

Nicasio School District

Agenda Item # 2

Since 1862

Board of Trustees

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

AGENDA

Regular Meeting of the Nicasio School District Board of Trustees

Thursday, May 7, 2020 5pm

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

1. **OPENING BUSINESS**

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

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

3. **Reports**

- a. Trustee/Superintendent/Principal Announcements
- b. Budget Update (*CBO Bonardi*)

4. **Public Comment**

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

5. **Consent Agenda**

- a. Approval of Minutes: April 1, 2020 (*Interim Supt. Neu*)
- b. Ratify Warrants Paid: April 2020 (*CBO Bonardi*)
- c. Approve Interdistrict Transfer Requests into NSD for 2020-21
 - IDT 20-21-01
 - IDT 20-21-02
 - IDT 20-21-03
 - IDT 20-21-04
 - IDT 20-21-05
 - IDT 20-21-06
 - IDT 20-21-07

6. **Action**

- a. Consider Approval of Resolution 2019-20 #6 Regarding Specifications of the Election Order (*Interim Supt. Neu*) *Discussion/Action*
- b. First Reading BP/AR 6158 Independent Study (*Interim Supt. Neu*) *Discussion/Action*
- c. First Reading AR 6183 Home and Hospital Instruction (*Interim Supt. Neu*) *Discussion/Action*

- d. Approval to Consolidate and Move Scheduled June Board Meetings (June 4 and June 25) to June 18 *Discussion/Action (Interim Sept. Neu)*
- 7. **Correspondence**
 - a. 2019-20 Second Interim Review, Kate Lane, Assistant Superintendent, April 15, 2020
- 8. **Conclusion**
 - a. Agenda items for upcoming Board Agenda
 - b. Adjournment

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

Nicasio School District

Since 1862

Board of Trustees

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

To: Nicasio School District Board of Trustees
 From: Margie Bonardi, CBO
 Date: May 7, 2020
 Re: Update: Budget Issues for 2019-20 Actuals and 2020-21 Projected Budget

The district, in conjunction with MCOE, is working to establish assumptions that can be used to both revise the current year budget and develop the 2020-21 budget. Each day that passes will bring additional data to help inform the proposed 2020-21 budget districts are still required to adopt by June 30, 2020.

With many factors still unknown and likely to remain so until the fall, much of what we are depending on are very preliminary projections from both the Marin County Treasurer, the CA Dept. of Education and the Federal Dept. of Education. The district will need to be flexible; revenues and expenditures can change dramatically in a short time. Strong reserves are critical during periods of uncertainty; they buy districts a limited time to allow for economic and operational changes. Nicasio has worked to build their reserve balance; to this point it will be an important factor in managing the budget and district cash flow.

2019-20 Budget:

1. Nicasio does not have large Federal or State program funding. Balances as yet received will possibly be set up as deferred revenue; we will account for them in the current year but set up the actual receipt of cash in July, which will be the new fiscal year. No decisions made as yet to final apportionments.

Nicasio qualifies for SB119 Covid-19 grant; \$ 658. These funds are designated for very specific expenses related to requirements for cleaning/disinfecting the campus and PPE equipment.

Nicasio doesn't qualify for the Federal CARES Act funding being allocated to Title I funds however, a separate funding stream goes to States for the Governor's Emergency Relief; these funds will go to districts based on a weighted formula, amounts still unknown.

2. LCFF funding: as a Basic Aid district, the largest portion of our LCFF apportionment is funded through county property taxes. Nicasio has received 95% of the district's secure taxes to date. With the Teeter Plan in place, school districts do not bear any risk related to delinquent collections-the County of Marin holds all the risk related to delinquencies and distributes 100% of the adjusted roll to local tax agencies regardless of collections. This applies to Parcel Tax collections as well.

3. Local revenues are generated primarily from one source, Nicasio School Foundation. The current year funding, as usual, was received at the beginning of this school year based on fund raising done in the prior year.

The State has cautioned districts; Lottery funding will be reduced for the 3rd and 4th quarter; exact figures are unknown until funds are distributed.

4. Expenditures have held steady for salaries and benefits; staff continues to provide online learning to students, classified staff continue to provide student assistance and provide other duties as assigned.

5. All unspent funds budgeted for district supplies and/or services in the current year will fall into the ending balance when we close this year's books and add to the available reserve in the 2020-21 fiscal year.

2020-21 Budget:

Keeping in mind budget assumptions will continue to change based on known factors; actual State revenues will possibly not be set until December when districts do their Interim Report:

1. On May 13, 2020, MCOE will hold the Property Tax & Economic Trends Forum; an annual presentation which will be held online. Representatives from the County of Marin's Finance Dept., Assessor's Office and Property Tax division will update all staff on current projections for both property and parcel taxes.

2. Federal and State revenue allocations have not been determined as yet, and may not be set until possibly August or later. Districts are working with MCOE on reasonable projections based on a variety of scenarios including no cost of limit (COLA) adjustments in current year to a possible negative COLA of anywhere from -2% to - 10%. This may be an ongoing strategy for most revenues.

3. The district has received information from the Nicasio School Foundation regarding their current year fundraising. On our part, staff will be looking at possible carryover from current grants with a redirection to pay for internet costs and possibly some salaries and benefits.

4. Lottery funds are anticipated to drop by as much as 15% in 2020-21. The district currently has carryover in both funds; this carryover will be able to help cover costs of instructional supplies and books, normal expenditures for these funds.

5. All salaries and benefits will be projected to reflect salary schedule advancements, change of personnel and any open positions. Benefit costs will be determined once we hear from our health providers and retirement systems.

6. As most of our contract costs are associated with Special Education Services, costs will be adjusted to include current IEP requirements as well as updated projections for funding from MCOE.

In June, staff will present a budget for adoption that will include the best information available at the time. The information will, in many cases, be the best guess. Expect these assumptions to change, possibly several times, when available revenue amounts are determined by the Federal, State and county entities. At that time, expenditures may require adjustments as well. Nicasio will initially be well served by its reserve balance.

Recommendation: Report only.

Nicasio School District

Since 1862

Board of Trustees

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

Agenda Item # 5a

MINUTES

Regular Meeting of the Nicasio School District Board of Trustees

Wednesday, April 1, 2020 5pm

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

1. OPENING BUSINESS

- a. Call to Order at 5:01pm
- b. Roll Call *Present (via videoconference): Trustees Elaine Doss, Mark Burton and Michelle Rutledge Also in attendance (via videoconference): Interim Superintendent Nancy Neu, Principal Barbara Snekkevik, Chief Business Official Margie Bonardi and District Secretary/Office Manager Mikki McIntyre*
- c. Patriotic Moment observed with regret for the current pandemic, but gratitude for the support of one another during this time.

2. **Approval and Adoption of Open Session Agenda** *Discussion:* Correction was made on agenda item #6a. Resolution should be listed as 2019-20 #5 instead of #4. *Action:* **M/S: Doss/Burton** to approve and adopt Open Session Agenda with correction to Item #6a as noted. **Vote: 3/0**
 Ayes: Doss, Burton and Rutledge; Noes: None

3. Reports

- a. Trustee/Superintendent/Principal Announcements
 - i. Interim Supt. Neu expressed appreciation to the governance team for participating in the meeting via teleconference, adding that the transition from in-person to virtual meetings has been a learning process for everyone.
 - ii. She provided an update on the latest Covid-19 related messages from the Governor Newsom, State Supt. of Schools Tony Thurmond, and Marin County Supt. of Schools Mary Jane Burke:
 - Supt. Thurmond announced that it is unsafe for students to be campuses and it appears that students will not be able to return to school before end of year.
 - Interim Supt. Neu noted that MCOE is working closely with public health officials and they have not yet given a determination on closing schools beyond May 1.
 - The Governor announced today that distance learning will continue through end of year.
 - A meeting among seven Bay Area regional health officials scheduled for April 2nd will determine if closure will go beyond May 3. The countywide districts take direction from public health officials. Principal Snekkevik is sending a letter out to parents to that effect. If the information changes

and the closure is extended, a new message will be communicated to parents.

- Governor Newsom announced a partnership with Google to extend Internet connection for students statewide and providing thousands of Chromebook for students and staff. Also, the CDE conducted a survey of each district's needs and Internet access.
 - Supt. Thurmond announced that assessments will be delayed for now, and that SAT scores will not be considered for college entrance to the UC and CSU systems. Those colleges will accept credit/no credit on transcripts. The state will soon provide guidelines on this semester's grading for students in lower grades.
 - Interim Supt. Neu is communicating daily with all superintendents countywide, along with Supt. Burke and the county public health director. She has also participated in two Nicasio School staff Zoom meetings and talks to Principal Snekkevik daily. In today's Superintendent's Day meeting, there was discussion of a committee that is addressing essential components of distance learning with the goal of establishing some consistency throughout the county.
 - State timelines for assessments such as CAASP and ELPAC have been suspended but federal timelines have not. Districts cannot suspend annual or triannual Special Education assessments. More complex assessments can be postponed until adequate information is collected and the meetings can be expedited later. Special education instruction should remain as consistent as possible, using phone, teleconference, etc. The key is to document everything that is being done to provide services to special education students.
 - A new state bill (SB 116) may reimburse districts for certain Covid-19 related expenditures. The District is tracking such expenses, particularly those related to disinfecting schools and distance learning. Also, the state may grant leniency on property taxes in situations where there has been job loss. Those delayed payments will result in a shortage of funding heading into 2020-21. As taxes come in, the districts will get reimbursed.
 - A trustee inquired about the status of free and reduced lunches for students. Interim Supt. Neu explained that the District wants to provide food for its students in need and a group has reached out to four local communities, including Nicasio, to provide food. The District will follow up later to identify students who qualify for free and reduced lunches.
- iii. Principal Snekkevik said she has been contacted by a group of representatives from several county organizations regarding how food and nutrition services are being provided to anyone who needs it. There was talk about distribution in a safe way, including a possible food pantry distribution at Nicasio School on Fridays in conjunction with the existing Homework Drop-off & Pick-up schedule. A follow-up meeting is scheduled for Friday, April 2.
- iv. Principal Snekkevik reported that all Nicasio School families now have accessibility to Google Classroom. She commended the entire staff for working so hard on behalf of all the students. Staff meetings take place via teleconference three days per week. The campus is open to staff, who are each careful to follow social distancing protocols. Teachers are adjusting their curriculum maps and lesson plans to dial into the must-have topics. The school is still communicating with

families weekly via Cougar Tracks, and the school website is updated regularly with new Covid19 information. She said that when the school community reconvenes back on campus eventually, everyone will be stronger for it, noting "We won't forget all the things we are learning right now."

- v. Regarding a staffing vacancy for 2020-21, Principal Snekkevik is attending a virtual personnel meeting on April 2 to address the hiring process. Interim Supt. Neu said hopefully the word can get out and the role can be filled from within the community.
- vi. The Board expressed gratitude to Interim Supt. Neu and Principal Snekkevik for all that they have been doing on behalf of the District in the face of the pandemic.

4. **Public Comment** *There were no public comments submitted.*

5. **Consent Agenda**

- a. Approval of Minutes: March 5, 2020
- b. Ratify Warrants Paid: March 2020
- c. Quarterly Report on Williams Uniform Complaints: Jan-Mar 2020
- d. Personnel Action

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

6. **Action**

- a. Consider Approval of Resolution 2019-20 #5 Regarding Emergency Actions by the Superintendent of Schools *Discussion:*
Action: **M/S: Doss/Burton** to approve Resolution 2019-20 #4 Regarding Emergency Actions by the Superintendent of Schools **ROLL CALL Vote: 3/0** Ayes: Doss, Burton a Rutledge; Noes: None
- b. Memorandum of Understanding – Data Processing Consortium Financial System Reserve Fund 2018-19 CBO Bonardi explained that the reserve fund will be used to upgrade MCOE's data processing system over a projected five-year period.
Action: **M/S: Doss/Burton** to approve Memorandum of Understanding – Data Processing Consortium Financial System Reserve Fund 2018-19 **Vote: 3/0** Ayes: Doss, Burton a Rutledge; Noes: None
- c. Memorandum of Understanding – Data Processing Consortium Financial System Reserve Fund 2019-20
Action: **M/S: Doss/Burton** to approve Memorandum of Understanding – Data Processing Consortium Financial System Reserve Fund 2019-20 **Vote: 3/0** Ayes: Doss, Burton a Rutledge; Noes: None

7. **Correspondence**

- a. Monthly Report of County, Schools and District Investments as of December 31, 2019, Roy Given, Marin County Director of Finance, Feb. 25, 2020

8. **Conclusion**

- a. Agenda items for upcoming Board Agenda
 - i. May 7, 2020
 - Board Policies: Independent Study and Home & Hospital (First Readings)

- Resolution re Specifications of the Election Order (Nov 3, 2020)
 - Begin to consider new Board Member – one seat open.
 - Possible fiscal consequences of the pandemic on next year's budget
- ii. June, 2020
- IDTs
 - Budget Hearing
 - LCAP (tentative)

b. Adjournment

Action: **M/S: Doss/Burton** to adjourn meeting at 5:45pm **Vote: 3/0** Ayes: Doss, Rutledge, Burton; **Noes:** None

Respectfully Submitted,

Mikki McIntyre

☐ Unadopted ☐ Adopted

Elaine Doss, Board Clerk

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: May 7, 2020
Re: Approval of Warrants

Objective: To approve monthly warrants

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

Funding Source/Cost: LCFF Funds/ through April 2020 Total for all batches: \$ 15,442.06
Batches: 26 through 28 2019-20

Recommendation: Staff recommends approval of Warrants.

APY250 L.00.06

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 04/01/2020

05/02/20 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT
 BATCH: 0026 GF 04/01/20
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
20263250	000922/	AMERIGAS				
		PO-200004	1. 01-0000-0-5505.00-0000-8200-000-000-000	3103897766		655.05
			WARRANT TOTAL			\$655.05
20263251	000568/	AT&T				
		PO-200005	1. 01-0000-0-5970.00-0000-2700-000-000-000	000014476734		88.78
			WARRANT TOTAL			\$88.78
20263252	000586/	FISHMAN SUPPLY COMPANY				
		PO-200175	1. 01-0000-0-4300.00-0000-8200-000-000-000	1242279		170.21
		PO-200176	1. 01-0000-0-4300.00-0000-8200-000-000-911	1244045		65.92
			WARRANT TOTAL			\$236.13
20263253	001461/	GREAT AMERICAN FINANCIAL CORP				
		PO-200160	1. 01-0000-0-5840.00-1110-1010-000-000-050	26661288		203.64
			WARRANT TOTAL			\$203.64
20263254	001149/	MARIN COUNTY OFFICE OF ED				
		PV-200042	01-0000-0-9526.00-0000-0000-000-000-000	KAISER		1,485.30
			01-0000-0-9529.00-0000-0000-000-000-000	VISION		99.74
			WARRANT TOTAL			\$1,585.04
20263255	000007/	OFFICE DEPOT				
		PO-200174	2. 01-0000-0-4300.00-0000-8200-000-000-000	45710666001		77.66
			2. 01-0000-0-4300.00-0000-8200-000-000-000	457090471001		317.15
			WARRANT TOTAL			\$394.81
20263256	000012/	P G & E				
		PO-200031	1. 01-0000-0-5510.00-0000-8200-000-000-000	494672870-6		20.38
			1. 01-0000-0-5510.00-0000-8200-000-000-000	8516765363-4		723.57
			WARRANT TOTAL			\$743.95
20263257	001185/	STEPHEN ROATCH ACCOUNTANCY COR				
		PO-200040	1. 01-0000-0-5809.00-0000-7191-000-000-000	PROGRESS BILLING - FINAL		875.00
			WARRANT TOTAL			\$875.00

APY250 L.00.06

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 04/01/2020

05/02/20 PAGE 2

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0026 GF 04/01/20
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	8	TOTAL AMOUNT OF CHECKS:	\$4,782.40*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	8	TOTAL AMOUNT:	\$4,782.40*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	8	TOTAL AMOUNT OF CHECKS:	\$4,782.40*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	8	TOTAL AMOUNT:	\$4,782.40*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	8	TOTAL AMOUNT OF CHECKS:	\$4,782.40*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	8	TOTAL AMOUNT:	\$4,782.40*

APY250 L.00.06

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 04/08/2020

05/02/20 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT
 BATCH: 0027 GF 04/08/20
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
20263720	000807/	JERRY & DON'S PUMP & WELL				
		PO-200017	1. 01-0000-0-5535.00-0000-8200-000-000-000	INV 0139806		1,558.31
			WARRANT TOTAL			\$1,558.31
20263721	001158/	PAUL DOLCINI SEWER SVC & PLUMB				
		PV-200043	01-0000-0-5610.00-0000-8100-000-000-000	PLUMBING REPAIR		999.38
			WARRANT TOTAL			\$999.38
20263722	000750/	POSTMASTER				
		PO-200033	1. 01-0000-0-5960.00-0000-2700-000-000-000	PO BOX FEE		274.00
			WARRANT TOTAL			\$274.00
20263723	001204/	PROTECTION ONE ALARM MONITORIN				
		PO-200034	1. 01-0000-0-5620.00-0000-8300-000-000-000	133510340		106.99
			WARRANT TOTAL			\$106.99
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	4	TOTAL AMOUNT OF CHECKS:	\$2,938.68*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	4	TOTAL AMOUNT:	\$2,938.68*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	4	TOTAL AMOUNT OF CHECKS:	\$2,938.68*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	4	TOTAL AMOUNT:	\$2,938.68*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	4	TOTAL AMOUNT OF CHECKS:	\$2,938.68*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	4	TOTAL AMOUNT:	\$2,938.68*

APY250 L.00.06

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 04/22/2020

05/02/20 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0028 GF 04/22/20
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION			
20264585	000568/	AT&T				
		PO-200005 1. 01-0000-0-5970.00-0000-2700-000-000-000	000014617538		87.59	
		WARRANT TOTAL			\$87.59	
20264586	001416/	MARGIE BONARDI				
		PV-200044 01-0000-0-4300.00-0000-2700-000-000-000	OFFICE PAPER, ENVELOPES		73.29	
		01-0000-0-4300.00-0000-7300-000-000-000	PRINTER INK		79.98	
		WARRANT TOTAL			\$153.27	
20264587	001341/	COMMON SENSE BUSINESS SOLUTION				
		PO-200161 1. 01-0000-0-5620.00-1110-1010-000-000-000	34158 COVID-19		130.17	
		WARRANT TOTAL			\$130.17	
20264588	001461/	GREAT AMERICAN FINANCIAL CORP				
		PO-200160 2. 01-0000-0-5840.00-0000-2700-000-000-050	INV 26860646		83.37	
		1. 01-0000-0-5840.00-1110-1010-000-000-050	INV 26860646		90.91	
		WARRANT TOTAL			\$174.28	
20264589	001449/	INYO				
		PO-200042 1. 01-9322-0-5940.00-1110-1010-000-000-000	32001551203 APRIL 2020		500.00	
		WARRANT TOTAL			\$500.00	
20264590	001149/	MARIN COUNTY OFFICE OF ED				
		PV-200048 01-0000-0-9526.00-0000-0000-000-000-000	KAISER		742.65	
		01-0000-0-9529.00-0000-0000-000-000-000	VISION		79.32	
		WARRANT TOTAL			\$821.97	
20264591	001180/	MICHELLE MCINTYRE				
		PV-200045 01-5830-0-4300.00-1110-1010-000-000-911	REIMB COPIER PAPER COVID		104.13	
		WARRANT TOTAL			\$104.13	
20264592	000567/	NICASIO REVOLVING CASH				
		RC-200003 01-0000-0-5839.00-0000-7300-000-000-000			189.58	
		01-0000-0-5840.00-0000-8100-000-000-000			400.00	
		01-0000-0-5960.00-0000-2700-000-000-000			165.00	

APY250 L.00.06

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 04/22/2020

05/02/20 PAGE 2

DISTRICT: 031 NICASIO SCHOOL DISTRICT
 BATCH: 0028 GF 04/22/20
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
			01-0000-0-5960.00-0000-2700-000-000-000			112.80
			01-9315-0-5819.00-1110-1010-000-678-000			130.00
			01-9315-0-5819.00-1110-1010-000-678-000			244.75
			WARRANT TOTAL			\$1,242.13
20264593	001323/	NORTH BAY TAXI				
	PO-200030	1.	01-6500-0-5840.00-5770-3600-000-707-000	MARCH 2020 PAYMENT		1,435.00
			WARRANT TOTAL			\$1,435.00
20264594	000012/	P G & E				
	PO-200031	1.	01-0000-0-5510.00-0000-8200-000-000-000	8516765363-4		612.27
		1.	01-0000-0-5510.00-0000-8200-000-000-000	4964672870-6		50.26
			WARRANT TOTAL			\$662.53
20264595	000021/	RECOLOGY				
	PO-200035	1.	01-0000-0-5550.00-0000-8200-000-000-000	ACCT 1811889740		455.97
			WARRANT TOTAL			\$455.97
20264596	001260/	SILYCO				
	PO-200038	2.	01-0000-0-5840.00-0000-2700-000-000-000	MARCH 2020		750.00
			WARRANT TOTAL			\$750.00
20264597	001418/	BARBARA SNEKKEVIK				
	PV-200046		01-0000-0-4300.00-0000-2700-000-000-000	ADMIN SUPPLIES		14.40
			01-0000-0-4300.00-0000-7100-000-000-000	BOARD SUPPLIES		38.76
			01-1100-0-4300.00-1110-1010-000-000-000	STAFF ROOM SUPPLIES		63.75
			01-5830-0-4300.00-1110-1010-000-000-000	PD SUPPLIES		39.75
			01-9315-0-4300.00-0000-2700-000-000-000	STUDENT BODY AWARDS		78.78
			WARRANT TOTAL			\$235.44
20264598	000024/	STATE OF CALIFORNIA				
	PV-200047		01-0000-0-9515.00-0000-0000-000-000-000	DE-6 PAYMENT, QT 1		68.50
			WARRANT TOTAL			\$68.50

APY250 L.00.06

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 04/22/2020

05/02/20 PAGE 3

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0028 GF 04/22/20
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT									
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	AMOUNT	
20264599	001185/	STEPHEN ROATCH ACCOUNTANCY COR													
		PO-200040	1.	01	0000	0-5809	00-0000	7191	000-000	000			FINAL PAY	900.00	
		WARRANT TOTAL													
														\$900.00	
*** FUND	TOTALS ***														
		TOTAL NUMBER OF CHECKS:										15	TOTAL AMOUNT OF CHECKS:		\$7,720.98*
		TOTAL ACH GENERATED:										0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:										0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:										15	TOTAL AMOUNT:		\$7,720.98*
*** BATCH TOTALS ***															
		TOTAL NUMBER OF CHECKS:										15	TOTAL AMOUNT OF CHECKS:		\$7,720.98*
		TOTAL ACH GENERATED:										0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:										0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:										15	TOTAL AMOUNT:		\$7,720.98*
*** DISTRICT TOTALS ***															
		TOTAL NUMBER OF CHECKS:										15	TOTAL AMOUNT OF CHECKS:		\$7,720.98*
		TOTAL ACH GENERATED:										0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:										0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:										15	TOTAL AMOUNT:		\$7,720.98*

RESOLUTION 2019-20 #6
OF THE GOVERNING BOARD OF THE
NICASIO SCHOOL DISTRICT

Agenda Item # 6a

SPECIFICATIONS OF THE ELECTION ORDER:

RESOLVED, that pursuant to Education Code Sections 5304 and 5322, the following is specified with respect to the governing board member election of said governing body.

WHEREAS, it is the determination of said governing body that the regularly scheduled election to be held on the 3rd day of November, 2020, at which election the issue to be presented to the voters shall be to elect Governing Board Members to the following terms:

Number of Regular Term Positions (4-year) 1

Number of Short Term Positions (2-year) _____

WHEREAS, that payment for the publication of a candidate's statement of qualifications is the responsibility of the: Candidate (District or Candidate)

IT IS HEREBY RESOLVED that the said governing body will hold an election on November 3, 2020, to elect member(s) to the governing board as listed, and hereby requests:

- 1) Consolidation of said election with any other applicable election conducted on the same day in the manner prescribed in Elections Code §10418;
- 2) Authorize and direct the Elections Department at District expense, to provide all necessary election services and to canvass the results of said election.

PASSED AND ADOPTED this 7th day of May, 2020 by the following vote, to wit:

AYES:

NOES:

ABSENT:

 PRESIDENT, GOVERNING BOARD

ATTEST: _____
 Clerk of the Governing Board

Board of Trustees

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

Board Policy

Independent Study

BP 6158

Instruction

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

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

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

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

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

Parents/guardians of students who are interested in independent study shall contact the Superintendent or designee. The Superintendent or designee shall approve independent study for an individual student only upon determining that the student is prepared to meet the district's

requirements for independent study and is likely to succeed in independent study as well as or better than he/she would in the regular classroom setting.

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

Written Agreements

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

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

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

Program Evaluation

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

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

Legal Reference:

EDUCATION CODE

17289 Exemption for facilities

41976.2 Independent study programs; adult education funding

42238 Revenue limits

42238.05 Local control funding formula; average daily attendance

44865 Qualifications for home teachers and teachers in special classes and schools

46200-46208 Instructional day and year
 46300-46307.1 Methods of computing average daily attendance
 47612.5 Independent study in charter schools
 48204 Residency
 48206.3 Home or hospital instruction; students with temporary disabilities
 48220 Classes of children exempted
 48340 Improvement of pupil attendance
 48915 Expulsion; particular circumstances
 48916.1 Educational program requirements for expelled students
 48917 Suspension of expulsion order
 49011 Student fees
 51225.3 Requirements for high school graduation
 51745-51749.6 Independent study programs
 52522 Adult education alternative instructional delivery
 52523 Adult education as supplement to high school curriculum; criteria
 56026 Individuals with exceptional needs
 58500-58512 Alternative schools and programs of choice
 FAMILY CODE
 6550 Authorization affidavits
 CODE OF REGULATIONS, TITLE 5
 11700-11703 Independent study
 19819 State audit compliance
 UNITED STATES CODE, TITLE 20
 6301 Highly qualified teachers
 COURT DECISIONS
 Modesto City Schools v. Education Audits Appeal Panel, (2004) 123 Cal.App.4th 1365
 EDUCATION AUDIT APPEALS PANEL DECISIONS
 Lucerne Valley Unified School District, Case No. 03-02 (2005)

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Elements of Exemplary Independent Study

WEB SITES

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

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

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

(3/05 7/10) 12/14

Administrative Regulation

Independent Study

AR 6158
Instruction

Educational Opportunities

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

1. Special assignments extending the content of regular courses of instruction
(cf. 6143 - Courses of Study)
2. Individualized study in a particular area of interest or in a subject not currently available in the regular school curriculum
3. Individualized alternative education designed to teach the knowledge and skills of the core curriculum, but not provided as an alternative curriculum
4. Continuing and special study during travel
(cf. 5112.3 - Student Leave of Absence)
5. Volunteer community service activities and leadership opportunities that support and strengthen student achievement
(cf. 0420.4 - Charter School Authorization)
(cf. 6142.4 - Service Learning/Community Service Classes)
(cf. 6181 - Alternative Schools/Programs of Choice)

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

(cf. 5113 - Absences and Excuses)

Equivalency

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

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

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

Eligibility for Independent Study

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

(cf. 5111.1 - District Residency)

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

(cf. 6159 - Individualized Education Program)

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

(cf. 6183 - Home and Hospital Instruction)

Master Agreement

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

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

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

1. The manner, time, frequency, and place for submitting the student's assignments and for reporting his/her progress

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

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

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

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

Monitoring Student Progress

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

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

parent/guardian if appropriate

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

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

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

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

Responsibilities of Independent Study Administrator

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

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

Assignment and Responsibilities of Independent Study Teachers

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

The ratio of student average daily attendance for independent study students age 18 years or younger to full-time equivalent certificated employees responsible for independent study shall not exceed the equivalent ratio for all other education programs in the district, unless a new higher or lower ratio for all other educational programs offered is negotiated in a collective bargaining agreement or the district enters into a memorandum of understanding that indicates an existing collective bargaining agreement contains an alternative ratio. (Education Code 51745.6)

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

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

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

(cf. 4131 - Staff Development)

Records

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

1. A copy of the Board policy, administrative regulation, and other procedures related to independent study
2. A listing of the students, by grade level, program, and school, who have participated in independent study, along with the units of the curriculum attempted and completed by students in grades K-8 and the course credits attempted by and awarded to students in grades 9-12 and adult education
3. A file of all agreements, with representative samples of each student's work products bearing the supervising teacher's notations indicating that he/she has personally evaluated the work or that he/she has personally reviewed the evaluations made by another certificated teacher
4. As appropriate to the program in which the students are participating, a daily or hourly attendance register that is separate from classroom attendance records, maintained on a current basis as time values of student work products judged by a certificated teacher, and reviewed by the supervising teacher if they are two different persons

(cf. 3580 - District Records)

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

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

(10/15 5/16) 7/16

Board of Trustees

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

Administrative Regulation

Home And Hospital Instruction

AR 6183

Instruction

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

(cf. 5112.2 - Exclusions from Attendance)

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

(cf. 5141.22 - Infectious Diseases)

(cf. 6158 - Independent Study)

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

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

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

(cf. 5145.6 - Parental Notifications)

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

Determination of Student Eligibility

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

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

Provision of Individual Instruction

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

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

(cf. 5111.1 - District Residency)

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

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

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

(cf. 4112.2 - Certification)

(cf. 4113 - Assignment)

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

The district's attendance supervisor shall ensure that the absences of any temporarily disabled student receiving individual instruction at home or in a hospital or other residential health facility are excused until the student is able to return to the regular school program. (Education Code 48240)

(cf. 5113 - Absences and Excuses)
(cf. 5113.11 - Attendance Supervision)

Return to School

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

Legal Reference:

EDUCATION CODE

44865 Qualifications for home teachers

45031 Home teachers

48200 Minimum school day

48206.3-48208 Students with temporary disabilities; individual instruction

48240 Supervisors of attendance

48980 Parental notifications

51800-51802 Employment of home teachers

56026 Individual with exceptional needs

CODE OF REGULATIONS, TITLE 5

421 Method of verification

423 Prolonged illness

(6/89 10/98) 12/18



MARIN COUNTY

OFFICE OF EDUCATION

Agenda Item # 7a

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

MARY JANE BURKE
MARIN COUNTY
SUPERINTENDENT OF SCHOOLS

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

April 15, 2020

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

Ms. Rutledge,

Our office has completed its review of the Nicasio School District's second interim budget report for 2019-20 in compliance with the provisions of Education Code 42131(a)(2). The Governing Board approved the budget with a positive certification that the District will be able to meet its financial obligations for the current and subsequent two (2) years.

The Code requires the County Superintendent to approve or change interim report certifications after examining the report to determine whether it complies with the standards and criteria established pursuant to Education Code 33127 and determining whether the interim budget will allow the district to meet its financial obligations during the current fiscal year and is consistent with a financial plan that will enable the district to satisfy its multi-year financial commitments.

Based upon our review, the Board's POSITIVE certification of the second interim budget report has been approved.

ANTICIPATED ECONOMIC IMPACT DUE TO CORONAVIRUS PANDEMIC

Since the District's second interim budget, the state, national and global economic environment has shifted significantly. Consequently, our review considers factors not yet known at the time of the District's second interim budget approval. Even still, it is too soon to fully grasp the economic impact to California's schools and yet by all indications we are moving into a recession. Executive Order N-25-20 pushed back the deadline for state tax filing by 60 days for individuals and businesses due to COVID-19 restrictions. This delay will likely limit the state's ability to anticipate the initial impact to revenues until later in the summer.

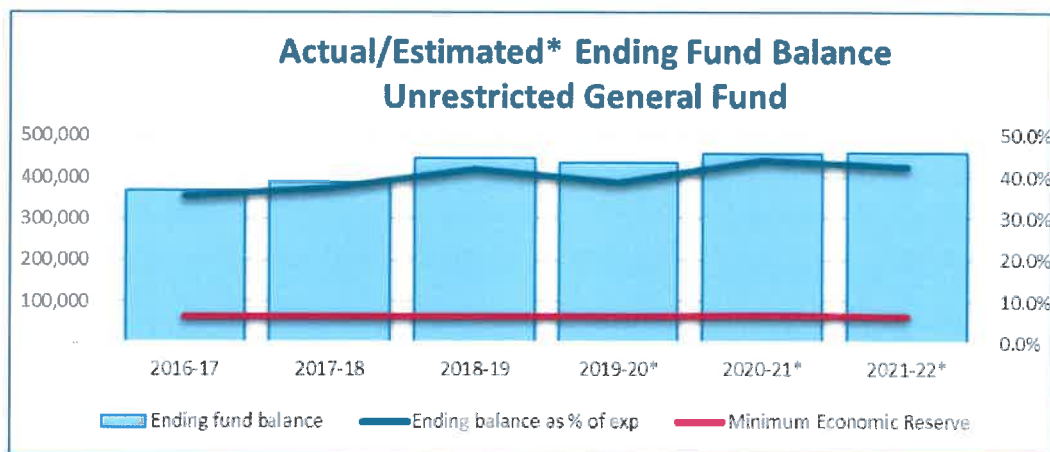
Additionally, in March, California responded to the coronavirus pandemic with SB117, providing a hold harmless funding relief associated with the loss of instructional days and minutes caused by school closures. This relief is provided to schools who comply with Executive Order N-26-20, which requires schools to provide distance learning; continue to provide meals to students; provide for supervision of students during school hours; and to continue to pay its employees. The emergency bill also provides \$100 million to assist schools with the costs of buying personal protective equipment, cleaning school sites and to assist with the costs of providing distance learning.

The Federal government has responded with two (2) separate pieces of emergency legislation: The Families First Coronavirus Response Act, which in part, provides additional leaves for employees and expanded unemployment benefits and the Coronavirus Aid, Relief, and Economic Security Act (CARES). More information about CARES is included later in this letter.

Finally, the full impact, scope and duration of shifting to a distance learning environment is still unfolding. Our office stands ready to assist Marin school districts as we navigate this new reality together.

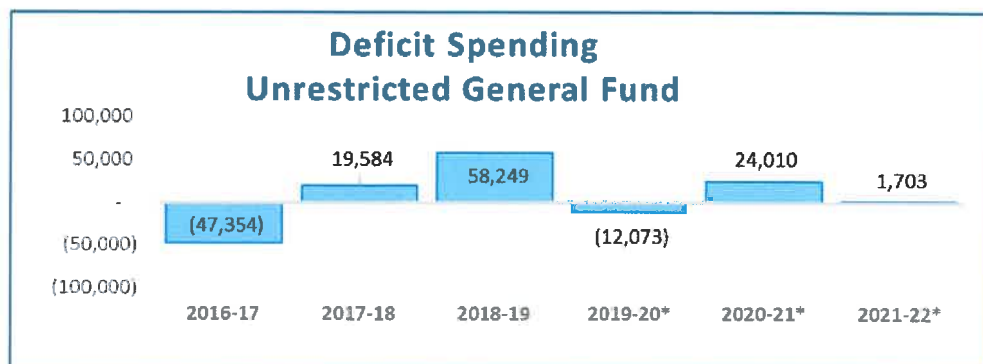
BUDGETARY POSITION FOR NICASIO SCHOOL DISTRICT

The District's second interim budget and multi-year projection reflects an improvement in budgetary position when compared to the first interim budget. The following graph depicts the District's estimated ending balance in the second interim budget and multi-year projection for the unrestricted general fund with both the state required minimum reserve and the District's actual reserve as a percentage of total expenditures. The District's ending balance meets the minimum required reserve requirement for the current and both subsequent years.



OPERATING DEFICITS

The District's second interim budget and multi-year projection reflects an operating deficit for the budget year before returning to a balanced budget in the subsequent years of the multi-year projection as displayed in the chart below.



LOCAL CONTROL FUNDING FORMULA (LCFF) AND LOCAL CONTROL & ACCOUNTABILITY PLAN (LCAP)

The District is community funded, meaning local property taxes exceed the LCFF entitlement. The District's multi-year projection is based on a secured property tax growth rate of 2%. Given the unprecedented shutdown of economic activity due to the coronavirus pandemic, we are anticipating estimated tax growth rates may be at risk. We therefore encourage all districts dependent on property taxes to produce estimates reflecting the impact of a reduction in the tax growth rate.

The bills enacting the state budget included a change in the way in which state-board approved charter schools' LCFF entitlement is funded, requiring basic aid districts with students attending such charter schools to transfer an amount of revenue in lieu of property taxes. As a result, the District will be responsible to transfer revenue to the Ross Valley Charter school. We understand the student attendance reported at P1 included some inaccuracies related to each student's district of residence that will be corrected with the second period certification in late June.

We are advised there may be changes to the LCAP development and approval process and timelines for 2020-21 in response to the coronavirus emergency. We anticipate guidance will be released in the near future and our office stands ready to provide support and guidance.

OTHER STATE FUNDING

The State budget has provided substantial one-time revenues to all school districts over the course of the last several years. However, in 2019-20 one-time revenue was limited to those districts with pre-school age students that have been identified for special education. The State recently passed SB117 in response to the coronavirus emergency which provides \$100 million to be distributed to school districts in the current year for disinfection activities and personal protective equipment. Given the current global emergency, and as stated above, we don't anticipate knowing more about state funding until later in the summer.

FEDERAL BUDGET

The Administration released its FY2021 budget on February 10, 2020, a month before the President declared a national emergency due to the coronavirus. The Administration's budget proposal is unlikely to be adopted as written, especially in light of the coronavirus pandemic. More recently, the federal government approved legislation in response to the pandemic that includes additional funding for school agencies. The Coronavirus Aid, Relief, and Economic Security Act (CARES) provides \$13.5 billion for K-12 education to respond to the coronavirus, \$3.5 billion for Governor's to spend in support of K-12 and higher education in those areas most impacted by the emergency, and \$8.8 billion for child nutrition programs to ensure students receive meals while schools are closed.

RESERVES

The District maintains the state-required minimum reserve for economic uncertainty of \$69 thousand in total general fund expenditures in the current and two (2) subsequent years. In addition, we note the District maintains a Board reserve for economic uncertainty of \$180 thousand for a total reserve of \$249 thousand in all three (3) years of the budget and multi-year projection.

All school districts, whether state aid or community funded, are well advised to establish higher than minimum reserves in order to provide for the financial flexibility to absorb unanticipated expenditures without significant disruption to educational programs, cash flow deferrals and general economic uncertainties. Higher than minimum reserves allow the District to better ensure a consistent and stable program offering for students.

CONCLUSION

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

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

Sincerely,

MARY JANE BURKE
Marin County Superintendent of Schools



KATE LANE
Assistant Superintendent

Cc: Dr. Nancy Neu, Interim Superintendent
Margie Bonardi, Interim Chief Business Official