

Nicasio School District

Since 1862

Board of Trustees

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

To: Nicasio School District Board of Trustees
From: Margie Bonardi, Chief Business Official
Date: June 5, 2019
Re: Public Hearing on Nicasio School District 2019-20 Projected Budget

Objective:

To hold a public hearing to solicit the recommendations and comments of members of the public regarding the 2019-20 projected budget for Nicasio School District.

Background:

The Governor's May Revise was announced on May 9, 2019. The revised state budget, as it impacts education, was similar in nature to his January proposal, with a small conservative raise in the revenue forecast. The May Revise confirmed that the General Fund revenues increased by \$3.2 billion since the release of the January Budget. The proposal was a similar spending plan toward education, with some slight changes on the distribution of the revenue calculation, pension relief and special education funding. The Governor's office and School Services of California are both conservative and cautious as to how to forecast future budgets based on sustainability of the state and national economy.

Funding Source/Cost:

General Fund Budget: Total Revenues \$ 1,074,801 Total Expenditures \$ 1,047,238

Recommendation:

Staff recommends soliciting public comment for consideration of the NSD 2019-20 projected budget and final adoption on June 19, 2019.

NICASIO SCHOOL DISTRICT

2019-20 BUDGET REPORT

NICASIO SCHOOL DISTRICT

2019-20 Budget Report ~ General Fund

KEY BUDGET ASSUMPTIONS

The following Budget Assumptions are based on the California School Finance and Management Conference and the Marin County Office of Education Common Message.

REVENUES: 2019-20

1. *LCFF/Property Taxes = \$ 723,179 (State Aid \$47,297 and Property Tax Revenue \$685,882)*

- Property taxes estimated at 2% growth from 2018-19 (based on review of three years of property tax records).
- Annual transfer to Deferred Maintenance Fund (\$ 10,000)
- LCFF funding based on the 2019-20 estimates compiled by the Marin County Office of Education (MCOE)
- Education Protection Account 2019-20 LCFF estimate MCOE

2. *Federal Revenue = \$ 21,102 (Special Education Funding \$2,897, Title II \$1,126, Title III \$ 1,288 and REAP (Rural Education Grant) \$ 15,791)*

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

3. *State Revenue = \$ 47,085 (Mandated Cost Grant \$ 1,245, Lottery \$8,058, Special Education \$ 6,291 and STRS on Behalf payment \$ 31,326)*

- All prior year one time funding eliminated from the proposed budget
- STRS on Behalf : expense to record the payment made by the State "on-behalf" of the district employees. There is no net impact to this change in accounting as is budgeted with an offsetting increase to revenues.

4. *Local Revenues = \$ 283,435 (Parcel Tax \$201,593, Interest on GF \$ 4,000, Interagency Services for the Superintendent \$ 12,000 (there is an offsetting contribution to revenue to make this expenditure neutral: Use of Facilities fees \$1,000 and Foundation Grant request to cover Program: \$42,218)*

- 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% (\$ 5,893 increase) total projected revenue \$ 201,583

EXPENDITURES: 2019-20

1. *Salaries & Benefits = \$ 633,262*

Certificated Salaries: \$ 298,903

Classified Salaries: \$ 176,130

Employee Benefits: \$ 158,229

- 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):

All staffing adjusted to appropriate step & column per salary schedule: average cost 2% increase

Health benefits: Kaiser estimate increase 7.5%, dental and vision coverage 7%

STRS rate 16.70% * (per proposed 2019-20 State Budget reduction)

Social Security rate 6.2%

Medicare rate 1.45%

SUI rate .05 % per EDD

PERS rate 20.733% per CDE

Worker's Compensation rate 2.025%

- Certificated Total payroll tax rate= 20.675 %
- Classified Total payroll tax rate = 9.725 % w/o PERS
- Classified Total payroll tax rate = 30.458 % with PERS

2. Other: Books/Supplies, Services/Operating Expenditures, Other Out-go and Other Financing Sources/Uses
= \$ 413,976

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

- Textbooks/classroom, library and PE supplies increased by 3% COLA adjustment
- Custodial and maintenance supplies - 3% COLA adjustment
- Marin County Office of Education support/contracts (Nursing, Psych, QSS, Payroll, Accounts Payable) - based on proposed contracts through MCOE
- Operational Expenditures; utilities, gas, sewer, trash, (utilities 3% COLA) water testing and all permits - no increase
- Funds allocated toward professional development for staff (Teacher induction costs based on prior year)
- Special Education/technology/legal and audit contracts based on updated contracts from providers
- Excess Cost to MCOE for resource and speech teachers, Special Day class placement - budget based on latest updated SELPA Fiscal Allocation Plan (FAP) for special education

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

- 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
- Restricted reserves \$ 13,387

2020-21 and 2021-22 General Fund ~ Multi Year Projection Factors

REVENUES

1. Property taxes estimated at 2% growth for both years based on 3 year history

2. LCFF funding based on the 2012-2013 apportionments with a “Basic Aid Fair Share “; calculations for LCFF; which include funding for the Education Protection Account (EPA) provided by the Marin County Office of Education (MCOE)
3. Federal Revenue budgeted flat for both years
4. State Revenue increased by 3% COLA for 2020-21 and 2.8% COLA for 2021-22
5. Local Revenue increased; Parcel Tax increase of 3% for both years .

EXPENDITURES

1. Salaries & Benefits

- 2020-21
 1. 2018-19 Level.
 - ✓ Projected step and column adjustments included in salary projections.
 - ✓ 7.5% increase projected for Kaiser Health benefits
 - ✓ Benefits updated to include effects of step and column increases.
- 2021-22 Staffing
 1. 2019-20 Level.
 - ✓ Projected step and column adjustments included in salary projections.
 - ✓ Benefits updated to include effects of step and column increases.
 - ✓ 7.5% 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 from prior year
- Increase of 3% for services and other operating expenditures
- Increase of 9% in other outgo expenditures (Excess Cost) to match current year increase (2019-20)

RESERVES

1. Both years: Designated for Economic Uncertainties remains at 5% of adopted budget operating expenditures
2. Designated Board reserve maintained in both out years: 2020-21 and 2021-22.
3. Nicasio has not settled negotiations with staff for 2018-19 or current budgeted 2019-20 year which accounts for the higher than normal ending balances. Any settled negotiations with staff will impact the district's reserves.

NOTE:

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

NICASIO SCHOOL DISTRICT
2019-20 BUDGET REPORT

FUND 01

General Fund

Unrestricted, Restricted and Summary

			2018-19 Estimated Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	709,891.00	0.00	709,891.00	723,179.00	0.00	723,179.00	1.9%
2) Federal Revenue		8100-8299	0.00	20,347.00	20,347.00	0.00	21,102.00	21,102.00	3.7%
3) Other State Revenue		8300-8599	15,444.00	38,442.00	53,886.00	7,375.00	39,710.00	47,085.00	-12.6%
4) Other Local Revenue		8600-8799	21,044.00	269,183.00	290,227.00	19,337.00	264,098.00	283,435.00	-2.3%
5) TOTAL, REVENUES			746,379.00	327,972.00	1,074,351.00	749,891.00	324,910.00	1,074,801.00	0.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	201,459.00	91,871.00	293,330.00	206,628.00	92,275.00	298,903.00	1.9%
2) Classified Salaries		2000-2999	119,829.00	53,038.00	172,867.00	130,228.00	45,902.00	176,130.00	1.9%
3) Employee Benefits		3000-3999	91,118.00	68,527.00	159,645.00	91,276.00	66,953.00	158,229.00	-0.9%
4) Books and Supplies		4000-4999	25,878.00	21,114.00	46,992.00	15,465.00	14,155.00	29,620.00	-37.0%
5) Services and Other Operating Expenditures		5000-5999	197,240.00	79,648.00	276,888.00	196,428.00	68,010.00	264,438.00	-4.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,118.00	105,092.00	113,210.00	7,530.00	112,388.00	119,918.00	5.9%
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			643,642.00	419,290.00	1,062,932.00	647,555.00	399,683.00	1,047,238.00	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			102,737.00	(91,318.00)	11,419.00	102,336.00	(74,773.00)	27,563.00	141.4%
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	(62,200.00)	62,200.00	0.00	(72,797.00)	72,797.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(62,200.00)	62,200.00	0.00	(72,797.00)	72,797.00	0.00	0.0%

Description			2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			40,537.00	(29,118.00)	11,419.00	29,539.00	(1,976.00)	27,563.00	141.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	387,458.97	44,479.79	431,938.76	427,995.97	15,361.79	443,357.76	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			387,458.97	44,479.79	431,938.76	427,995.97	15,361.79	443,357.76	2.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			387,458.97	44,479.79	431,938.76	427,995.97	15,361.79	443,357.76	2.6%
2) Ending Balance, June 30 (E + F1e)			427,995.97	15,361.79	443,357.76	457,534.97	13,385.79	470,920.76	6.2%
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	15,362.79	15,362.79	0.00	13,386.79	13,386.79	-12.9%
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	
Board Reserve for Special Education	0000	9780				45,000.00		45,000.00	
Board Reserve	0000	9780	135,219.00		135,219.00				
Board Reserve for 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	180,776.97	(1.00)	180,775.97	210,315.97	(1.00)	210,314.97	16.3%

			2018-19 Estimated Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	613,988.33	46,346.19	660,334.52				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	1,000.00	0.00	1,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	1,666.00	1,666.00				
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			614,988.33	48,012.19	663,000.52				
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	22,470.83	94.68	22,565.51				
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			22,470.83	94.68	22,565.51				
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)			592,517.50	47,917.51	640,435.01				

			2018-19 Estimated Actuals			2019-20 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	8,182.00	0.00	8,182.00	7,708.00	0.00	7,708.00	-5.8%
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	3,054.00	0.00	3,054.00	3,054.00	0.00	3,054.00	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	656,434.00	0.00	656,434.00	669,761.00	0.00	669,761.00	2.0%
Unsecured Roll Taxes		8042	12,156.00	0.00	12,156.00	12,593.00	0.00	12,593.00	3.6%
Prior Years' Taxes		8043	476.00	0.00	476.00	474.00	0.00	474.00	-0.4%
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			719,891.00	0.00	719,891.00	733,179.00	0.00	733,179.00	1.8%
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	2018-19 Estimated Actuals			2019-20 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			709,891.00	0.00	709,891.00	723,179.00	0.00	723,179.00	1.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	178.00	178.00	0.00	382.00	382.00	114.6%
Special Education Discretionary Grants		8182	0.00	1,964.00	1,964.00	0.00	2,515.00	2,515.00	28.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,126.00	1,126.00		1,126.00	1,126.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		1,288.00	1,288.00		1,288.00	1,288.00	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, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	15,791.00	15,791.00	0.00	15,791.00	15,791.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	20,347.00	20,347.00	0.00	21,102.00	21,102.00	3.7%
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	9,106.00	0.00	9,106.00	1,245.00	0.00	1,245.00	-86.3%
Lottery - Unrestricted and Instructional Materials		8560	6,238.00	2,051.00	8,289.00	5,965.00	2,093.00	8,058.00	-2.8%
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%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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)	
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	100.00	36,391.00	36,491.00	165.00	37,617.00	37,782.00	3.5%
TOTAL, OTHER STATE REVENUE			15,444.00	38,442.00	53,886.00	7,375.00	39,710.00	47,085.00	-12.6%

			2018-19 Estimated Actuals			2019-20 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	195,700.00	195,700.00	0.00	201,593.00	201,593.00	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									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	0.00	2,000.00	4,000.00	0.00	4,000.00	100.0%
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%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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	4,707.00	52,936.00	57,643.00	1,000.00	42,218.00	43,218.00	-25.0%
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		20,547.00	20,547.00		20,287.00	20,287.00	-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			21,044.00	269,183.00	290,227.00	19,337.00	264,098.00	283,435.00	-2.3%
TOTAL, REVENUES			746,379.00	327,972.00	1,074,351.00	749,891.00	324,910.00	1,074,801.00	0.0%

			2018-19 Estimated Actuals			2019-20 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	134,954.00	91,871.00	226,825.00	138,792.00	92,275.00	231,067.00	1.9%
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	66,505.00	0.00	66,505.00	67,836.00	0.00	67,836.00	2.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			201,459.00	91,871.00	293,330.00	206,628.00	92,275.00	298,903.00	1.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	14,917.00	53,038.00	67,955.00	21,427.00	45,902.00	67,329.00	-0.9%
Classified Support Salaries		2200	33,323.00	0.00	33,323.00	33,997.00	0.00	33,997.00	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	70,589.00	0.00	70,589.00	73,304.00	0.00	73,304.00	3.8%
Other Classified Salaries		2900	1,000.00	0.00	1,000.00	1,500.00	0.00	1,500.00	50.0%
TOTAL, CLASSIFIED SALARIES			119,829.00	53,038.00	172,867.00	130,228.00	45,902.00	176,130.00	1.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	34,435.00	44,971.00	79,406.00	34,939.00	46,774.00	81,713.00	2.9%
PERS		3201-3202	18,345.00	0.00	18,345.00	21,197.00	0.00	21,197.00	15.5%
OASDI/Medicare/Alternative		3301-3302	11,084.00	4,444.00	15,528.00	14,171.00	4,806.00	18,977.00	22.2%
Health and Welfare Benefits		3401-3402	17,968.00	14,912.00	32,880.00	14,060.00	12,479.00	26,539.00	-19.3%
Unemployment Insurance		3501-3502	205.00	80.00	285.00	151.00	76.00	227.00	-20.4%
Workers' Compensation		3601-3602	9,081.00	4,120.00	13,201.00	6,758.00	2,818.00	9,576.00	-27.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			91,118.00	68,527.00	159,645.00	91,276.00	66,953.00	158,229.00	-0.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,419.00	7,726.00	10,145.00	3,000.00	2,000.00	5,000.00	-50.7%
Books and Other Reference Materials		4200	0.00	4,737.00	4,737.00	0.00	2,093.00	2,093.00	-55.8%
Materials and Supplies		4300	17,580.00	8,651.00	26,231.00	11,465.00	5,062.00	16,527.00	-37.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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	5,879.00	0.00	5,879.00	1,000.00	5,000.00	6,000.00	2.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,878.00	21,114.00	46,992.00	15,465.00	14,155.00	29,620.00	-37.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,220.00	1,581.00	11,801.00	5,620.00	1,126.00	6,746.00	-42.8%
Dues and Memberships		5300	1,300.00	0.00	1,300.00	1,725.00	0.00	1,725.00	32.7%
Insurance		5400 - 5450	5,827.00	0.00	5,827.00	6,403.00	0.00	6,403.00	9.9%
Operations and Housekeeping Services		5500	42,250.00	0.00	42,250.00	42,750.00	0.00	42,750.00	1.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,308.00	0.00	10,308.00	7,650.00	0.00	7,650.00	-25.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	115,177.00	78,067.00	193,244.00	120,450.00	66,884.00	187,334.00	-3.1%
Communications		5900	12,158.00	0.00	12,158.00	11,830.00	0.00	11,830.00	-2.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			197,240.00	79,648.00	276,888.00	196,428.00	68,010.00	264,438.00	-4.5%

			2018-19 Estimated Actuals			2019-20 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	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	105,092.00	105,092.00	0.00	112,388.00	112,388.00	6.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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	2,637.00	0.00	2,637.00	-18.2%
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	105,092.00	113,210.00	7,530.00	112,388.00	119,918.00	5.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			643,642.00	419,290.00	1,062,932.00	647,555.00	399,683.00	1,047,238.00	-1.5%

			2018-19 Estimated Actuals			2019-20 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 Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2018-19 Estimated Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(142,200.00)	142,200.00	0.00	(147,797.00)	147,797.00	0.00	0.0%
Contributions from Restricted Revenues		8990	80,000.00	(80,000.00)	0.00	75,000.00	(75,000.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(62,200.00)	62,200.00	0.00	(72,797.00)	72,797.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(62,200.00)	62,200.00	0.00	(72,797.00)	72,797.00	0.00	0.0%

NICASIO SCHOOL DISTRICT
2019-20 BUDGET REPORT

FUND 14
Deferred Maintenance

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	10,000.00	10,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	600.00	500.00	-16.7%
5) TOTAL, REVENUES			10,600.00	10,500.00	-0.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	17,733.00	5,000.00	-71.8%
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			17,733.00	5,000.00	-71.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,133.00)	5,500.00	-177.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,133.00)	5,500.00	-177.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,389.58	36,256.58	-16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,389.58	36,256.58	-16.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,389.58	36,256.58	-16.4%
2) Ending Balance, June 30 (E + F1e)			36,256.58	41,756.58	15.2%
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	36,256.58	41,756.58	15.2%
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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	26,129.64		
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			26,129.64		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	49.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			49.74		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			26,079.90		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	10,000.00	10,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			10,000.00	10,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	600.00	500.00	-16.7%
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			600.00	500.00	-16.7%
TOTAL, REVENUES			10,600.00	10,500.00	-0.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,733.00	5,000.00	-71.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,733.00	5,000.00	-71.8%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			17,733.00	5,000.00	-71.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

NICASIO SCHOOL DISTRICT

2019-20 BUDGET REPORT

FUND 51

Bond Interest and Redemption

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	226,453.06	226,453.06	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			226,453.06	226,453.06	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			226,453.06	226,453.06	0.0%
2) Ending Balance, June 30 (E + F1e)			226,453.06	226,453.06	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	226,453.00	226,453.06	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.06	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	226,453.06		
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			226,453.06		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			226,453.06		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
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	2018-19 Estimated Actuals	2019-20 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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

**NICASIO SCHOOL DISTRICT
2019-20 BUDGET REPORT**

**MULTI YEAR PROJECTIONS
WITH 5 YEAR COMPARISON**

NICASIO SCHOOL DISTRICT

MULTI YEAR PROJECTIONS

2019-20 Projected Budget

Budget 2019-20

	1	2	3	4	5
	2018-19 Adopted	2018-19 2nd Interim	2019-20 Budget	2020-21 MYP	2021-22 MYP
LCFF Sources	700,372	708,223	723,179	736,524	750,189
Federal Revenues	20,674	20,347	21,102	21,102	21,102
State Revenues	42,798	51,910	47,085	48,496	49,792
Local Revenues	277,247	286,718	283,435	294,473	305,345
Total Revenues	1,041,091	1,067,198	1,074,801	1,100,595	1,126,428
Certificated	295,075	293,330	298,903	305,444	312,720
Classified	172,959	172,867	176,130	179,945	181,457
Benefits	160,483	159,645	158,229	165,997	168,093
Supplies	26,876	46,992	29,620	30,509	31,363
Services	282,558	270,828	264,438	272,371	279,998
Capital Outlay	-	-	-	-	-
Transfers to Agencies	130,976	113,210	119,918	130,033	141,058
Total Expenditures	1,068,927	1,056,872	1,047,238	1,084,299	1,114,689
Net Change	(27,836)	10,326	27,563	16,296	11,739
Beginning Fund Balance	362,996	431,939	442,264	470,921	487,219
Ending Fund Balance	335,160	442,264	470,921	487,219	498,958

Components of Ending Fund Balance

	2018-19 Adopted	2018-19 2nd Interim	2019-20 Budget	2020-21 MYP	2021-22 MYP
Restricted	18,975	13,387	13,387	13,386	13,386
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	135,219
Board Reserve for Special Education	45,000	45,000	45,000	45,000	45,000
Undesignated/Unappropriated	68,966	181,658	210,315	226,614	238,354
	335,160	442,264	470,921	487,219	498,958

Economic Uncertainty - state required	5%	5%	5%	5%	5%
Board reserve for uncertainty	13%	13%	13%	12%	12%
Board reserve for Special Education	4%	4%	4%	4%	4%
Undesignated/Unappropriated	6%	17%	20%	21%	21%
Total reserves available for uncertainty	28%	39%	42%	43%	43%

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	723,179.00	1.85%	736,524.00	1.86%	750,189.00
2. Federal Revenues	8100-8299	21,102.00	0.00%	21,102.00	0.00%	21,102.00
3. Other State Revenues	8300-8599	47,085.00	3.00%	48,497.00	2.67%	49,792.00
4. Other Local Revenues	8600-8799	283,435.00	3.89%	294,473.00	3.69%	305,345.00
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)		1,074,801.00	2.40%	1,100,596.00	2.35%	1,126,428.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				298,903.00		305,444.00
a. Base Salaries				6,541.00		7,276.00
b. Step & Column Adjustment				0.00		0.00
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	298,903.00	2.19%	305,444.00	2.38%	312,720.00
2. Classified Salaries				176,130.00		179,945.00
a. Base Salaries				3,815.00		1,512.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	176,130.00	2.17%	179,945.00	0.84%	181,457.00
3. Employee Benefits	3000-3999	158,229.00	4.91%	165,997.00	1.26%	168,093.00
4. Books and Supplies	4000-4999	29,620.00	3.00%	30,509.00	2.80%	31,363.00
5. Services and Other Operating Expenditures	5000-5999	264,438.00	3.00%	272,371.00	2.80%	279,998.00
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	119,918.00	8.43%	130,033.00	8.48%	141,058.00
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)		1,047,238.00	3.54%	1,084,299.00	2.80%	1,114,689.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		27,563.00		16,297.00		11,739.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		443,357.76		470,920.76		487,217.76
2. Ending Fund Balance (Sum lines C and D1)		470,920.76		487,217.76		498,956.76
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	13,386.79		13,385.79		13,385.79
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		180,219.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	66,000.00		66,000.00		66,000.00
2. Unassigned/Unappropriated	9790	210,314.97		226,612.97		238,351.97
f. Total Components of Ending Fund Balance		470,920.76		487,217.76		498,956.76
(Line D3f must agree with line D2)						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
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	210,315.97		226,612.97		238,354.97
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.00)		0.00		(3.00)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		276,314.97		292,612.97		304,351.97
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		26.39%		26.99%		27.30%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		37.78		37.78		37.78
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,047,238.00		1,084,299.00		1,114,689.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		1,047,238.00		1,084,299.00		1,114,689.00
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)		52,361.90		54,214.95		55,734.45
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		69,000.00		69,000.00		69,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		69,000.00		69,000.00		69,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	723,179.00	1.85%	736,524.00	1.86%	750,189.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	7,375.00	3.00%	7,596.00	2.67%	7,799.00
4. Other Local Revenues	8600-8799	19,337.00	2.59%	19,837.00	0.00%	19,837.00
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	(72,797.00)	12.92%	(82,199.00)	6.61%	(87,632.00)
6. Total (Sum lines A1 thru A5c)		677,094.00	0.69%	681,758.00	1.24%	690,193.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				206,628.00		212,256.00
a. Base Salaries				5,628.00		5,853.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	206,628.00	2.72%	212,256.00	2.76%	218,109.00
2. Classified Salaries				130,228.00		130,483.00
a. Base Salaries				255.00		252.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	130,228.00	0.20%	130,483.00	0.19%	130,735.00
3. Employee Benefits	3000-3999	91,276.00	6.21%	96,942.00	0.80%	97,716.00
4. Books and Supplies	4000-4999	15,465.00	3.00%	15,929.00	2.80%	16,375.00
5. Services and Other Operating Expenditures	5000-5999	196,428.00	3.00%	202,321.00	2.80%	207,986.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,530.00	0.00%	7,530.00	0.00%	7,530.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		647,555.00	2.77%	665,461.00	1.95%	678,451.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		29,539.00		16,297.00		11,742.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		427,995.97		457,534.97		473,831.97
2. Ending Fund Balance (Sum lines C and D1)		457,534.97		473,831.97		485,573.97
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	180,219.00		180,219.00		180,219.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	66,000.00		66,000.00		66,000.00
2. Unassigned/Unappropriated	9790	210,315.97		226,612.97		238,354.97
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		457,534.97		473,831.97		485,573.97

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
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	210,315.97		226,612.97		238,354.97
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		276,315.97		292,612.97		304,354.97
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	21,102.00	0.00%	21,102.00	0.00%	21,102.00
3. Other State Revenues	8300-8599	39,710.00	3.00%	40,901.00	2.67%	41,993.00
4. Other Local Revenues	8600-8799	264,098.00	3.99%	274,636.00	3.96%	285,508.00
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	72,797.00	12.92%	82,199.00	6.61%	87,632.00
6. Total (Sum lines A1 thru A5c)		397,707.00	5.31%	418,838.00	4.15%	436,235.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				92,275.00		93,188.00
a. Base Salaries				913.00		1,423.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	92,275.00	0.99%	93,188.00	1.53%	94,611.00
2. Classified Salaries				45,902.00		49,462.00
a. Base Salaries				3,560.00		1,260.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	45,902.00	7.76%	49,462.00	2.55%	50,722.00
3. Employee Benefits	3000-3999	66,953.00	3.14%	69,055.00	1.91%	70,377.00
4. Books and Supplies	4000-4999	14,155.00	3.00%	14,580.00	2.80%	14,988.00
5. Services and Other Operating Expenditures	5000-5999	68,010.00	3.00%	70,050.00	2.80%	72,012.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	112,388.00	9.00%	122,503.00	9.00%	133,528.00
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)		399,683.00	4.79%	418,838.00	4.15%	436,238.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,976.00)		0.00		(3.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		15,361.79		13,385.79		13,385.79
2. Ending Fund Balance (Sum lines C and D1)		13,385.79		13,385.79		13,382.79
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	13,386.79		13,385.79		13,385.79
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	(1.00)		0.00		(3.00)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		13,385.79		13,385.79		13,382.79

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

NICASIO SCHOOL DISTRICT

2019-20 BUDGET REPORT

**WORKERS' COMPENSATION
CERTIFICATION**

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:
Nicasio School District belongs to the 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 19, 2019

For additional information on this certification, please contact:

Name: Margaret Bonardi
Title: Interim CBO
Telephone: 415-662.2184
E-mail: cbo@nicasioschool.org

NICASIO SCHOOL DISTRICT
2019-20 BUDGET REPORT

AVERAGE DAILY ATTENDANCE
ADA

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA 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)	37.84	37.84	39.97	37.78	37.78	37.84
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA 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)						
3. Total Basic Aid Open Enrollment Regular ADA 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)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	37.84	37.84	39.97	37.78	37.78	37.84
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	1.09	1.09	0.94	1.09	1.09	1.09
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]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.09	1.09	0.94	1.09	1.09	1.09
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	38.93	38.93	40.91	38.87	38.87	38.93
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

NICASIO SCHOOL DISTRICT

2019-20 BUDGET REPORT

- **Lottery Report**
- **Current Expense Formula/Classroom Compensation**
- **Indirect Cost Rate Worksheet**
- **ESSA Maintenance of Effort**

July 1 Budget
2018-19 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	7,133.67		2,686.45	9,820.12
2. State Lottery Revenue	8560	6,238.00		2,051.00	8,289.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		13,371.67	0.00	4,737.45	18,109.12
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	5,252.00		4,737.00	9,989.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	8,119.00			8,119.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		13,371.00	0.00	4,737.00	18,108.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.67	0.00	0.45	1.12
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 26,848.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 598,994.00

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.48%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	49,240.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,145.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	5,085.61
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	55,470.61
9. Carry-Forward Adjustment (Part IV, Line F)	2,709.78
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	58,180.39

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	475,281.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	212,841.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	64,776.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	22,921.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	8,500.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,500.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	108,432.39
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	894,251.39

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	6.20%
---	-------

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B18)	6.51%
---	-------

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	55,470.61
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.9%) times Part III, Line B18); zero if negative	2,709.78
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.9%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	2,709.78
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	2,709.78

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,062,932.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	20,348.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	8,118.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				8,118.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,034,466.00

		2018-19 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		38.93
B. Expenditures per ADA (Line I.E divided by Line II.A)		26,572.46
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,004,158.90	24,763.47
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,004,158.90	24,763.47
B. Required effort (Line A.2 times 90%)	903,743.01	22,287.12
C. Current year expenditures (Line I.E and Line II.B)	1,034,466.00	26,572.46
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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	298,903.00	301	0.00	303	298,903.00	305	0.00		307	298,903.00	309
2000 - Classified Salaries	176,130.00	311	0.00	313	176,130.00	315	0.00		317	176,130.00	319
3000 - Employee Benefits	158,229.00	321	0.00	323	158,229.00	325	0.00		327	158,229.00	329
4000 - Books, Supplies Equip Replace. (6500)	29,620.00	331	0.00	333	29,620.00	335	5,958.00		337	23,662.00	339
5000 - Services . . . & 7300 - Indirect Costs	264,438.00	341	0.00	343	264,438.00	345	45,906.00		347	218,532.00	349
TOTAL					927,320.00	365			TOTAL	875,456.00	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	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).			3401 & 3402	385
7. Unemployment Insurance.			3501 & 3502	390
8. Workers' Compensation Insurance.			3601 & 3602	392
9. OPEB, Active Employees (EC 41372).			3751 & 3752	
10. Other Benefits (EC 22310).			3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).				395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.				
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).				396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.				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.				46.76%
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)	46.76%
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).	875,456.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt

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

Current Expense Formula/Minimum Classroom Compensation

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	293,330.00	301	0.00	303	293,330.00	305	0.00		307	293,330.00	309
2000 - Classified Salaries	172,867.00	311	0.00	313	172,867.00	315	0.00		317	172,867.00	319
3000 - Employee Benefits	159,645.00	321	0.00	323	159,645.00	325	0.00		327	159,645.00	329
4000 - Books, Supplies Equip Replace. (6500)	46,992.00	331	0.00	333	46,992.00	335	9,989.00		337	37,003.00	339
5000 - Services. . . & 7300 - Indirect Costs	276,888.00	341	0.00	343	276,888.00	345	47,931.00		347	228,957.00	349
TOTAL					949,722.00	365	TOTAL			891,802.00	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	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).				3401 & 3402	385
7. Unemployment Insurance.				3501 & 3502	390
8. Workers' Compensation Insurance.				3601 & 3602	392
9. OPEB, Active Employees (EC 41372).				3751 & 3752	
10. Other Benefits (EC 22310).				3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).					395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.					
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).					396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.					396
14. TOTAL SALARIES AND BENEFITS.					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.					45.96%
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)	45.96%
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).	891,802.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt

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

NICASIO SCHOOL DISRICT

2019-20 BUDGET REPORT

CRITERIA AND STANDARDS

ANNUAL BUDGET REPORT:
July 1, 2019 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: Nicasio School District Office

Date: May 31, 2019

Place: Nicasio School District Library

Date: June 05, 2019

Time: 05:00 PM

Adoption Date: June 19, 2019

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Margaret Bonardi

Telephone: 415-662-2184

Title: 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	

**NICASIO SCHOOL DISTRICT
2019-20 BUDGET REPORT**

**CRITERIA AND STANDARDS WITH
BUDGET CERTIFICATION**

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?	X	
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	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)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		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?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 05, 2019	
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	

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 (2016-17)				
District Regular	46	49		
Charter School				
Total ADA	46	49	N/A	Met
Second Prior Year (2017-18)				
District Regular	49	40		
Charter School				
Total ADA	49	40	18.4%	Not Met
First Prior Year (2018-19)				
District Regular	35	40		
Charter School		0		
Total ADA	35	40	N/A	Met
Budget Year (2019-20)				
District Regular	38			
Charter School	0			
Total ADA	38			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	48	43		
Charter School				
Total Enrollment	48	43	10.4%	Not Met
Second Prior Year (2017-18)				
District Regular	50	43		
Charter School				
Total Enrollment	50	43	14.0%	Not Met
First Prior Year (2018-19)				
District Regular	37			
Charter School		41		
Total Enrollment	37	41	N/A	Met
Budget Year (2019-20)				
District Regular	40			
Charter School				
Total Enrollment	40			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Nicasio lost two interdistrict transfer students

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 a small, rural community with ongoing interdistrict transfer requests

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 (2016-17)			
District Regular	42	43	
Charter School		0	
Total ADA/Enrollment	42	43	97.7%
Second Prior Year (2017-18)			
District Regular	40	43	
Charter School			
Total ADA/Enrollment	40	43	93.0%
First Prior Year (2018-19)			
District Regular	38		
Charter School	0	41	
Total ADA/Enrollment	38	41	92.7%
Historical Average Ratio:			94.5%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **95.0%**

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 (2019-20)				
District Regular	38	40		
Charter School	0			
Total ADA/Enrollment	38	40	95.0%	Met
1st Subsequent Year (2020-21)				
District Regular				
Charter School	38	40		
Total ADA/Enrollment	38	40	95.0%	Met
2nd Subsequent Year (2021-22)				
District Regular				
Charter School	38	40		
Total ADA/Enrollment	38	40	95.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

Note: Enter data for the Economic Recovery Target Funding (current year increment), Step 2c, for the current year only (not applicable in the two subsequent fiscal years).

Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	40.91	38.93	38.93	38.93
b. Prior Year ADA (Funded)		40.91	38.93	38.93
c. Difference (Step 1a minus Step 1b)		(1.98)	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-4.84%	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)	0.00		0.00	0.00
c. Economic Recovery Target Funding (current year increment)		N/A	N/A	N/A
d. Total (Lines 2b2 plus Line 2c)	0.00		0.00	0.00
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)	0.00%	0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)				
	-4.84%	0.00%	0.00%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):	N/A	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 (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	672,120.00	685,882.00	699,379.00	713,044.00
Percent Change from Previous Year		2.05%	1.97%	1.95%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		1.05% to 3.05%	.97% to 2.97%	.95% to 2.95%

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Necessary Small School Standard			
(COLA plus Economic Recovery Target Payment, Step 2e, 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 (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	719,891.00	733,179.00	746,524.00	760,189.00
District's Projected Change in LCFF Revenue:		1.85%	1.82%	1.83%
Basic Aid Standard:		1.05% to 3.05%	.97% to 2.97%	.95% to 2.95%
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 district was projecting a 1.85% property tax increase. Actuals were higher.

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 (2016-17)	325,445.28	626,559.08	51.9%
Second Prior Year (2017-18)	405,874.75	585,996.34	69.3%
First Prior Year (2018-19)	412,406.00	643,642.00	64.1%
	Historical Average Ratio:		61.8%

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	5.0%	5.0%	5.0%
	56.8% to 66.8%	56.8% to 66.8%	56.8% to 66.8%

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 (2019-20)	428,132.00	647,555.00	66.1%	Met
1st Subsequent Year (2020-21)	439,681.00	665,461.00	66.1%	Met
2nd Subsequent Year (2021-22)	446,560.00	678,451.00	65.8%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-4.84%	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-14.84% to 5.16%	-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%):	-9.84% to .16%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2018-19)	20,347.00		
Budget Year (2019-20)	21,102.00	3.71%	Yes
1st Subsequent Year (2020-21)	21,102.00	0.00%	No
2nd Subsequent Year (2021-22)	21,102.00	0.00%	No

Explanation:
(required if Yes)

Increased Federal special education funding based on SELPA Fiscal Allocation Plan

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2018-19)	53,886.00		
Budget Year (2019-20)	47,085.00	-12.62%	Yes
1st Subsequent Year (2020-21)	48,497.00	3.00%	No
2nd Subsequent Year (2021-22)	49,792.00	2.67%	No

Explanation:
(required if Yes)

One time grant amounts for Mandated Costs, Classified staff development and Low Performing Students have been eliminated from the current budgeted state funding.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2018-19)	290,227.00		
Budget Year (2019-20)	283,435.00	-2.34%	No
1st Subsequent Year (2020-21)	294,473.00	3.89%	No
2nd Subsequent Year (2021-22)	305,345.00	3.69%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2018-19)	46,992.00		
Budget Year (2019-20)	29,620.00	-36.97%	Yes
1st Subsequent Year (2020-21)	30,509.00	3.00%	No
2nd Subsequent Year (2021-22)	31,363.00	2.80%	No

Explanation:
(required if Yes)

All carryover funding (Lottery, Foundation accounts) have been eliminated from the current budgeted supply costs.

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

First Prior Year (2018-19)	276,888.00		
Budget Year (2019-20)	264,438.00	-4.50%	No
1st Subsequent Year (2020-21)	272,371.00	3.00%	No
2nd Subsequent Year (2021-22)	279,998.00	2.80%	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 (2018-19)	364,460.00		
Budget Year (2019-20)	351,622.00	-3.52%	Met
1st Subsequent Year (2020-21)	364,072.00	3.54%	Met
2nd Subsequent Year (2021-22)	376,239.00	3.34%	Met

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

First Prior Year (2018-19)	323,880.00		
Budget Year (2019-20)	294,058.00	-9.21%	Met
1st Subsequent Year (2020-21)	302,880.00	3.00%	Met
2nd Subsequent Year (2021-22)	311,361.00	2.80%	Met

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

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

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

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

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

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

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

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

1.	a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?	<input type="text"/>
	b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	<input type="text" value="0.00"/>
2.	Ongoing and Major Maintenance/Restricted Maintenance Account	
	a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	<input type="text" value="1,047,238.00"/>
	b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	<input type="text"/>
	c. Net Budgeted Expenditures and Other Financing Uses	<input type="text" value="1,047,238.00"/>

	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
	<input type="text" value="31,417.14"/>	<input type="text" value="0.00"/>	<input type="text" value="Not Met"/>

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
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	0.00	66,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	116,198.86	206,239.97	180,776.97
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(1.00)
e. Available Reserves (Lines 1a through 1d)	182,198.86	206,239.97	246,775.97
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	1,040,511.62	1,039,696.24	1,062,932.00
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)	1,040,511.62	1,039,696.24	1,062,932.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	17.5%	19.8%	23.2%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.8%	6.6%	7.7%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	(47,353.60)	626,559.08	7.6%	Not Met
Second Prior Year (2017-18)	19,584.19	585,996.34	N/A	Met
First Prior Year (2018-19)	40,537.00	643,642.00	N/A	Met
Budget Year (2019-20) (Information only)	29,539.00	647,555.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2016-17)	387,446.00	415,228.38	N/A		Met
Second Prior Year (2017-18)	341,452.36	367,874.78	N/A		Met
First Prior Year (2018-19)	327,888.78	387,458.97	N/A		Met
Budget Year (2019-20) (Information only)	427,995.97				

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA	
5% or \$69,000 (greater of)	0	to 300
4% or \$69,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	38	38	38
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):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:

- a. Enter the name(s) of the SELPA(s):

- b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	1,047,238.00	1,084,299.00	1,114,689.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,047,238.00	1,084,299.00	1,114,689.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	52,361.90	54,214.95	55,734.45
6. Reserve Standard - by Amount (\$69,000 for districts with 0 to 1,000 ADA, else 0)	69,000.00	69,000.00	69,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	69,000.00	69,000.00	69,000.00

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):

1. General Fund - Stabilization Arrangements
(Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties
(Fund 01, Object 9789) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount
(Fund 01, Object 9790) (Form MYP, Line E1c)
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)
5. Special Reserve Fund - Stabilization Arrangements
(Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties
(Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount
(Fund 17, Object 9790) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount
(Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only)
(Line 8 divided by Section 10B, Line 3)

District's Reserve Standard (Section 10B, Line 7):

Status:

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
0.00		
66,000.00	66,000.00	66,000.00
210,315.97	226,612.97	238,354.97
(1.00)	0.00	(3.00)
0.00		
0.00		
0.00		
276,314.97	292,612.97	304,351.97
26.39%	26.99%	27.30%
69,000.00	69,000.00	69,000.00
Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:

(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0%
or -\$20,000 to +\$20,000

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

DATA ENTRY: 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
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2018-19)	(142,200.00)			
Budget Year (2019-20)	(147,797.00)	5,597.00	3.9%	Met
1st Subsequent Year (2020-21)	(157,199.00)	9,402.00	6.4%	Met
2nd Subsequent Year (2021-22)	(162,632.00)	5,433.00	3.5%	Met
1b. Transfers In, General Fund *				
First Prior Year (2018-19)	0.00			
Budget Year (2019-20)	0.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2018-19)	10,000.00			
Budget Year (2019-20)	0.00	(10,000.00)	-100.0%	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ 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.

¹ 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.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

No

2. 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	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				0

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Budget Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	0	0	0	0

Has total annual payment increased over prior year (2018-19)?

No

No

No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

--

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

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

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

n/a

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?

- b. Do benefits continue past age 65?

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

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

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

Self-Insurance Fund

Governmental Fund

4. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 4a minus Line 4b)
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the 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
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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 settled negotiations with it's staff for 2018-19 or 2019-20

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
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

2,736

7. Amount included for any tentative salary schedule increases

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
23,308	24,823	26,436
100.0%	100.0%	100.0%
7.0%	6.5%	6.5%

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:

--

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	2.7	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.

Negotiations Settled

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

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
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

2,129

7. Amount included for any tentative salary schedule increases

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
1,927	2,052	2,185
100.0%	100.0%	100.0%
7.0%	605.0%	6.5%

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	0.8	0.8	0.8	0.8

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

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

No

If Yes, complete question 2.

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

District has not settled with management for the 2018-19 or 2019-20 budget year.

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

**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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

**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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

**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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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 05, 2019

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)

Yes

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?

Yes

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 2019-20 BUDGET REPORT

TECHNICAL REVIEWS

SACS2019 Financial Reporting Software - 2019.1.0
5/29/2019 12:35:31 PM

21-65409-0000000

July 1 Budget
2019-20 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.

SACS2019 Financial Reporting Software - 2019.1.0
5/29/2019 12:35:45 PM

21-65409-0000000

July 1 Budget
2018-19 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.

Nicasio School District
Since 1862

Agenda Item # 8

Board of Trustees
Michelle Rutledge, *Board President* ~ Madeleine Sloane, *Trustee* ~ Jason Snell, *Trustee*

To: Nicasio Board of Trustees
From: Jan La Torre-Derby, Ed.D. Interim Superintendent
Date: June 5, 2019
Re: Public Hearing to Sunshine Proposal by Nicasio Teachers Association

Objective:

To provide Public Hearing regarding BP 4143.1 and BP 4243.1 to sun-shining the initial Proposals submitted by the unit representing Nicasio Teachers Association (NTA)

Background:

Nicasio School District has one bargaining unit, Nicasio Teachers Association. A proposal was submitted to the District to open negotiations. The proposal is attached for review.

Funding Source/Cost:

TBD

Recommendation:

Staff recommends acceptance of the proposal by the unit represented by Nicasio Teachers Association and to begin negotiations with the NTA established representatives.

Date: May 9, 2019

To: Nicasio School District Board Members
Jan LaTorre Derby, Superintendent, Nicasio City School District

From: Colin Williams, President, Nicasio Teachers Association

Re: Contract Negotiations for a Successor Collective Bargaining Agreement

Pursuant to Article 8, Section 3547 of the Education Employment Relations Act (EERA), please consider this to be a formal opening of negotiations between the Nicasio Teachers Association and the Nicasio School District. The Nicasio Teachers Association, like the Nicasio School District, has a commitment to student success, fiscal responsibility, long-term stability and professionalism. In keeping with these principals, the Association is opening the following articles of the collective bargaining agreement for negotiations:

Article II Agreement

With the intention of negotiating a successor agreement.

Article V Leaves

With the intention of negotiating improvements to our leave language.

Article VI Benefits

With the intention of negotiating improvements to our benefits.

Article VII Salaries

With the intention of improving total compensation for bargaining unit members.

Article XIII Hours/Work Year

With the intention of negotiating improvement to our hours and work year language. prep time language and increasing overnight field trip stipends.

Article XIV Academic Freedom

With the intention of negotiating improvements in academic freedom.

Respectfully yours,

Colin Williams,



Nicasio School District

Since 1862

Agenda Item # 9a

Board of Trustees

Michelle Rutledge, *Board President* ~ Madeleine Sloane, *Trustee* ~ Jason Snell, *Trustee*

To: Nicasio Board of Trustees
From: Jan La Torre-Derby, Ed.D. Interim Superintendent
Date: June 5, 2019
Re: Approval of California State Preschool and Childcare Program for
Nicasio School District in Partnership with Shoreline Acres Preschool
(LCAP Goal 3, 4)

Objective:

To approve implementation of the Nicasio School District Preschool for 2019-2020 in Partnership and Coordination by Shoreline Acres Preschool, should full funding be secured

Background:

On May 9, 2018, Kate Lane Assistant Superintendent MCOE, and Margie Bonardi, Chief Business Official, Nicasio School District, engaged in a formal conversation with Trustees regarding budget development, solvency and avoiding deficit spending to avoid budget cuts for the Nicasio School District. An idea, generated by staff at the time, was to increase revenues by renting out on-site facilities to a private pre-school, thus generating facility rental fees and increasing the general fund. No action was taken at that time to pursue this concept.

On October 4, 2018, at a Budget Workshop, the discussion of increasing revenues and avoiding deficit spending continued. Kate Lane, Assistant Superintendent, MCOE, and Margie Bonardi, Chief Business Official, Nicasio School District, once again they shared with Trustees the importance of Budget solvency to avoid deficit spending in the multi-year projections. At the December 6, 2018 First Interim Report, Margie Bonardi, CBO, presented a balanced budget with no deficit spending, which was celebrated by all. A reduction in a special education contract contributed to the balanced budget. The conversation of increasing enrollment to avoid future budget cuts and increasing revenues continued.

Prior to the First Interim budget approval described above, Interim Superintendent Derby, at November 8, 2018 board meeting, surfaced the concept of applying for a State Preschool Grant to potentially increase and stabilize future enrollment through matriculation from a Nicasio State Preschool to the Nicasio School Kindergarten class, in order to avoid budget cuts due to current low enrollment rates. There was only one TK and one Kindergarten student enrolled for the 2018-19 school year. The idea was to contract with Shoreline Acres for services and to apply for funds through the district as required by the state funding. A variety of funding sources was discussed including state funding, County of Marin Health and Human Services funding, and the West Marin Fund, among others. Extended school day for PK/TK/K students,

until 3:00pm, was also discussed as a component of the funding model. Trustees approved only the submission (not the Preschool implementation), of the application for funding State Preschool in Nicasio at the November 8, 2018 board meeting. The application was completed and submitted to the State for consideration of funding.

On May 14, 2019, the Nicasio School District was informed in a formal letter from the State, that Nicasio School District has been selected for funding for a State Preschool and Childcare Program on the Nicasio School campus for the 2019-20 school year. The West Marin Fund is committed to supporting scholarships for students to ensure the West Marin Foundation goal to have universal Preschool for students in West Marin including Shoreline Unified, Bolinas Stinson, and Nicasio School District. However, the funding cycle has been postponed until the end of August.

With Governor Newsom's interest in universal Preschool for all, in California within three years, it is timely that Nicasio District implement a Preschool Program. Once the May Revise and final state budgets are revealed, there will be a clearer indication if additional state funding will be available. It appears, at this time, that Nicasio would not be eligible for additional state funds.

The Nicasio School District Preschool and Child Care Program would be part of the West Marin Preschool Collaborative which includes all Preschool providers in West Marin, including the districts stated above. The Nicasio Preschool would be the newest of the 5 State Preschools that serve the West Marin area. Those include Shoreline Acres in Tomales, Shoreline Preschool in Bodega, Papermill in Point Reyes Station, and Bolinas Stinson Preschool in Bolinas.

An MOU, see attached draft, would be executed to ensure that Shoreline Acres Preschool as the "Lead Agency" coordinating the Preschool Program according to state and federal guidelines for Preschool/Child Care Programs. The preschool is a half day program and child care follows from 12:00pm to 3:00pm daily.

Shoreline Acres would be responsible for all aspects of the Nicasio Preschool/Childcare Program as outlined in an MOU (see draft attached).

1. Program Coordination, Director Services, and Personnel Oversight as sole employer of personnel in the Preschool/Childcare Program
2. Coordination of all aspects of the Preschool and Child Care program
3. Invoicing Nicasio District for services provided
4. Collecting fees and ensuring they are deposited through the Nicasio District CBO

Fee Schedule

Fees collected from families would generate funding for participating students as follows.

5 days of Preschool only 8:30-12:00pm	\$520 per month
5 days of Preschool plus child care until 3pm	\$620 per month
Scholarships for students who qualify	TBD

West Marin Fund may provide scholarships
 Child Care Council
 Private Donors (MCF)
 First 5 Marin

TBD
 No funds available at this time
 TBD
 TBD

Currently, there are not enough funds to fully fund the State Preschool Program. Based on Margie Bonardi's thorough calculations, there is a deficit of \$22,183. Although we know there are future funds in process of approval, these are not yet secured. Please see the chart below.

Salaries and Required Fees (Employees of Shoreline Acres do not receive medical benefits.)

Specific Position	Hrly Wage	Payroll Taxes 15%	Wages plus Taxes	Hours Per day	PTO Days	# of Days	Total # of hours	Gross Pay	Total Pay w/15.83% taxes
Site Supervisor/Teacher	\$25.00	\$3.95	\$28.95	7.5	15	200	1387.5	\$37,500	\$43,443
Assistant Teacher	\$16.50	\$2.61	\$19.11	6.5	15	200	1202.5	\$21,450	\$24,849
Director			\$791.50	396 hrs				\$996	\$5,791.50
								\$1,153	
Total								\$5,792	\$75,239

Deficit \$22,183

Funding Source/Cost:

- State Funding for 8-10 PK Students \$43,056 Awarded for teacher costs (secured)
- State Funding for Start-up Expenses \$6,458 (secured)
(Furniture, Supplies, Equipment, Licensing, technology, recruitment, and training)
- County of Marin PK Grant to support \$10,000 Requested/Award \$10,000 (secured)
(Assistant Teacher Position)
- West Marin Fund to support No Funds Received to Date (August Application)
- Private Donors (MCF) TBD
- First 5 Marin TBD

Margie Bonardi, Nicasio Chief Business Official, has reviewed the expenditures and allocations and has determined that the Nicasio State Preschool does not have sufficient funds to operate. An additional \$22,183 is needed to implement the Preschool Program. (See unfunded items on next page.)

Recommendation:

Interim Superintendent Derby recommends implementing the Nicasio School District PK Program beginning in the 2019-20 school year, coordinated and supervised by Shoreline Acres Preschool, only if funds to cover all costs and licensing are secured.

Questions/Concerns From Staff Regarding Nicasio Preschool Implementation

Question	Response
1. Who applies for licensing	1a. Daphne Cummings Director Shoreline Acres
2. When do the PK students go out for recess?	2a. Whenever the TK-8 students are not on the playground. They cannot combine recess periods. PK requires a designated play area.
3. Will the PK use the MPR? Does PK integrate with TK-8?	3a. Yes, when TK-8 students are not in the MPR. They do not use the playground or facilities at the same time and do not use equipment that is designed for older students.
4. Can PK utilize the discount offered to Nicasio District through Office Depot to purchase school supplies?	4a. Shoreline Acres Director will generate the order for supplies so the Nicasio PK can access the Office Depot account for supplies. Nicasio District will utilize the PK fund account established through the CFO, to pay for supplies.
5. Who will clean the room on an ongoing basis?	5a. The room is currently cleaned by the Nicasio District custodian. It will be monitored to determine if additional time is needed.
6. How will PK parents sign in when at the school?	6a. Signing in and out is done in the PK classroom. Parents are required to sign students in and out daily.
7. Do the Nicasio facilities meet the requirements of the PK square footage and bathroom?	7a. The appropriateness of the facilities was established at the time of the application. 75 square feet for outside space per student and 35 square feet for indoor space. Bathrooms are adequate and will be utilized in the current state. No upgrades needed.
8. Who will do payroll?	8a. Shoreline Acres will provide payroll services to the Shoreline Acres employees who serve on the Nicasio District campus as PK instructors .
9. Will PK students participate in Safety, Disaster, Fire, and Lock Down Drills? How will drills be handled?	9a. Yes, all occupants of the Nicasio District will participate in the safety drills. PK teachers will walk their students to the designated area.
10. If licensing reports new upgrades needed who pays?	10a. There are no funds for this expenditure at this time.
11. How will food be purchased and which funds will be used for PK? Funds for food?	11 a. There is no fund for this expenditure at this time. Food is purchased by the PK staff.
12. Who will clean out the classroom in	12a. There are no funds for this move.

preparation for the PK occupation?	
13. Who upgrades the playground fencing and sandbox area?	13a. There is no funding at this point for fence repair.
14. Who will pay for the phone line and monthly bill for the use of the phone that is required in the PK classroom?	14a. There is no funding at this point for the phone installation and ongoing costs.
15. What additional responsibilities will be assumed by the current Office Manager and CFO?	15.a Although this is something that has been discussed and observed in neighboring districts, more information is needed. To date, what we do know is that if phone calls mistakenly come to the district, they would be referred to the PK, submitting, not creating, orders for materials from Office Depot to ensure the district discount, and including PK in safety drills seem to be the new responsibilities for the Office Manager. For the CFO, establishing a fund to access, responding to invoice requests for funding, and monitoring budget expenditures appear to be the additions.
16. How will mixed use impact current Nicasio students?	16 a. Use of facilities and classroom space is separate and PK students are not integrated with TK-8.
17. How will day to day PK be managed?	17a. Shoreline Acres is the Lead Agency and supervisors, teachers, and Directors will manage the day to day program.
18. Will PK follow school closure procedures the same as Nicasio School?	18 a. Yes for all students on the Nicasio campus will follow school closure for safety reasons. PK staff contact families.
19. Can the Open Space behind the MPR be used for PK play space.	19 a. On the campus tour with the Principal, School Secretary, Interim Superintendent, and PK Director, it was determined that the already fenced in area recommended by the Principal had fewer upgrades and closer proximity to the PK classroom.
20. Is Shoreline Acres responsible for ongoing facilities costs and upgrades for facilities being used?	20 a. The practices in neighboring districts that house State PK on their campuses is that the district handles upgrades and repairs.

Nicasio School District

Since 1862

Board of Trustees

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

Memorandum of Understanding to Coordinate a Preschool/Child Care Program for 2019-20

Nicasio School District and Shoreline Acres

Intent

It is the intent of the MOU to specify the agreement between the Shoreline Acres Preschool agency and the Nicasio School District (NSD) for the purpose of coordinating the newly formed Nicasio Preschool/Childcare Program on the Nicasio School campus.

Scope of Work and Payment for Services

Shoreline Acres will hire Preschool/Child Care staff as follows.

1. Preschool Teacher/Site Supervisor at a full salary of \$40,178 (7.5 hrs per day 185 days per year)
2. Preschool Assistant Teacher at a full time salary of \$22, 982 (6.5 hrs per day 185 days per year)
3. Employees listed in #1 and #2 above will receive 6 paid holidays, 5 days for spring break, 10 days for winter break, and 24 hours of Sick Leave.
4. Benefits for state Workers Compensation is included in the full salary at 15%
5. Daphne Cummings will be the Program Director and will be paid \$5,791 for services this amount includes 15% for state required workers compensation.
6. Shoreline Acres will invoice NSD for services provided by submitting the invoice directly to the NSD Chief Business Official.
7. Fees are not to exceed \$69,514, unless other revenue is generated and services provided. This amount excludes any funds applied for, but not secured to date. This represents a deficit of \$22,183, based on estimates and reviews by the NSD Chief Business Official, to cover all program expenses. Payments will be made based on actual hours worked, services provided, or reimbursements on supplies

Status of the Contractor

Shoreline Acres Preschool will be the sole employer of the employees hired for the Nicasio Preschool/Child Care Program. Shoreline Acres will be responsible for paying for salaries, benefits, and related costs, as needed.

Insurance

Shoreline Acres Preschool will maintain workers compensation insurance for each employee as required by law. Shoreline Acres will also maintain a generable liability insurance policy and name Nicasio School District as an additional insured and submit a copy of said policy to Nicasio School District. (See Insurance Chart requirements on page 3.)

Indemnification

Shoreline Acres Preschool shall defend, indemnify and hold harmless Nicasio School District, its officers, agenda and employees from and against any liability, claim, damages, costs and/or judgments arising out of Shoreline Acres Preschool activities under this agreement.

Termination

At any time and without cause, either party may terminate this agreement by giving the other party 30 days written notice. In such an event, Shoreline Acres Preschool shall pay Nicasio School District for unworked service hours.

Payment

The total due to Shoreline Acres Preschool under this agreement is not to exceed \$70,000, unless additional PK funds are generated from various sources. Shoreline Acres Preschool will invoice Nicasio School District through invoices generated from Shoreline Acres to the Chief Business Official for Nicasio School District.

Jan La Torre-Derby, Ed.D.

Interim Superintendent Nicasio School District

Date

Daphne Cummings

Executive Director

Shoreline Acres Preschool

Date

Keenan and Associates Insurance Requirements for Nicasio and Shoreline Acres

Description of Coverage	Amount Needed
1. General Liability	\$1,000,000 per occurrence \$2,000,000 aggregate
2. Automobile Liability	\$1,000,000 Combined Single Limit (CSL)
3. Workers' Comp Statutory	
4. Employers Liability	\$1,000,000
5. Professional Liability	\$1,000,000 \$2,000,000
6. Sexual Abuse/Molestation	\$1,000,000 \$2,000,000 per occurrence
7. Cyber Insurance (Optional for PK)	\$1,000,000-\$2,000,000 aggregate

Additional Insured Endorsement (For GL-Form CG2026-Designated)

1. Auto Liability to be included for owned/non-owned vehicles and hired coverage for CSL combined single limit
2. 30 Day notice of intent to cancel, non-renew or make material changes to coverage
3. Primary and not contributory enforcement if claim were to occur as first/secondary coverage
4. Waiver of Subrogation

Fiscal Year 2018–19 California State Preschool Program Expansion Funds Request for Applications

Contractors must read the accompanying instructions when completing this Request for Applications (RFA). The California State Preschool Program (CSPP) Expansion RFA Instructions may be accessed on the RFA web page at:
<https://www.cde.ca.gov/fg/fo/r2/cspp18rfa.asp>

Section I – Contractor Information	
Legal Name of Contractor:	Nicasio School District
Headquartered County:	21 Marin
Vendor Number:	
Executive Director Name:	Jan LaTorre-Derby
Executive Director Prior Affiliations:	Novato Unified School District
Executive Director Telephone Number:	415-747-4148
Executive Director Fax Number:	
Executive Director Email Address:	janlatorre@marinschools.org
Program Director Name:	Daphne Cummings
Program Director Prior Affiliations:	SUSD- Bodega Bay Preschool
Program Director Telephone Number:	707-878-9442
Program Director Email Address:	shorelineacrespreschool@gmail.com
Agency Legal Business Address:	5555 Nicasio Valley Rd.
City:	Nicasio
Zip Code:	94946
Name of Contact Person Completing Application:	Daphne Cummings
Title of Contact Person Completing Application:	Director
Contact Person Telephone Number:	707-878-9442
Contact Person Email Address:	shorelineacrespreschool@gmail.com

Legal Name of Contractor: **Nicasio School District**

Section II – Legal Status of Contractor	
Select the contractor's legal status. Check one box below:	County District School (CDS) Code:
<input type="checkbox"/> City or City Agency	
<input type="checkbox"/> County or County Agency	Are you a current Early Learning and Care Division (ELCD) contractor?
<input type="checkbox"/> State or Federal Agency	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<input type="checkbox"/> State College or University	If yes, select a box for each program type you currently operate. Select all that apply:
<input type="checkbox"/> Community College	<input type="checkbox"/> California State Preschool Program (CSPP)
<input type="checkbox"/> County Office of Education	<input type="checkbox"/> General Child Care and Development (CCTR)
<input checked="" type="checkbox"/> School District	<input type="checkbox"/> Migrant Child Care and Development (CMIG)
<input type="checkbox"/> Tribal Council/Military Installation	<input type="checkbox"/> Handicapped Child Care and Development (CHAN)
<input type="checkbox"/> Private for-profit/Private nonprofit	<input type="checkbox"/> California Alternative Payment Program (CAPP)
<input type="checkbox"/> Charter School (direct funded)	<input type="checkbox"/> CalWORKS Stage 2 (C2AP)
	<input type="checkbox"/> CalWORKS Stage 3 (C3AP)
	<input type="checkbox"/> California Resource and Referral (CRRP)
	<input type="checkbox"/> California Migrant Alternative Payment (CMAP)

Legal Name of Contractor: **Nicasio School District**

Section III – County or Counties of Service

Name of county or counties contractor will serve with this funding:

Marin

Section IV – Slots Requested

Number of children your agency will serve in **Full-Day/Full-Year** programs with this funding:

0

Number of children your agency will serve in **Part-Day/Part-Year** programs with this funding:

8

Section V – Intent to Subcontract Services (if not subcontracting, skip this section)

☒ Check this box if your agency intends to establish a subcontract relationship with another entity to implement the CSPP services described in this application. Enter the subcontractor(s) information on Form ELCD 3704B. Form ELCD 3704B is located on the CSPP Expansion web page at: <https://www.cde.ca.gov/fg/fo/r2/documents/elcd3704b.pdf>
Use additional sheets as necessary.

All applicant agencies must follow the subcontract requirements detailed in the *California Code of Regulations*, Title 5 (5 CCR), *California Education Code*, sections 18026–18032, and the Funding Terms and Conditions for subcontracting services. Management and/or Direct Services subcontracts must be audited in accordance with the California Department of Education (CDE) Audit Guide developed by the CDE Audits and Investigations Division.

Contractor Name

Vendor # County

NSD- Nicasio Preschool

21 Marin

Subcontract Certification				
Contract Type: California State Preschool Program (CSPP)				
Contract MRA:				
Total Percentage of MRA Subcontracted: 100				
Subcontractor #1				
Subcontractor Legal Name:		Shoreline Acres Inc.		
Does this subcontractor also contract with ELCD?			Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Site No.	Site Name	Site Address	Service County	Percentage of MRA Subcontracted
1			00 Select One	
2			00 Select One	
3			00 Select One	
4			00 Select One	
Subcontractor #2				
Subcontractor Legal Name:				
Does this subcontractor also contract with ELCD?			Yes <input type="checkbox"/>	No <input type="checkbox"/>
Site No.	Site Name	Site Address	Service County	Percentage of MRA Subcontracted
1			00 Select One	
2			00 Select One	
3			00 Select One	
4			00 Select One	

Legal Name of Contractor: **Nicasio School District**

Section VI – Intent to Operate a CSPP via Family Child Care Home Education Network (FCCHEN) (if not operating a FCCHEN, skip this section)

☐ Check this box if your agency intends to operate as a FCCHEN to implement the CSPP services described in this application. Submit one form for each proposed family child care home provider participating in the network. Use additional sheets as necessary.

Provider Legal Name:	
Home Address:	
City, Zip Code:	
Contact Person Name:	
Contact Person Telephone Number:	
Contact Person Email Address:	
Contact Person Fax Number:	
CCL License Number:	
License Capacity:	
Proposed Number of Children Served in this Home:	

Legal Name of Contractor: **Nicasio School District**

Section VII – Fiscal Worksheets

A. Full-Day/Full-Year Programs

Full-Day applicants must complete, print, and submit the following forms. These forms are located on the CSPP Expansion RFA web page at:
<https://www.cde.ca.gov/fq/fo/r2/documents/cspp18fafdworksheets.xlsx>

Document Number	Title
Worksheet A-1	Full-Day/Full-Year Certified Enrollment Information and Funds Requested
Worksheet A-2	Full-Day/Full-Year Non-Certified Enrollment Information
Worksheet A-3	Full-Day/Full-Year Site Summary Information
Worksheet A-4	Full-Day/Full-Year Projected Annual Program Budget Two Page Document

B. Part-Day/Part-Year Programs

Part-Day applicants must complete, print, and submit the following forms. These forms are located on the CSPP Expansion RFA web page at:
<https://www.cde.ca.gov/fq/fo/r2/documents/cspp18rfapdworksheets.xlsx>

Document Number	Title
Worksheet B-1	Part-Day/Part-Year Certified Enrollment Information and Funds Requested
Worksheet B-2	Part-Day/Part-Year Non-Certified Enrollment Information
Worksheet B-3	Part-Day/Part-Year Site Summary Information
Worksheet B-4	Part-Day/Part-Year Projected Annual Program Budget Two Page Document

California State Preschool Program (CSPP) Request for Application (RFA) Fiscal Forms

California Department of Education - Early Learning and Care Division

Worksheet B-1 Part-Day/Part-Year Certified Enrollment Information and Funds Requested

Part 1 - Site Specific Information

Instructions

Applicants must complete, print, and submit this worksheet for each proposed site.

Duplicate this page if more than one site is proposed.

Duplicate tab by right-clicking tab, selecting "Create a Copy," and select "OK."

Reference the RFA Instructions for more information.

Site Information

Information Requested	Information To Complete
County:	Marin
Site Name:	Nicasio Preschool
Site Address/City/Zip:	5555 Nicasio Valley Rd./ Nicasio CA 94946
Number of Classrooms:	1
License Number:	
License Type:	Child Care Center
License Capacity:	16

California State Preschool Program (CSPP) Request for Application (RFA) Fiscal Forms

California Department of Education - Early Learning and Care Division

Worksheet B-1 Part-Day/Part-Year Certified Enrollment Information and Funds Requested

Part 2 - Site Specific Adjusted Child Days of Enrollment

Instructions

Applicants must complete, print, and submit this worksheet for each proposed site.

Duplicate this page if more than one site is proposed.

Duplicate tab by right-clicking tab, selecting "Create a Copy," and select "OK."

Manually enter the number of certified children you expect to enroll per day in each category.

If serving non-certified children in the program, also complete Worksheet B-2 for adjusted non-certified enrollment.

This sheet calculates Total Adjusted Child Days of Enrollment per day.

Reference the RFA Instructions for more information.

Site Name:

Nicasio Preschool

Site Specific Child Enrollment Categories

Child Enrollment Categories	Total Certified Children per day	Adjustment Factor	Total Adjusted Child Days of Enrollment per day
Three and Four Year Olds:			
One-half-time (under 4 hours)	0	0.6193	0.0000
Exceptional Needs:			
One-half-time (under 4 hours)		0.6193	0.0000
Limited and Non-English Proficient:			
One-half-time (under 4 hours)	8	0.6193	4.9544
CPS or At Risk of Abuse or Neglect:			
One-half-time (under 4 hours)		0.6193	0.0000
Severely Disabled:			
One-half-time (under 4 hours)		0.6193	0.0000
Total:	8	N/A	4.9544

California State Preschool Program (CSPP) Request for Application (RFA) Fiscal Forms

California Department of Education - Early Learning and Care Division

Worksheet B-1 Part-Day/Part-Year Certified Enrollment Information and Funds Requested

Part 3 - Site Specific Funds Requested

Instructions

Applicants must complete, print, and submit this worksheet for each proposed site.

Manually enter the Days of Operation (minimum of 175 days) from your calendar **(Line 2)**.

Once the Days of Operation field is completed, the other fields will calculate and auto-populate.

Total Adjusted Child Days of Enrollment per day **(Line 1)** will be multiplied by the Total Days of Operation **(Line 2)**.

This will calculate the Total Annual Adjusted Child Days of Enrollment **(Line 3)**.

This total will automatically be multiplied by the daily rate **(Line 4)** to calculate the Funds Requested **(Line 5)** for this site.

Reference the RFA Instructions for more information.

Site Name:

Nicasio Preschool

Site Specific Funds Requested Calculation

Total Adjusted Child Days of Enrollment per day (Line 1)	Total Days of Operation (From Part-Day Calendar Total: Minimum 175 Days) (Line 2)	Total Annual Adjusted Child Days of Enrollment (Line 3)	Daily Rate (Line 4)	Funds Requested (Line 5)
4.9544	180	891.7920	\$ 48.28	\$ 43,056

California State Preschool Program (CSPP) Request for Application (RFA) Fiscal Forms

California Department of Education - Early Learning and Care Division

Worksheet B-2 Part-Day/Part-Year Non-Certified Enrollment Information

Part 1 - Total Adjusted Non-Certified Child Days of Enrollment for All Sites

Instructions

Complete this worksheet **only** if you will be serving non-certified children in your program.

This worksheet is a total for all Part-Day/Part-Year non-certified sites. Site specific information is not necessary.

Indicate the number of non-certified children you expect to enroll per day in each category.

The worksheet will multiply the total of each category by the adjustment factor shown.

This will determine the Total Adjusted Non-certified Child Days of Enrollment per day.

Children must meet CSPP age eligibility requirements. Reference the RFA Instructions for more information.

Manually enter the **Total** number of non-certified children you expect to enroll per day in each category for all sites.

Site Specific Child Enrollment Categories

Child Enrollment Categories	Total Non-Certified Children per day	Adjustment Factor	Total Adjusted Non-Certified Child Days of Enrollment per day
Three and Four Year Olds:			
One-half-time (under 4 hours)	2	0.6193	1.2386
Exceptional Needs:			
One-half-time (under 4 hours)		0.6193	0.0000
Limited and Non-English Proficient:			
One-half-time (under 4 hours)		0.6193	0.0000
CPS or At Risk of Abuse or Neglect:			
One-half-time (under 4 hours)		0.6193	0.0000
Severely Disabled:			
One-half-time (under 4 hours)		0.6193	0.0000
Total:	2	N/A	1.2386

California State Preschool Program (CSPP) Request for Application (RFA) Fiscal Forms

California Department of Education - Early Learning and Care Division

Worksheet B-3 Part-Day/Part-Year Site Summary Information

Part 1 - Program Information

Instructions

Manually enter the Part-Day/Part-Year Proposed Program Start Date and Proposed Days of Operation. Information below must be entered as it is part of the calculations completed in Worksheet B-3 Part 2.

Program Information

Requested Information	Information to Complete
Proposed Program Start Date (Must match start date entered on calendar)	8/20/2019
Proposed Days of Operation (From Part-Day/Part-Year Calendar)	180

California State Preschool Program (CSPP) Request for Application (RFA) Fiscal Forms

California Department of Education - Early Learning and Care Division

Worksheet B-3 Part-Day/Part-Year Site Summary Information

Part 2 - Site Information

Instructions

For each site from Worksheet B-1 Part-2, manually enter: Site Name, Total Certified Children to Be Served per day. Also enter the Total Adjusted Child Days of Enrollment per day.

A number must be entered in the cell for Proposed Days of Operation on Worksheet B-3 Part 1.

This number is used to calculate the Total Annual Adjusted Child Days of Enrollment.

The Grand Totals will calculate and auto-populate.

Various data will auto-populate to Worksheet B-4: Annual Program Budget Pages. Reference the RFA Instructions.

Site Information

Site Name	Total Certified Children per day From Worksheet B-1 (Part 2)	Total Adjusted Child Days of Enrollment per day From Worksheet B-1 (Part 2)	Total Annual Adjusted Child Days of Enrollment	Total Funds Requested
Shoreline Acres Inc.	8	4.9544	891.7920	\$43,056
			0.0000	\$0
			0.0000	\$0
			0.0000	\$0
			0.0000	\$0
			0.0000	\$0
			0.0000	\$0
			0.0000	\$0
			0.0000	\$0
			0.0000	\$0
			0.0000	\$0
			0.0000	\$0
			0.0000	\$0
			0.0000	\$0
			0.0000	\$0
			0.0000	\$0
			0.0000	\$0
			0.0000	\$0
Grand Totals	8	4.9544	891.7920	\$43,056

California State Preschool Program (CSPP) Request for Application (RFA) Fiscal Forms

California Department of Education - Early Learning and Care Division

Worksheet B-4 Part-Day/Part-Year Projected Annual Program Budget

Part 1 - Proposed Budget Terms and Definitions

Instructions

Applicant must completely fill out the budget information requested in Parts 2-5 for all funding requested in this application. The budget information will be reviewed to determine the fiscal soundness of your program. Prepare an annual budget showing ALL costs necessary to operate the part-day program for a year of at least 175 days. If serving both certified and non-certified children, be sure to include ALL costs for the non-certified children in these calculations. Reference the RFA Instructions for more information.

Terminology

Terms:	Definitions:
Certificated Salaries:	Those salaries paid to employees with a child development permit, teaching credential, or other appropriate certificate.
Service Contracts:	These could include janitorial, consultant, auditor, maintenance contracts, etc.
Other Operating Expenses:	These could include telephone, insurance, utilities, legal expenses, etc.
Indirect Cost:	These can only be charged for an item that would normally fall under categories 1000-5000 but is not listed in these line items because it cannot be separately identified. Indirect costs may not exceed ten percent of the total of the first five categories (School Districts and County Offices of Education shall use the CDE approved rate if it is less than ten percent).

California State Preschool Program (CSPP) Request for Application (RFA) Fiscal Forms

California Department of Education - Early Learning and Care Division

Worksheet B-4 Part-Day/Part-Year Projected Annual Program Budget

Part 2 - Proposed Budget Plan

Related Reimbursable Expenses

Information Requested	Information to Complete
1) Certificated Salaries (1000)	\$ 63,745
2) Classified Salaries (2000)	
3) Employee Benefits (3000)	
4) Books and Supplies (4000)	
5a) Rent/Lease	\$ 3,500
5b) Service Contracts	\$ 1
5c) Nutrition	
5d) Travel	\$ 3,500
5e) Other 1: Insurance: D&O, Liability, Worker's Comp	\$
5f) Other 2	\$ 1,976
5 Total) Services and Other Operating Expenses (5000)	\$ 1,080
6) New Equipment (6400) Annual, other than Start-Up	\$ 6,557
7) Equipment Replacement (6500) Annual, Other than Start-Up	
8) Depreciation or Use Allowance	
9) Indirect Cost	
10) Other	\$ 6,400
11) Budget Total (Auto-calculates based on above)	\$
12) Total Administrative Costs included above (includes "Indirect Cost"). (Total Administrative Costs, including "Indirect Cost," are limited to 15 percent of the total contract).	80,202

*NOTE: Complete Annual Program Budget Worksheet B-4 (Parts 3 - 5) on Subsequent Pages

California State Preschool Program (CSPP) Request for Application (RFA) Fiscal Forms

California Department of Education - Early Learning and Care Division

Worksheet B-4 Part-Day/Part-Year Projected Annual Program Budget

Part 3 - Calculation to Determine Proration of Budget for Certified Enrollment

Instructions

Most of the information in the table below will auto-populate based on information provided previously in this application.

Line 1 will pull from Worksheet B-3 Part 2. **Line 2** will pull from Worksheet B-2 Part 1.

It will then be multiplied by **Line 3** from Worksheet B-3 Part 1 in order to determine **Line 4**.

Line 5 will add **Line 1** and **Line 4**, while **Line 6** will then divide **Line 1** by **Line 5**.

This will determine what percent of the program is Certified Enrollment compared to Non-Certified Enrollment.

Line 7 will pull the Budget Total from Worksheet B-4 Part 2. The applicant should then enter the Nutrition Cost data in **Line 8**.

Line 9 will subtract the information provided in **Line 8** from **Line 7** to determine the Budget Subtotal.

The Budget Subtotal is then multiplied by **Line 6** to determine the Certified Budget Portion **Line 10**.

This is the portion of the budget that applies only to certified children.

Calculation Data for Certified Children

Line Number	Information Requested	Information to Complete
1	Total Annual Adjusted Certified Child Days of Enrollment	
2	Total Adjusted Non-Certified Child Days of Enrollment	891.7920
3	Proposed Days of Operation	1.2386
4	Total Annual Adjusted Non-Certified Days of Enrollment	180
5	Total Enrollment	222.9480
6	Percentage of Total Certified Enrollment	1,114.7400
7	Budget Total	80.00%
8	Nutrition costs paid for by federal/state nutrition programs (data entry required)	\$ 80,202
9	Budget Subtotal	\$ 1
10	Certified Budget Portion	\$ 80,201
		\$ 64,161

California State Preschool Program (CSPP) Request for Application (RFA) Fiscal Forms

California Department of Education - Early Learning and Care Division

Worksheet B-4 Part-Day/Part-Year Projected Annual Program Budget

Part 4 - Determining Total Funds Needed

Information

The information in this table will populate based on data that has been entered in previous worksheet tabs. This section will determine the amount of State contract funds being requested.

It will also determine whether the applicant will need to secure other sources of income to supplement the program. **Total Funding Requested** is being pulled from Worksheet B-3 Part 2.

This reflects the maximum amount the contract would earn based on enrollment.

Certified Budget Portion is from Worksheet B-4 Part 3 and reflects the anticipated program expenses for certified children. The lesser of these two values becomes the **Requested Contract Maximum Reimbursable Amount**.

The **Budget Total** from Worksheet B-4 Part 2 is compared to the Requested Contract Maximum Reimbursable Amount. This will determine if there is a need for additional income (**Other Income Needed**) in order for the program to operate.

Funding Calculations

Information Requested	Funding Calculations
Total Funding Requested	\$ 43,056
Certified Budget Portion	\$ 64,161
Requested Contract Maximum Reimbursable Amount	\$ 43,056
Budget Total	\$ 80,202
Other Income Needed*	\$ 37,146

*If there is an amount determined for Other Income Needed, please complete the following tab, Worksheet B-4 Part 5.

California State Preschool Program (CSPP) Request for Application (RFA) Fiscal Forms

California Department of Education - Early Learning and Care Division

Worksheet B-4 Part-Day/Part-Year Projected Annual Program Budget

Part 5 - Other Income Needed

Instructions

If required by Worksheet B-4 Part 4, complete the information in the table below.
You will indicate the source(s) of the additional outside income that is required for the program to operate.
These are funds in addition to those being requested by this application.
Please be sure to indicate all of the sources for this additional income and specify where necessary.
Then use the space provided below the table to clarify the proposed budget.
Include in your explanation the source of donations, grants, fund-raising, and other income sources.
This section of the application is limited to this single page.
Do not exceed this restriction by adding additional pages or documents.

Other Income Needed

Information Requested	Information to Complete
Nutrition Program (outside of State/Federal reimbursement):	\$ 1
Parent Fees (non-certified children):	\$ 12,000
Donations and Grants:	\$ 25,000
Fund-raising:	\$ 1,500
Other 1 (specify):	
Other 2 (specify):	
TOTAL Other Income:	\$ 38,501

Budget Notes

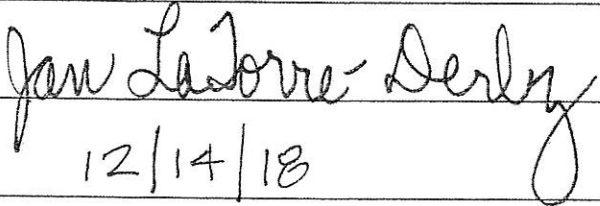
Grants From West Marin Fund and Marin Child Care Council

Legal Name of Contractor: **Nicasio School District**

Section VIII – Contractor Certification

I, the official named below, certify under penalty of perjury that I have read the full contents of this application and that, to the best of my knowledge and belief, the information in this application and any attachments hereto are true and correct. I further certify the applicant agency will fulfill all of the agreements, certifications, and conditions described in this Request for Applications (RFA), appendices to the RFA, and this application, as well as abide by all applicable federal and state laws. I declare:

- I have supervisory authority over the child development program, have actual, personal knowledge of the information provided in this Application and certify that it is true and correct in all material respects.
- I am familiar with and will ensure that the Contractor complies with all applicable program statutes and regulations, including:
 - Subcontracting requirements, including competitive bidding, CDE approval, and audit requirements in *California Code of Regulations*, Title 5 (5 CCR) §18026 et. seq.
 - Prohibitions on conflicts of interests, including (i) the assurances required to establish that transactions with officers, directors and other related party transactions are conducted at arm's length, and (ii) employment limitations stated in *Education Code* §8406.9.
 - Cost reimbursement requirements, including reimbursable and non-reimbursable costs, documentation requirements, the provisions for determining the reimbursable amount and other provisions in Title 5, §18033 et. seq.
 - Accounting and reporting requirements in Title 5, §18063 et. seq.
 - Operational and programmatic requirements.

Printed Name of Contractor's Authorized Representative:	Jan LaTorre- Derby
Title of Contractor's Authorized Representative:	Interim Superintendant
Authorized Representative's Telephone Number:	415-747-4148
Authorized Representative's Email-Address:	janlаторre@marinschools.org
Signature of Contractor's Authorized Representative:	
Date of Signature:	12/14/18

Legal Name of Contractor: **Nicasio School District**

Section IX – Fiscal Attachments

A. Statement of Fiscal Resources

All applicants must complete and submit a statement of fiscal resources. This statement is available on the CSPP RFA web page at:
<https://www.cde.ca.gov/fg/fo/r2/documents/cspp18rfafiscalresources.pdf>

B. Program Staffing Plan

All applicants must complete and submit a program staffing plan. This attachment is available on the CSPP RFA web page at:
<https://www.cde.ca.gov/fg/fo/r2/documents/cspp18rfastaffingplan.pdf>

C. Payee Data Record (STD. 204)

Applicants must complete the State of California, Payee Data Record (STD. 204) available on the CDE website at:
<https://www.documents.dgs.ca.gov/dgs/fmc/pdf/std204.pdf>
Complete sections 2 through 6; information on sections 2, 4, and 6 must be consistent with the information identified on the application cover sheet.

D. Request for a Service Level Exemption (Start-Up Allowance)

Optional attachment for agencies who request a Start-Up Allowance. The contractor may be allowed a one-time only specified amount of the contract Maximum Reimbursable Amount, up to 15 percent of the total application amount requested, to be designated as a "Start-Up Allowance" (Service Level Exemption) an amount that may be reimbursed without the required enrollment to earn it. To apply for a Start-Up Allowance, the request for a Service Level Exemption must be completed. This attachment is available on the CSPP RFA web page at:
<https://www.cde.ca.gov/fg/fo/r2/documents/cspprfa18startup.pdf>

Statement of Fiscal Resources FY 2018–19 CSPP Expansion RFA

Statement of Fiscal Resources		
All applicants must complete this section. Applicants may duplicate this section to submit information on additional fund sources.		
Agency	Amount	Name of Fund Source (cannot use funds from other Child Development Contracts)
Nicasio Preschool	25000	West Marin Fund
Nicasio	12000	Tuition from non-certified families
Nicasio Preschool	1500	Fundraising
TOTAL*	38,500	*The total amount must be at least 25 percent of the total contract dollars requested

Program Staffing Plan FY 2018–19 CSPP Expansion RFA

Program Staffing Plan				
Legal Name of Agency: SUSD- Bodega Bay Preschool				
Code Definitions				
(A) Administration Includes program directors, site supervisors, fiscal coordinators, secretaries, clerks, and others whose primary function is to facilitate the administrative processes of your agency or FCCHEN.		(IS) Instructional Services Includes certificated, classified staff or CTC permit holders providing instruction to children (i.e., FCCHEN providers).		
(OS) Other Operational Services Includes custodians, cooks, bus drivers, grounds persons, and others performing similar functions.		(SS) Support Services Includes nurses, counselors, social workers, resource teachers, and others who are licensed and performing specialized professional services.		
A. List below the staff positions that will be paid from the requested contract dollars.				
Code/Job Title Use Codes (A, IS, OS, SS)		Number of Full- Time-Equivalent Employees (For This Program Only)	Salary Range (Hourly or Monthly)	
Code	Job Title/Number of Employees (head count)		Minimum	Maximum
A	Program Director	.25	40/hr	45/hr
A	Site Supervisor	.125	35/h	40/hr
IS	teacher	1.75	18/h	20/hr
B. List other staff resources that are not paid through this application but support program activities (In-Kind).				
OS	Grounds	.1		
OS	Custodian	.1		

Request for Service Level Exemption (Start-Up Allowance) FY 2018–19 CSPP Expansion RFA

Applicants may request a start-up allowance for this RFA. The start-up allowance is a portion of the contract funding that may be reimbursed without serving the required enrollment. The total start-up allowance shall not exceed 15 percent of the annualized award amount.

Contracted agencies will only be reimbursed for approved reimbursable expenses incurred during the contract period. Unexpended funds cannot be transferred to a subsequent fiscal year.

Applicants must complete the Request for a Service Level Exemption and the Budget Narrative Justification to apply for a start-up allowance. The Request for a Service Level Exemption should include the quantity, unit cost, and total cost. Applicants must also submit a Budget Narrative Justification. The Budget Narrative Justification should provide a written description that justifies the need for each requested line item in the Request for a Service Level Exemption.

Certain line items listed in the Request for a Service Level Exemption will not require a quantity or unit cost, such as office supplies. The total cost of the line item will suffice. For example, the start-up request may include a line item for office supplies in the amount of \$1,000. The budget listed in the Request for a Service Level Exemption does not need to include the quantities or unit costs of the different supplies purchased. However, the Budget Narrative Justification should provide a general description and justification for the office supplies being purchased. For all items requested, the criteria CDE will use for approving the item are whether the cost is reasonable and necessary.

For Local Educational Agencies (LEAs) and Non-Local Educational Agencies (Non-LEAs): Equipment purchases and renovation costs in excess of \$7,500 must be approved in writing in advance by the CDE.

For Non-LEAs: Equipment purchases and renovation costs exceeding \$5,000 must have at least 3 bids or estimates submitted to the Early Learning and Care Division (ELCD) for approval.

When possible, procurements should be consolidated. Subdividing equipment purchases into separate items to avoid the bidding or approval requirements is prohibited.

Budget Narrative Justification Instructions

Include justification and support for each line-item request. This should be a written description that justifies the need for each requested line item in the Request for a Service Level Exemption.

Request for Service Level Exemption (Start-Up Allowance)	
The contractor may be allowed a one-time only specified annualized amount of the contract Maximum Reimbursable Amount, up to 15 percent of the total application amount requested, to be designated as a "Start-Up Allowance" (Service Level Exemption) an amount that may be reimbursed without the required enrollment to earn it. To apply for a Start-Up Allowance, the following information must be completed.	
Total annualized amount of funds requested in this application:	43,056
Total amount requested as Start-Up Allowance:	6,458
Line Item	Budgeted Amount
Preschool Indoor Furniture	1500
Preschool Indoor Activity Supplies	1000
Preschool Outdoor Equipment	1000
Licensing Fees and Training	600
Office Supplies	358
Computer and Other Technical Items	1500
Staff Recruitment and Training	500
TOTAL*	\$ 6,458
*Total may not exceed 15 percent of the total amount of funds requested.	

Budget Narrative Justification

Include justification and support for each line-item request. This should be a written description that justifies the need for each requested line item in the previous section.

NSD-Nicasio Preschool is requesting \$6,458 in start-up (15% of total application) to purchase the materials, supplies, furnishings, training, and equipment necessary to set up high quality learning environments for 8 preschool children.

Preschool Indoor Furnishings: The preschool classroom will contain tables, chairs, dramatic play furnishings, sand/water table, and a cozy cube. Cubbies will be purchased to store children's belongings.

Preschool Indoor Activity Supplies: Funds are needed to purchase art activity items such as an easel, glue, markers, crayons, paint brushes and paper. Funds will be used to purchase materials for writing which includes white boards, markers and books for journals. Funds are needed to purchase a play kitchen, doll bed, wall mirror, dishes, pots and pans. Funds are needed to purchase a classroom set of blocks.

Preschool Outdoor Equipment and Supplies: Funds will be used to purchase storage for balls and jump ropes, balance beam, balls, hula hoops, sandbox, sand and sand toys.

Licensing Fees and Training: This is a new program that will need to be licensed by the Department of Social Services. Funds will be used to pay for initial licensing fees, as well as orientation, first aid, CPR, and health and safety trainings.

Staff Recruitment and training: Funds will be used to hire and train a Teacher/Site-Supervisor. The Teacher/Site-Supervisor will be on hand two weeks prior to children starting for parent intake meetings and review child files.

Office Supplies: The site is in a remote location. Copy services are necessary to produce documents used for certification, new child files, personnel documents and communication to set up records.

Computers and other technical Items: Start-up funds will cover the purchase of one computer for the teacher and the Microsoft Computer program so the site-supervisor teacher is able to create, open and edit documents needed for proper documentation and communication with parents. The funds will purchase an I-pad for children's educational purposes only including taking pictures for DRDP documentation.

Legal Name of Contractor: **Nicasio School District**

Section X – Program Attachments

A. Program Calendar

All applicants must complete, print, and submit a program calendar for fiscal year (FY) 2018–19 (April through June 2019) and FY 2019–20.

Click on the links below to access each fiscal year Program Calendar.

FY 2018–19
Program
Calendar

<https://www.cde.ca.gov/sp/cd/ci/documents/eesd9730progcal1819.xls>

FY 2019–20
Program
Calendar

<https://www.cde.ca.gov/sp/cd/ci/documents/eesd9730progcal1920.xls>

B. Program Narrative

All applicants must compose and submit a program narrative. Instructions for the Program Narrative are available in the FY 2018–19 CSPP Expansion RFA Instructions on the CSPP RFA web page at:
<https://www.cde.ca.gov/fg/fo/r2/cspp18rfa.asp>.

C. Form G: Quality Learning Experiences

All applicants must complete and submit Form G for each Preschool Learning Foundation. These forms are available on the CSPP Expansion RFA web page at:
<https://www.cde.ca.gov/fg/fo/r2/cspprfa18frmg.pdf>.

D. Form H: Compliance with California Code of Regulations, Title 22

All applicants must complete and submit a Form H. This form is available on the CSPP RFA web page at
<https://www.cde.ca.gov/fg/fo/r2/documents/cspprfa18frmh.pdf>.

Fiscal Year 2018-19 Program Calendar

Name of Contractor	Vendor Number	County	Contract Type
Nicasio	[Enter #]	21 Marin	CSPP - Part Year

Enter an "X" for Days of Operation.

July 2018						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Days of Operation

August 2018						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	x	x	x	25
26	x	x	x	x	x	

Days of Operation

September 2018						
S	M	T	W	T	F	S
						1
2	3	x	x	x	x	8
9	x	x	x	x	x	15
16	x	x	x	x	x	22
23	x	x	x	x	x	29
30						

Days of Operation

Quarterly Subtotal

October 2018						
S	M	T	W	T	F	S
	x	x	x	x	x	6
7	x	x	x	x	x	13
14	15	x	x	x	x	20
21	x	x	x	x	x	27
28	x	x	x			

Days of Operation

November 2018						
S	M	T	W	T	F	S
				x	x	3
4	x	x	x	x	x	10
11	12	x	x	x	x	17
18	19	20	21	22	23	24
25	x	x	x	x	x	

Days of Operation

December 2018						
S	M	T	W	T	F	S
						1
2	x	x	x	x	x	8
9	x	x	x	x	x	15
16	x	x	x	x	x	22
23	24	25	26	27	28	29
30	31					

Days of Operation

Quarterly Subtotal

January 2019						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	x	x	x	x	12
13	x	x	x	x	x	19
20	21	x	x	x	x	26
27	x	x	x	x		

Days of Operation

February 2019						
S	M	T	W	T	F	S
					x	2
3	x	x	x	x	x	9
10	x	x	x	x	x	16
17	18	19	20	21	22	23
24	x	x	x	x		

Days of Operation

March 2019						
S	M	T	W	T	F	S
					x	2
3	x	x	x	x	x	9
10	11	x	x	x	x	16
17	x	x	x	x	x	23
24	x	x	x	x	x	30
31						

Days of Operation

Quarterly Subtotal

April 2019						
S	M	T	W	T	F	S
	x	x	x	x	x	6
7	8	9	10	11	12	13
14	x	x	x	x	x	20
21	x	x	x	x	x	27
28	x	x				

Days of Operation

May 2019						
S	M	T	W	T	F	S
			x	x	x	4
5	x	x	x	x	x	11
12	x	x	x	x	x	18
19	x	x	x	x	x	25
26	27	x	x	x	x	

Days of Operation

June 2019						
S	M	T	W	T	F	S
						1
2	x	x	x	x	x	8
9	x	x	x	x	x	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

Days of Operation

Quarterly Subtotal

Total Days of Operation

EESD Consultant Initials _____

Date approved by EESD Consultant _____

Fiscal Year 2019-20 Program Calendar

Name of Contractor	Vendor Number	County	Contract Type
Nicasio Preschool	[Enter #]	21 Marin	CSPP - Part Year

Enter an "X" for Days of Operation.

July 2019						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

August 2019						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	x	x	x	x	24
25	x	x	x	x	x	31

September 2019						
S	M	T	W	T	F	S
1	2	x	x	x	x	7
8	x	x	x	x	x	14
15	x	x	x	x	x	21
22	x	x	x	x	x	28
29	x					

Days of Operation

Days of Operation

Days of Operation

Quarterly Subtotal

October 2019						
S	M	T	W	T	F	S
		x	x	x	x	5
6	x	x	x	x	x	12
13	14	x	x	x	x	19
20	x	x	x	x	x	26
27	x	x	x	x		

November 2019						
S	M	T	W	T	F	S
					x	2
3	x	x	x	x	x	9
10	11	x	x	x	x	16
17	18	19	20	21	22	23
24	x	x	x	x	x	30

December 2019						
S	M	T	W	T	F	S
1	x	x	x	x	x	7
8	x	x	x	x	x	14
15	x	x	x	x	x	21
22	23	24	25	26	27	28
29	30	31				

Days of Operation

Days of Operation

Days of Operation

Quarterly Subtotal

January 2020						
S	M	T	W	T	F	S
			1	2	3	4
5	6	x	x	x	x	11
12	x	x	x	x	x	18
19	20	x	x	x	x	25
26	x	x	x	x	x	

February 2020						
S	M	T	W	T	F	S
						1
2	x	x	x	x	x	8
9	x	x	x	x	x	15
16	17	18	19	20	21	22
23	x	x	x	x	x	29

March 2020						
S	M	T	W	T	F	S
1	x	x	x	x	x	7
8	9	x	x	x	x	14
15	x	x	x	x	x	21
22	x	x	x	x	x	28
29	x	x				

Days of Operation

Days of Operation

Days of Operation

Quarterly Subtotal

April 2020						
S	M	T	W	T	F	S
			x	x	x	4
5	6	7	8	9	10	11
12	x	x	x	x	x	18
19	x	x	x	x	x	25
26	x	x	x	x		

May 2020						
S	M	T	W	T	F	S
					x	2
3	x	x	x	x	x	9
10	x	x	x	x	x	16
17	x	x	x	x	x	23
24	25	x	x	x	x	30
31						

June 2020						
S	M	T	W	T	F	S
	x	x	x	x	x	6
7	x	x	x	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Days of Operation

Days of Operation

Days of Operation

Quarterly Subtotal

Total Days of Operation

EESD Consultant Initials _____

Date approved by EESD Consultant _____

1. Agency Philosophy and Introduction

Nicasio Preschool is located on the Nicasio Elementary school campus in Nicasio, CA with the capacity to serve 16 children per day. It is a 3 ½ hour, part-day, school-year program; after care is available to families from 12:00 until 3:00 Monday through Friday.

It is the mission of Nicasio Preschool to provide a well-rounded, age-appropriate educational experience for all children in the community and to create a strong partnership with families. The first 5 years of life are very important for a child because this time sets the stage for success in school and later life. The goal is to provide activities and materials that promote literacy, language, social-emotional, cognitive and motor development through play and activities, so that children will be better prepared to enter school. One objective is to attempt to close the educational opportunity gap plaguing low-income families and children of color in the West Marin community. Nicasio's second objective is to continuously raise funds for the scholarship program, in order to ensure that families are not prevented from attending preschool due to financial circumstances.

Parents will be welcomed in the classroom daily and support the program by contributing towards fundraising, educational experiences, and social functions. Nicasio' staff provide opportunities for parent education and invite parents to participate in their children's education. Nicasio will employ a bilingual/ bicultural teacher to ensure that families and children can fully participate in all aspects of the program.

2. Assessment of Need

1. Nicasio is a unique area. Most of the surrounding lands are dairy farms owned and operated by families. These ranches are geographically spread out and often utilize migrant workers to support the operations of the farms. The families who work on these dairies mainly come from Mexico and live on the farms in which they work. Many of these families, mostly non-English speaking, have children who are eligible for preschool. Families need access to a high-quality preschool program in which children would be able to use educational materials, interact with other children and gain valuable social-emotional skills. They will also engage in gross and fine motor activities and gain critical language and academic skills. Families also need to connect to the greater school community and participate in the educational and support programs offered. This funding will give families the means to enroll their children in the preschool program and access all the preschool services.

About 8 children are age-eligible to attend preschool each year, and approximately 6-8 families would qualify for CSPP income eligibility. Typically, 45% of the families are Latino and speak Spanish at home, and about 50% of the families qualify as low-income. Nicasio will be licensed to accommodate 16 children per day.

2. Currently, Nicasio Preschool does not have a waiting list. Access to this funding would allow more families to enroll their children 5 days a week and receive the benefits of a high-quality preschool experience.

2b. An after-care program will be available for families needing child care from 12:00-3:00, Monday through Friday, so that families can pick up preschool children at the same time they pick up their elementary school children. Children attending the half-day kindergarten will also be able to enroll their children in the after-care program, so that families do not have the hardship of making two separate pick-ups for all of their children.

3. Program Administration

1. Administrative Roles and Responsibilities: Nicasio Preschool will employ a part-time Program Director who will oversee the operational, licensing and educational aspects of the preschool program. The Program Director coordinates with the site-supervisor to ensure that the site is safe and secure and addresses any issue that poses a potential health or safety hazard or a licensing regulation violation. She orders all materials and products that are required for educational purposes as well as supplies to maintain the facility. The Program Director oversees the development of curriculum in the classroom, works with the teachers to ensure that the environment is welcoming and positive. She also monitors the teacher/child interactions to ensure that the level of instructional learning formats and concept development so they will be in the moderate to high range according to CLASS scores. She also collaborates with the site-supervisor to lead monthly Parent Advisory Committee meetings. The Program Director does the intake interviews and income certifications of families and gives families instructions on completing the ASQ at home with children within the first 45 days of enrollment. She also completes and submits all fiscal reporting and oversees compliance with all programmatic requirements set forth by the California Department of Education Early Learning and Care Division.

Nicasio Preschool will employ a site-supervisor/ teacher who oversees the daily attendance, food count, and licensing title 22 safety regulations on site each day and maintains the ratios. The site-supervisor/teacher communicates with families daily and refers parents or families to the Director for all financial matters. She works with the bilingual teacher to create a stimulating and engaging environment and curriculum for the children. The site-supervisor conducts parent-teacher conferences with the teacher twice a year and parent advisory committee meetings monthly.

Teachers are be responsible for interacting with children, observing children and using the observations to assess each child's development and to document the child's development using the DRDP. Teachers are be required to attend at least 21 hours of professional development each school year and to use those strategies and best-practices in the classroom with the children. Teachers interact with parents and families to encourage active participation in the education of their children while also creating a warm and welcoming environment for children and families.

2. Start-Up Phase Timeline: Nicasio Preschool will hire a fully qualified site-supervisor/ teacher with a site-supervisor permit and an additional teacher with a teacher permit to maintain the 1:8 ratios set forth by the CCR guidelines. Nicasio Preschool will place signage all around the area and actively engage in a "seek and find" process to recruit and enroll children in the community. The facility grounds and buildings are maintained by the Nicasio School District and are in good repair, no renovations are needed. The site will need to build a preschool outside play area connected to the preschool

classroom and will obtain approval from from Child Care Licensing. The school will also need to purchase new equipment and materials for the preschool program which will be submitted to the CDE for approval before purchasing. Nicasio Preschool will go through the licensing application process in the Spring 2019 to be able to receive children in the program in August of 2019.

3. New CSPP Contractors: Nicasio will establish three goals to maintain compliance with Title 5 regulations.

The first goal is for the director to attend trainings offered by the California Department of Education Early Learning and Care Division on procedures and to follow the procedures with fidelity to properly document certification of eligibility and attendance recording.

The first objective is for the program director to attend the eligibility, certification, recertification and update training and/or webinar to ensure that the most recent documents are being used and that all the requirements are being met.

The second objective is for the director to certify families for program eligibility (5 CCR Sections 18078 (a) (s) and 18084 and EC Sections 8261, and 8263) by using the preceding month's income documentation to ensure that families are adequately certified and that all the qualifications were met. The site-supervisor will review the documentation to ensure that two people have looked over the paperwork and double checked the numbers to identify any discrepancies and resolve anything that could invalidate the certification process.

The third objective is that the director completes all paperwork with families to ensure that all the information is correctly documented in the Family Data File (5 CCR Section 18081 (b)). The director will set up meetings with families and create a protocol that she will follow to ensure that the paperwork completed with and for each family is accurate and complete.

The second goal is for the director to develop a system to document child absences that follows the 5 CCR guidelines and requirements (EES4).

The first objective is for the director to attend the California Department of Education Early Learning and Care Division training to identify the components needed to document children's attendance and excused and un-excused absences.

The second objective is to submit the attendance reporting plan to the Early Education and Support Consultant to receive approval.

The third objective is to present the information to families to let them know about the importance of school attendance and the types of absences that are excused and

un-excused and to support them at drop-off and pick-up to properly document attendance.

The third goal is to develop and implement a staff development component (5 CCR Section 18274).

The first objective is for the director to create written job descriptions for each position and develop a plan for a new employee orientation. Staff must know what the expectations are for their positions, so they are able to meet those expectations and be held accountable for the outcomes. New staff must be given adequate time and information about the policies and procedures of the preschool so that they are able to follow the guidelines set forth by the California Department of Education in addition to Community Care Licensing.

The second objective is for the Director to perform annual written performance evaluations for all staff. Staff will be given feedback as to the quality of interactions with children and families and the curriculum development in the classroom in addition to the data gathered from CLASS assessments and ECERS ratings. This evaluation will also serve to inform choices for professional development opportunities.

The third objective is to have staff participate in professional developmental opportunities as a teaching team. Teachers will participate in DRDP trainings, CLASS overview trainings, and either Teaching Pyramid trainings or Anti-Bias Education trainings held by the Marin County Office of Education Early Childhood Education department.

4. Program Quality

1. Desired Results System: Nicasio Preschool will use the Desired Results Developmental Profile (DRDP) Online to document each child's development twice a year. Data is used to individualize the curriculum so that each child will be provided with materials and activities to support development and to ensure that children fall within the widely held expectations for development. Parent involvement and participation will be strongly encouraged and supported at the Nicasio Preschool and the Parent Survey is used to gather information and to use that information to support the education of the children. Nicasio will be evaluated each year with the Environmental Rating Scale (ECERS). All the information and data gathered by the assessment tools will be synthesized at the end of the year to create a Desired Results Profile Summary by which the Program is evaluated, and improvements are made. Professional development can then be focused upon the above information and data.

2. Education Program: Nicasio will use Desired Results Developmental Profile to assess the status of children developmentally and then uses the *Creative Curriculum for Preschool* as its base for curriculum development. The curriculum individually targets children's learning styles and developmental abilities. A bilingual teacher will be employed to ensure that families and children can fully engage in the activities. Teachers will use the Anti-Bias Education for Young Children and Ourselves by Derman-Sparks and Edwards to ensure that the classroom and materials are inclusive, to reflect on teaching practices and to use sensitive language surrounding cultural, linguistic, religious, gender, sexual-orientation and linguistic topics.

Nicasio Preschool will serve children with Individualized Educational Programs. Special Education District Professionals will come into the classroom to work with children and communicate with teachers as to the levels of skills children are currently working and how to support children in the classroom. Each child's developmental ability will be taken into consideration when planning curriculum and selecting materials.

Children's ideas and feelings will be very valued by Nicasio Preschool teachers. When speaking with children, teachers will get down to the level of the child and look at them and listen to their words. Teachers will respond to children's communication in a respectful and attentive manner. Themes for curricula and project work will come directly from children's interests and ideas and give children the power to be active participants in their education.

Nicasio Preschool will use the Second Step Social-Emotional Curriculum to explicitly teach children social-emotional, social negotiation and problem-solving skills. Children will be encouraged to identify their own emotions and the emotions of others and to express those emotions in a safe way when interacting with peers. Teachers also will use Teaching Pyramid Strategies when problem solving with children, first by presenting

children with different options for solving a problem and then scaffolding children's ability to solve problems with others.

Teachers will integrate language, literacy, math, and critical thinking skills throughout the lesson plans and provide the children with a text, language and math rich environment.

Teachers will encourage children to move freely and to be active learners in the classroom. Total Physical Response will be promoted such as jumping while counting. Children will be free to choose gross motor activities and there are large portions of the day during which they can go outside and run, swing, slide, dig, play soccer, throw and play.

Above all else, Nicasio will ensure the safety and security of children and families. Physical environments will be checked each morning to make sure that the facilities are safe. The site-supervisor will check the grounds each morning before students and families arrive on campus. All sanitary protocols will be followed to ensure that proper handwashing, disinfecting and sanitizing is carried out. Adults signing children in and out will be monitored, and teachers will remind children of safety rules throughout the day.

3. Staff Development: All teachers and staff are expected to complete at least 21 hours of professional development each year through an off-campus agency either at a community college or through the Marin County Office of Education Early Childhood Professional Development Series. Staff and administration will go through the Teaching Pyramid program as a team. Each year teachers and administration will plan to focus on a critical area of early childhood to create goals around the professional development and to make programmatic improvements. Time will be specifically allotted for professional development and reflection will be led by the Program director quarterly. The topics will be chosen based on the ongoing professional needs of the classroom and teaching team.

4. Nutrition: Nicasio Preschool will serve all children a snack every day at no additional cost to families. Nicasio will provide families with a monthly menu in which healthy foods are served according to the California State food guidelines. Fresh fruits and vegetables will be served every day along with whole grain oat breads and pastas. Sugar is never added, and foods are chosen specifically to limit sugar intake. Parents are encouraged and supported in requesting foods to be added or deleted from the menu; food accommodations are made to respect and maintain family cultures. Including, but not limited to adaptations being made to accommodate a vegetarian family or lactose-free dairy products provided for a child who is lactose intolerant.

5. Quality Rating Improvement System (QRIS): Nicasio Preschool will be a QRIS participant as soon as it opens and participate in all of the professional development and use the CLASS, ECERS and ASQ assessments to ensure quality.

5. Parent Involvement and Education

Nicasio Preschool believes that parents are a child's first teachers and thus a strong partnership with families is critical for the care and education of children. The most effective means of connecting with a family is open communication. The site-supervisor will write a weekly newsletter will contain information about activities and events happening in the classroom as well as information about upcoming meetings or parent trainings. All communication will be in English and Spanish, so that all families will be able to read and understand it. In addition to the weekly newsletter, the site-supervisor and teachers check-in with families on a daily basis to maintain the two-way communication and to know what is happening in the life of the family in order to properly support that family.

1.Orientation for Parents: Before the beginning of the school year, Nicasio Preschool will host a family potluck. Families can come to the school together, for the first hour of the event children will be supervised by teachers while the program director talks with parents about daily routines, health and safety expectations and procedures, signing in and out, attendance requirements, and the food program. Parents are encouraged to ask questions or give feedback about the program. After the orientation meeting, children, families, teachers and staff will talk and eat dinner together.

2.Parent Conferences: Parent Conferences will be held twice a year. At the conference, teachers talk with the families about areas of strength for the child and an area in which the teachers and family can begin to strengthen together as a team. Teachers use data gathered from the ASQ and the DRDP to complete the conference form. Both parents and teachers sign the conference form and a copy is given to the parents.

3. Open Door Policy: Nicasio Preschool will invite every family member to participate in their child's education by any means possible including being in the classroom. Parents will have the opportunity to offer their skills and time in the classroom when they have available time to do so.

4. Parent Advisory Committee (PAC): Nicasio Preschool will create the Parent Advisory Committee. The PAC will meet every month during school hours to ensure that parents have childcare. The meetings will be announced by emailing parents and putting up signs and every parent will be invited and encouraged to attend. The PAC will provide feedback and vote to implement certain program policies.

6. Health and Social Services and Community Partnerships

1. Health and Social Services: The Program Director will conduct intake interviews with all families and talk to them about family needs and circumstances. Translation services for Spanish speaking families will be available. If a family requires additional help or connection to outside agencies the director will communicate with families and connect them to the appropriate agency or resource. Families are given the ASQ to complete at home with children. The program director and the teachers will review the questionnaire when the family brings it back to see if the family has any concerns regarding the health and/or development of the child.

Families will be connected to services as quickly as a need arises. The program director or site-supervisor will connect families to resources or agencies who can help the families with WIC, food bank and counseling services. The director is responsible for bringing parent education workshops to the campus that families are invited to attend such as immigration, nutrition, ESL, and domestic abuse. If families need financial assistance with preschool tuition the program director helps families apply for scholarships and tuition assistance programs.

Continuous communication with parents and family is the process by which Nicasio Preschool ensures that families' needs have been met. If a family is having difficulties accessing information, contacting agencies or institutions the program director and the family will complete a goal checklist to break down the process for achieving the goal and set a timeline by which they will accomplish those goals.

2. Community Partnerships: Nicasio Preschool will collaborate with the West Marin Fund to bring in grant money to improve the facilities, purchase materials and support the operations of the program.

Nicasio Preschool will receive professional development and parent resources from the Marin County Office of Education.

3. School Readiness and Transition: Nicasio Preschool teachers strive to align practices between the preschool and the kindergarten. The preschool and Kinder teachers will meet formally several times a year to discuss educational practices and what assessments are being used. In addition to the formal meetings the kinder teacher and the preschool teachers will talk on a regular basis about the trends they are noticing with children. Every year the kindergarten teacher meets with incoming kinder families individually to talk about the upcoming transition to her class. The children are invited to visit the classroom and spend a day in kindergarten all together with their preschool teacher.

Title of Activity:

Preschool Learning Foundation Focus: Cognition, Including Math and Science (COG)

Learning objectives:

Students will use scientific inquiry skills to compare, contrast and classify different insects.

Activity Steps	Materials and Other Resources (Websites, books, etc.)	Open Ended Questions and Vocabulary Introduced	Individualization
<p>In small groups children will go on nature walk around campus to make observations. (PD-HLTH 2, ALT-REG 4)</p> <p>Children will find different things like bees, caterpillars, grass hoppers, praying mantises, spiders, etc. (ALT-REG 4,)</p> <p>Teachers will talk to children when they return to the classroom about what they saw and will create a list of things that the children have observed on the nature walk. (ALT-REG 4, ALT-REG 7, LLD 1, LLD 3, LLD 4)</p> <p>Teachers will provide children fiction and non-fiction books about the creatures they saw.</p> <p>Teachers will read the books and introduce new vocabulary with the children and talk about what they are reading. (LLD 1, LLD 3, LLD 4, LLD 6)</p> <p>Teachers will ask children open ended questions to find out what children have noticed and will write the children's idea on a big paper that will organize the information for the children. (ALT-REG 4, SED 3, LLD 1, LLD 3, LLD 4, COG 2)</p> <p>Teachers will provide children with paper and pencils to draw what they see and write down the children's observations. (ALT-REG 4, ALT-REG 7, LLD 1, LLD 3, LLD 4, LLD 10, COG 2, COG 7, PD-HLTH 4)</p>	<p>Photos of different insects</p> <p>Non-fiction books with large pictures of different insects</p> <p>paper</p> <p>pencils</p> <p>color pencils</p> <p>magnifying glasses</p> <p>Fiction books with stories about insects.</p> <p>binoculars</p> <p>ABDO Kids Insect Series by Grace Hansen</p> <p>The Very Quiet Cricket by Eric Carl</p> <p>I Love Bugs! by Philemon Sturges</p> <p>The Grouchy Ladybug by Eric Carl</p>	<p>Sample questions:</p> <p>What do you see?</p> <p>What do you notice?</p> <p>Do they look the same?</p> <p>What is different?</p> <p>What do you predict?</p> <p>What do you observe?</p> <p>Vocabulary:</p> <p>insect/ insecto</p> <p>head/ cabeza</p> <p>thorax/ torax</p> <p>abdomen/ abdomen</p> <p>wings/ alas</p> <p>proboscis/ proboscide</p> <p>predict/ predecir</p> <p>observe/ observar</p> <p>habitat/ habitat</p> <p>Life cycle/ ciclo de vida</p>	<p>Children will be able to choose if they want to participate and decide what type of insect they are interested in investigating.</p> <p>Children will be able to delve as deeply as they are cognitively able. I.E. Younger children might choose to read stories about insects and engage in conversations with the teachers about things that they notice, like lady bugs are red and grasshoppers are brown, while older children could sketch what they see and notice similarities and differences such as: they all have 6 legs, but some insects are of different colors and like to eat different foods.</p>

Home to School Connection:

Teachers will send home a newsletter home to parents letting them know that the children have been learning about insects. The newsletter will ask parents if they are able to go on a nature walk around their home with their children and ask the children what insects are near their home. Are they the same insects as those around the school?

Data to be collected:

Children's observations using oral language (dictation) and the sketches that they have made.

Title of Activity:

Preschool Learning Foundation Focus: Social and Emotional Development (SED)

Learning objectives:

Children will feel that their family is represented and valued in the classroom and will be able to talk about their family, as well as the similarities and differences between families.

Activity Steps	Materials and Other Resources (Websites, books, etc.)	Open Ended Questions and Vocabulary Introduced	Individualization
<p>Teachers will bring in a collage poster of their families and talk about them with the children in small groups and then display the poster in the classroom. (SED 3, LLD 1)</p> <p>Teachers will send home a poster board home and ask families to either draw a picture of or provide pictures of the people in their family. (ALT-REG 4, ALT-REG 6, SED 1, SED 3, PD-HLTH 4)</p> <p>Children will bring the poster back to class and talk about their family in a small group or other setting in which the child feels comfortable. The child will choose where to hang her family poster. (SED 1, SED 4, LLD 3)</p> <p>Skin color markers/crayons/pencils are put out so that children will draw the people in their family and use different shades of brown to accurately color their pictures. (ALT-REG 4, ALT-REG 7, SED 1, PD-HLTH 4)</p> <p>Children will talk in pairs about the ways in which their families are different and how they are the same. (ALT-REG 4, ALT-REG 7, SED 1, SED 4, LLD 1, LLD 3, LLD 4, COG 2)</p>	<p>poster board markers/ crayons skin-tone markers/ crayons Camera (if families want to take a picture but do not have access to printed photos)</p> <p>The Color of Us by Karen Katz Kevin and his Dad by Irene Smalls Grandfather and I by Helen E. Buckley La Familia Activa de Oso by Stella Blackstone Jonathan and his Mommy by Irene Smalls Con mi Hermano by Eileen Roe Dona Luz by Elena Lagunas Black is Brown is Tan by Arnold Adoff Mama Always Comes Home by Karma Wilson Everywhere Babies by Susan Meyers Families are Different by Nina Pellegrini The Skin You Live In by Michael Tyler</p>	<p>What is a family? Who is in your family? What does a family look like? What does a family feel like? What does a family sound like? How do you know?</p> <p>family mother father sister brother grandmother grandfather aunt uncle cousin step-mother step-father pet</p>	<p>Children will focus on their individual family and be able to share in a way that feels comfortable for them (i.e. just showing the photos, talking about the pictures, drawing the pictures, etc.)</p> <p>Children could either be grouped by ability or by pairing up older children with younger children to help them to express themselves.</p> <p>Families can provide drawings or photographs depending on the resources available to them or the classroom camera could be used to take a picture that the school would develop for the family to use.</p>

Home to School Connection:

Families will talk with their children at home and create the poster with their child so that they are represented in the classroom. Teachers and classmates will get to know each other's families better through these posters creating stronger relationships.

Data to be collected:

Drawing samples of each child's family can be collected to see the fine motor development of each child. Teachers can take dictation to go along with the pictures or drawing samples to document the child's oral language (speech, vocabulary, grammar), thought process, reasoning and classification skills.

Title of Activity:			
Preschool Learning Foundation Focus: Physical Development-Health (PH-HLTH)			
Learning objectives:			
Children will develop gross and fine motor skills by digging, planting, watering, weeding and harvesting a garden. They will learn about the things that are needed for plants to grow and they will learn about eating healthy foods like fruit and vegetables.			
Activity Steps	Materials and Other Resources (Websites, books, etc.)	Open Ended Questions and Vocabulary Introduced	Individualization
<p>Teachers will bring in samples of fruits and vegetables for the children to try and talk about healthy food. (ALT-REG 4, SED 1, SED 3, SED 4, LLD 1, LLD 3, LLD 4)</p> <p>Teachers will talk with children in small groups about what plants need to grow. (ALT-REG 4, SED 3, SED 4, LLD 1, LLD 3, LLD 4)</p> <p>Teachers will talk about different fruits and vegetables that the children can choose to plant. (ALT-REG 4, SED 1, SED 3, SED 4, LLD 1, LLD 3, LLD 4)</p> <p>Children will dig in the garden area to turn up the soil and get it ready for planting. (ALT-REG 4, ALT-REG 7, PD-HLTH 1, PD-HLTH 3)</p> <p>Children will plant and water the seeds. (ALT-REG 4, ALT-REG 7, PD-HLTH 1, PD-HLTH 4)</p> <p>Children and teachers will check on the garden to see how things are growing and can weed out unwanted plants. (ALT-REG 4, ALT-REG 6, ALT-REG 7, SED 3, SED 4, LLD 4, COG 3, COG 5, PD-HLTH 4)</p> <p>When the plants produce and things are ready to be harvested, the children will pick the fruit and vegetables, wash them and eat them and talk about healthy food. (ALT-REG 4, ALT-REG 6, ALT-REG 7, SED 3, SED 4, LLD 4, COG 3, COG 5, PD-HLTH 4)</p>	<p>shovels trowls seeds samples of fruit and vegetables pictures of fruit and vegetables</p> <p>The Surprise Garden by Zoe Hall The Carrot Seed by Ruth Krauss How a Seed Grows by Helene J. Jordan The Victory Garden Vegetable Book by Jerry Pallotta and Bob Thomson I'm a Seed by Jean Marzollo</p>	<p>Where does food come from? What is a garden? What does a garden look like? Who goes into a garden? How do plants grow? What is a healthy food? What do healthy foods do to your body? How do you know? Do you have a garden at home?</p> <p>soil sunlight water grow harvest vitamins fruit vegetable</p>	<p>Children can participate in the way that they are able. Children can contribute to the discussion or to the digging, watering or harvesting. Taking care of the garden happens over a long period of time giving children many opportunities to find a way to contribute and involve themselves with any of the above activities they feel comfortable.</p>
Home to School Connection:			
Families will be invited to come to the garden to see it or help take care of it. Families will be asked if they have a garden at home. If they do and are able they will be invited to come talk about it with the class or bring in an item from their garden for the class to see.			
Data to be collected:			
Photographs will be taken of the children working in the garden to document the gross and fine motor abilities. Teachers can transcribe and document children's oral language used in the small group discussion.			

Compliance with California Code of Regulations Title 22

5 CCR § 18020

All applicants must complete, print, and submit a statement of compliance with *California Code of Regulations*, Title 22

1. Is the applicant agency or subcontracting agency exempt by statute or otherwise exempt from licensure?	YES	NO
2. Does the applicant agency or subcontracting agency currently have a license with California Community Care Licensing (CCL)?		✓
a. If NOT currently licensed with CCL, is applicant agency or subcontracting agency eligible for a licensing in accordance with 22 CCR, Community Care Licensing, Division 12?	✓	
b. If NOT currently licensed with CCL, is applicant agency or subcontracting agency exempt by statute or otherwise exempt from licensure?		
APPLICANTS CURRENTLY LICENSED WITH CCL ONLY		
3. Has the applicant agency or subcontracting agency holding a license with 22 CCR, Community Care Licensing, Division 12, received any non-compliance violation(s) at any site operated by the applicant agency or subcontracting agency within the past twelve months immediately preceding the date of this RFA?		

If **YES**, you must submit the following information for each site receiving a non-compliance finding within the past twelve months.

License Number	Site Name and Address	Violation Type (A or B) and Brief Description	Corrective Action Plan	Cleared or Pending Clearance (supporting documentation)

Application Checklist

Number of Copies Required: Five (5) completed application packages are required; one (1) original (signed in blue ink) and four (4) copies of the completed application.

It is the sole responsibility of the contractor to ensure that the application package is received by the CDE on or before **5 p.m. on Tuesday, December 18, 2018** to the following address:

California Department of Education
Early Learning and Care Division
Attention: Funding and Agency Support Unit
1430 N Street, Suite 3410
Sacramento, CA 95814-5901

Section Description	Page Number	Check Box
Contractor Information	1	<input checked="" type="checkbox"/>
Legal Status of Contractor	2	<input checked="" type="checkbox"/>
County or Counties of Service	3	<input checked="" type="checkbox"/>
Slots Requested	3	<input checked="" type="checkbox"/>
Intent to Subcontract Services	3	<input checked="" type="checkbox"/>
Intent to Operate a CSPP via a Family Child Care Home Education Network (FCCHEN)	4	<input type="checkbox"/>
Fiscal Worksheets	5	<input type="checkbox"/>
Contractor Certification	6	<input checked="" type="checkbox"/>
Fiscal Attachments		
Statement of Fiscal Resources	7	<input type="checkbox"/>
Program Staffing Plan	7	<input checked="" type="checkbox"/>
Payee Data Record	7	<input checked="" type="checkbox"/>
Request for a Service Level Exemption	7	<input checked="" type="checkbox"/>
Program Attachments		
Program Calendar	8	<input checked="" type="checkbox"/>
Program Narrative	8	<input checked="" type="checkbox"/>
Form G: Quality Learning Experiences	8	<input checked="" type="checkbox"/>
Form H: Compliance with California Code of Regulations, Title 22	8	<input checked="" type="checkbox"/>

Nicasio School District
Since 1862

Agenda Item # 96

Board of Trustees

Michelle Rutledge, *Board President* ~ Madeleine Sloane, *Trustee* ~ Jason Snell, *Trustee*

To: Nicasio Board of Trustees
From: Jan La Torre-Derby, Ed.D. Interim Superintendent
Date: June 5, 2019
Re: Action: Approval of Resolution 2018-19 #6 Preschool Agreement for Project #6540 with the State of California

Objective:

To approve Resolution 2018-19 #6 adopting Preschool/Child Care Agreement for Project #6540 between Nicasio School District and the State of California

Background:

In order to accept funds for the Nicasio Preschool and Child Care Program from the State of California, a resolution authorizing the fund distribution is required through the approval of Resolution 2018-19 #6. Resolution 2018-19 #6 authorizes a local agreement between Nicasio School District and the State of California.

Funding Source/Cost:

State of California Authorized funds of \$43,056 for teacher costs and \$6,458 start-up expenses for a total of \$49,514

Recommendation:

Interim Superintendent Derby recommends acceptance of State of California funding for the purpose of implementing a Preschool/Child Care on the Nicasio School campus, pending full funding of the project without encroaching on the Nicasio School District general fund.

NICASIO SCHOOL DISTRICT BOARD OF TRUSTEES
Nicasio, California

Resolution 2018-19 #6

**Resolution for Adopting California State
Preschool and Child Care Program**

This resolution must be adopted in order to certify the approval of the Governing Board to enter into this transaction with the California Department of Education for the purpose of providing a district Preschool and Child Care Program on the school campus and to authorize the designated personnel to sign contract documents for Fiscal Year 2019-20.

RESOLUTION

BE IT RESOLVED that the Governing Board of the Nicasio School District authorizes entering into a local agreement for Project # 6540 and that the persons who are listed below are authorized to sign the transaction for the Governing Board.

NAME	TITLE	SIGNATURE
Jan La Torre-Derby, Ed.D.	Interim Superintendent	_____
Margie Bonardi	Chief Business Official	_____

PASSED AND ADOPTED THIS 5th day of June 2019, by the Governing Board of Nicasio School District of Marin County, California.

I, Elaine Doss, Clerk of Nicasio School District, of Marin County, California, certify that the foregoing is a full, true, and correct copy of a resolution adopted by the said Board at a regular Board meeting, thereof held at a regular public meeting place and the resolution is on file in the office of said Board.

Clerk's Signature

Date



**CALIFORNIA DEPARTMENT
OF EDUCATION**

TONY THURMOND
STATE SUPERINTENDENT OF
PUBLIC INSTRUCTION

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RECEIVED

MAY 14 2019

May 7, 2019

by Nicasio School

Jan LaTorre-Derby
Nicasio School District
5555 Nicasio Valley Road
Nicasio, CA 94946

Dear Dr. LaTorre-Derby:

Proposed Award

Vendor Number: 6540
County Name: Marin
FY 2019–20 Proposed Award Amount: \$43,056

Subject: Fiscal Year 2018–19 California State Preschool Program Expansion Funds
Request for Applications

The California Department of Education (CDE), Early Learning and Care Division (ELCD) has completed its review of applications submitted in response to the California State Preschool Program (CSPP) Expansion Funds Request for Applications (RFA). We are pleased to inform Nicasio School District that your application is eligible for CSPP funding. Because the amount of funding authorized in the Fiscal Year (FY) 2018–19 Budget Act for the CSPP Expansion Funds exceeds the amount of funding requested in all applications received, your agency has been selected to receive the total amount requested in your application. This offer of funding is made pursuant to Management Bulletin 18-11, for sites listed on Attachment A.

The proposed award for FY 2019–20 represents the funding necessary for program operation for the period July 1, 2019, through June 30, 2020.

Final contract terms will be negotiated between your agency and the CDE Child Development and Nutrition Fiscal Services (CDNFS) Unit. A fiscal representative from the CDNFS unit will contact your agency to finalize the contract terms. Upon completion of contract negotiations, your agency will be mailed a contract for your signature. Any costs incurred outside the performance period of a fully executed contract may not be reimbursed. Contracts for subsequent fiscal years (July 1 through June 30, annually) are renewed each spring through a continued funding application process and are subject to CDE approval.

Congratulations on the submission of a successful application. Your commitment to provide CSPP services to eligible children is highly commendable.

ATTACHMENT A

FY 2018–19 CSPP Expansion RFA

Agency Name:	Nicasio School District
Headquartered County:	Marin
Vendor Number:	6540
Total Amount Requested:	\$43,056
Proposed Award Amount:	\$43,056

Site Name: Nicasio Preschool
Site Address: 5555 Nicasio Valley Rd, Marin, CA 94946
County Name Marin
LPC Priority Number: 4
Time-base: Part-day/Part-year
Funds Requested: \$43,056
Funds Awarded: \$43,056

5/7/2019

Mikki McIntyre

From: Daphne Cummings
Sent: Wednesday, May 15, 2019 12:03 PM
To: Jan Latorre
Cc: Mikki McIntyre; Margie Bonardi; Barbara Snekkevik
Subject: Re: PK Grant Award \$43,056/June 5, 2019 Bd Cover and Resolution

Hi Jan,

Yes! The state funding is great news! I am happy and able to meet with you tomorrow at 9:30. I heard from Jillian at HHS about the CDGB grant that Nicasio Preschool was awarded \$10,000 for an assistant teacher position and West Marin Fund has not opened the Early Childhood Education Funding Round yet, that will happen in June or July, but we can expect that we will receive funding there as well- I believe that it could be between 10-12K. I am happy to chat before the meeting tomorrow just give me a call.

Best,
Daphne

On Tue, May 14, 2019 at 8:44 PM Jan Latorre <janlatorre@marinschools.org> wrote:

Wow! We got the State PK Grant for \$43,056. Here is the cover and the resolution for June 5. We do not know the direction of the Trustees yet. Daphne, we have not heard about West Marin Fund or the Marin County Grants submitted. Do you have any information so we could share that? Also we need to meet to discuss next steps to prepare for the June 5, 2019 board meeting.

We meet each Thursday at Nicasio. This Thursday I have to meet by 9:30am because I have a noon meeting that same day in San Rafael. Could you join us Daphne?

This PK Grant is awarded thanks to you Daphne.....so appreciate you sharing your talents. Hope to see you very soon. I could arrange for another day if Thursday does not work.

Happy news and hopefully we will be able to move forward. Now the work begins!

Jan La Torre Ed.D.
Grants Supervisor

Nicasio Interim Superintendent

MCOE 1111 Las Gallinas San Rafael 94901

(415) 499-5821



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Daphne Cummings, M.A.

Director, Shoreline Acres Preschool & Bodega Bay Preschool

shorelineacrespreschool@gmail.com

707-878-9442

Shoreline Acres Preschool

40 John St.

Tomales CA 94971

Bodega Bay Preschool

1200 Canon Street

Bodega Bay CA 94923

Nicasio School District

Since 1862

Board of Trustees

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

To: Nicasio School District Board of Trustees
From: Margie Bonardi, Interim CBO
Date: June 5, 2019
Re: Approval of Budget Adoption Reserve Form 2019-20

Objective:

To substantiate the need for reserves greater than the state required minimum reserve for economic uncertainty.

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 districts to document and report the substantiation of 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. Reserves for economic uncertainties range from 5 to 10 percent, depending on district enrollment, and cover 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.

Funding Source/Cost:

General Fund: Total Unassigned/Unappropriated amount: \$ 210,315

Recommendation:

Staff recommends approval of the Budget Adoption Reserve Form 2019-20

2019-20 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.

		2019-20
Total General Fund Expenditures & Other Uses		\$ 1,047,238
Minimum Reserve requirement	4%	\$ 41,890
General Fund Combined Ending Fund Balance		\$ 470,921
Special Reserve Fund Ending Fund Balance		\$ -
Components of ending balance:		
Nonspendable (revolving, prepaid, etc.)		\$ 1,000
Restricted		\$ 13,387
Committed		\$ -
Assigned		\$ 180,219
Reserve for economic uncertainties		\$ 66,000
Unassigned and Unappropriated		\$ -
Subtotal Assigned, Unassigned & Unappropriated		\$ 246,219
Total Components of ending balance		\$ 260,606
Assigned & Unassigned balances above the minimum reserve requirement		\$ 210,315

Statement of Reasons
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:
<i>Protection against future economic downturns/meeting cashflow needs included in payroll</i>
<i>Savings for future one-time planned expenditures/Curriculum</i>
<i>Expiration of Proposition 30/55 Reserves</i>
<i>Settlement of prior year negotiations</i>
<i>Maintaining a sound credit rating/maintaining sound financial policies</i>
<i>High costs of Special Education students</i>