

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Date

If you have any questions about Marin County Office of Education Basic Aeries support services, please contact me at 499 5847 or [dane@marinschools.org](mailto:dane@marinschools.org)  
 Please sign and return via email or fax (415-491-6619) by **July 1, 2018**

Cc: Margie Bonardi  
 Business Office



RECEIVED

JUN 8 2018

Agenda Item #

8a

Dear Barbara and Nicasio School Board,

*by Nicasio School*

I have had a wonderful experience working at Nicasio School over the past 9 years. As a result, it is bittersweet that I write you announcing my resignation from the position as the Performing Arts Specialist.

I am leaving in order to pursue a greater commitment to my floral business, Stems Marin, and to follow my training as an actress. My last official teaching day is Monday, June 11<sup>th</sup>, 2018.

I appreciate and value the many opportunities Nicasio School has provided me over the years in positions as a Classroom Assistant, Physical Education Specialist and Performing Arts Specialist. Thank you for the support during these many years. Please let me know how I can be of assistance during the transition process in the fall. I live locally and can fill in if you need me for anything.

Sincere gratitude,  
Monica Snell

June 15, 2018

Barbara Snekkevik  
Principal  
Nicasio School

Dear Barbara,

Please accept this letter of resignation from the Art Specialist position because I am relocating to Portland with my family over the summer.

This is a bittersweet moment for me as I have come to love Nicasio School and was looking forward to continuing my art teaching in this community. It has been a great joy working with the children, faculty, and staff here.

Again, it has been a pleasure working with you and everyone else at Nicasio School.

Warmest regards,

Jenna d'Anna

A handwritten signature in cursive script that reads "Jenna d'Anna". The signature is written in dark ink and is positioned below the typed name.



# MARIN COUNTY

## OFFICE OF EDUCATION

1111 LAS GALLINAS AVENUE/P.O. BOX 4925  
SAN RAFAEL, CA 94913-4925  
marincoe@marinschools.org

MARY JANE BURKE  
MARIN COUNTY  
SUPERINTENDENT OF SCHOOLS

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

This **AGREEMENT** is by and between the Nicasio School District (hereinafter referred to as the "District") and the Marin County Superintendent of Schools (hereafter referred to as "Superintendent").

### Background

The District has requested the support of Superintendent for business services due to the vacancy of their Chief Financial Officer (CFO).

The parties agree as follows:

#### 1. Services

Superintendent shall provide the District with business services. Services will include the following:

- Supervise, audit, and approve payroll operations
- Supervise, audit, and approve accounts payable and receivable operations
- Supervise the posting and reconciliation of cash
- Monitor budget and update as necessary and appropriate
- Prepare budget revisions and statutory budget reports
- Prepare LCAP budget and annual update
- Federal Cash Management reporting
- CARS report
- Assist and monitor CALPADS reporting
- Auditor support
- Attend board meetings as required
- Negotiations support
- Other business related services as necessary

#### 2. Employment

Superintendent's staff providing business services under the terms of this MOU shall remain an employee of the Superintendent and shall not be considered an employee of the District for any purpose.

#### 3. Term

The term of this agreement will begin July 1, 2018 and continue through June 30, 2019.

It is understood that this agreement is a temporary solution only. The Superintendent provides the services outlined in this MOU through a limited duration employment of a

retiree who possesses the necessary skills and expertise. California retirement law prohibits a retiree from returning to work in a permanent position but allows for temporary, limited duration assignments.

**4. Payment**

The District shall reimburse Superintendent for business services up to 2 days per week for up to 50 weeks based upon actual costs of a Chief Financial Officer salary rate and benefits, plus the current Marin County Office of Education approved indirect; \$116.66 per hour/\$933.29 per day.

**5. Governing Law**

This Agreement is made and entered into in the County of Marin, State of California.

**6. Hold Harmless**

The County Superintendent shall indemnify, hold harmless, and defend the District, its officers, agents, and employees from and against all claims, damages, losses, and expenses, including reasonable costs and attorney's fees, arising out of or resulting from the Superintendent's sole negligence in performance of this agreement.

The District shall indemnify, hold harmless, and defend the County Superintendent, its officers, agents, and employees from and against all claims, damages, losses, and expenses, including reasonable costs and attorneys' fees, arising out of or resulting from the District's sole negligence in the performance of this agreement.

**7. Termination**

This agreement may be terminated by either party with 30 days' notice.

**Marin County Superintendent of Schools:**

\_\_\_\_\_  
Mary Jane Burke  
Marin County Superintendent of Schools

\_\_\_\_\_  
Date

**Nicasio School District:**

\_\_\_\_\_  
Nicasio School District Board of Trustees

\_\_\_\_\_  
Date



Marin County Office of Education  
Administrative/Support Staff Salary Schedule  
Effective July 1, 2018 FY 2018-2019  
Assist. Supt./Chief Financial Officer Contract Days 63

---

CFO Yearly Salary**	\$49,362.75	a	
Scheduled Contract Days	63.00	b	
Daily Rate Per Salary Schedule (a/b)	<u>\$783.54</u>	c	
Hourly Rate Per Salary Schedule (8 Hrs/day) (c/8)	<u>\$97.94</u>	d	
Contract Days	63.00	e	
Daily Rate Per Salary Schedule	<u>\$783.54</u>	f	
Total Salaries			\$49,362.75
<b>Benefits:</b>			
Medicare	1.45%	\$715.76	
SUI	0.05%	\$24.68	
W/C	2.23%	<u>\$1,100.79</u>	
Total Benefits			<u>\$1,841.23</u>
Total Salary and Benefits			\$51,203.98
Indirect Cost 14.83%			<u>\$7,593.55</u>
Grand Total			<u>\$58,797.53</u>
Daily Rate (Including benefits and indirect)			<u>\$933.29</u>
Hourly Rate (Including Benefits and Indirect)			<u>\$116.66</u>

\*\*Pro-rated based on Annual MCOE Administrative/Support Staff Salary Schedule, Effective July 2018,  
Asst.Supt/Chief Financial Officer 213 days

**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, 2018 through June 30, 2019.
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 \$ 66,505.20 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 2018-19 will start on August 6, 2018. 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 2018-19 school year, this agreement may be extended by mutual agreement.

The term of this CONTRACT shall be from July 1, 2018 through June 30, 2019.

\_\_\_\_\_  
Nancy Neu, Superintendent  
Nicasio School District

\_\_\_\_\_  
Barbara Snekkevik  
Principal

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

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