

Nicasio School District

Since 1862

Board of Trustees

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

AGENDA

Regular Meeting

Thursday, March 7, 2019 5pm

Nicasio School Library, 5555 Nicasio Valley Road, California

OPEN SESSION

1. **Call to Order** (*Michelle Rutledge – Board President*)
 - a. Patriotic Moment
 - b. Roll Call
 - c. Trustee/Superintendent Announcements (*Trustees and Jan Derby, Ed.D., Interim Superintendent*)
 - d. Principal Announcements (*Barbara Snekkevik, Principal*)
2. **Approval and Adoption of Agenda** (*Board President Rutledge*)
3. **Public Comment**

Public Comment is only for items not on the agenda. No formal action will be taken. Board members or district staff may, but are not obligated to, briefly respond to statements made or question posed by the public about items not appearing on the agenda. Designated amount of time to address the Board is limited to three minutes per individual. Concerns about individual employees shall not be discussed in public at school board meetings. Please contact the superintendent with specific concerns.
4. **Consent Agenda**
 - a. Approval of Minutes: Feb. 7, 2019 Regular Meeting of the Board of Trustees (*Interim Supt. Derby*)
 - b. Ratify Warrants Paid: January-February, 2019 (*Margie Bonardi, Chief Business Official*)
 - c. Three-year Master Contract with Stephen Roatch Accountancy Corporation (*CBO Bonardi*)
 - d. Request for Allowance of Attendance Because of Emergency Conditions (*CBO Bonardi*)
 - e. Interdistrict Transfer Requests Out of NSD for 2019-20:
 - IDTX #19-20-01
 - IDTX #19-20-02
5. **Presentations**
 - a. Solar Project (*David Willard, Sage Renewables*)
6. **Action**
 - a. Water System Upgrade (*Holly McArthur*)
 - b. Second Interim Budget Report (*CBO Bonardi*)
 - c. Low Performance Block Grant (*CBO Bonardi*)
 - d. Board Policies for 0000 - Philosophy, Goals, Objectives, Comprehensive Plans and 1000 - Community Relations (*Interim Supt. Derby*)
 - e. Discussion and Approval of Revisions of BP/AR 5117 (Third Reading)
 - f. Comprehensive School Safety Plan (*Principal Barbara Snekkevik*)

6. Conclusion

- a. Agenda items for upcoming Board Agenda: April 3, 2019 5pm
- b. Adjournment

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

Nicasio School District

Since 1862

Board of Trustees

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

MINUTES

Regular Meeting

Thursday, February 7, 2019 5pm

Nicasio School Library, 5555 Nicasio Valley Road, California

OPEN SESSION

1. **Call to Order** at 5:05pm

- a. **Patriotic Moment** was observed in recognition of the State of the Union Address, with gratitude for an orderly government
- b. **Roll Call** In attendance: **Trustees Michelle Rutledge and Elaine Doss** *Late arrival: Trustee Mark Burton* Also in attendance: **Interim Superintendent Jan Derby, Ed.D., Principal Barbara Snekkevik and District Secretary/Office Manager Mikki McIntyre**
- c. **Trustee/Superintendent Announcements** *Interim Supt. Derby reported on the following:*
 - Upcoming workshop opportunities for trustees: Feb 28th – New Trustee Workshop; March 11th – Marin County Library Services; and March 27th – Trustee Superintendent Dinner
 - GAMUT Board Policies in Process of Review
 - Conversation with Skywalker Ranch
 - Facilities Upgrades
 - Attendance at FCMAT Workshop – Trustee Burton noted that it was good news to learn that the STRS retirement contribution has lowered.
- d. **Principal Announcements** *Principal Snekkevik reported on the following:*
 - Winter Holiday Program and Craft Faire, December 20th
 - Student council fundraising total \$300 (50% to Red Cross for fire victims)
 - After school performing arts class, January 14th –April 4th (Monica Snell)
 - After school art class, February 6th – March 20th (Priscilla Troy)
 - San Geronimo Valley Community Café, January 30th
 - Nicasio School Kindness Week, February 11th -15th
 - Peer Summit at Dominican University (grades 7 & 8), February 15th
 - Mid-Winter Recess, February 18th -22nd
 - School Assemblies, January 9th and 30th
 - Student recognition for December life skill, *Confidence*, and January life skill, *Effort*
 - February life skill: *Kindness*
 - English Language Proficiency Assessments for California (ELPAC) administration begins 2/13
 - Next Generation Science Standards workshop, January 17th -18th (Damena Ware)
 - Courageous Conversations, Beyond Diversity workshop, January 28th -29th (Barbara)
 - January Teacher of the Month, Marla Leland

- School closure due to power outage, January 17th
- Met with Raemona Little Taylor and Annemarie Russo of West Marin Library to discuss Nicasio library update, January 17th
- Replacement of phone system
- Repair and replacement of parking lot light
- Repair and replacement of heaters (Library and Room 2)

2. **Approval and Adoption of Agenda**

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

3. **Public Comment**

- Stephanie Felton-Priestner of the Heartwood Educational Collaborative introduced Heartwood as an independent study charter program and outlined her organization's quest for a partner school district with which it can pool resources and/or share teachers. She passed out informational packets and said she hopes to be added to a future Board agenda.

4. **Consent Agenda**

- Approval of Minutes: December 6, 2018 Annual Organizational Meeting
- Ratify Warrants Paid: Dec. 2018 – Jan. 2019
- Quarterly Report on Williams Uniform Complaints (Oct.-Dec. 2018)
- 2018 SARC Report
- Marin County 2018/19 Annual Statement of Investment Policy

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

5. **Presentations**

a. **Solar Power Update**

Kirby Wilcox, Nicasio Disaster Council Coordinator, provided an overview regarding the potential for solar power and/or generators to resolve the District's ongoing challenges with power outages and resulting loss of instructional days. Interim Supt. Derby said a recent meeting with Kirby clarified why it might be worth considering smaller scale power options than the Nicasio Volunteer Fire Department generator project, which was not feasible. Kirby noted that in addition to heat, two of the key systems necessary for school operation during power outages are the water and septic systems. Those could be addressed by solar panels with battery backup or with generators. There was discussion about the added benefit of long-term savings on utility bills should the District install solar panels. Staff will solicit competitive bids to see if solar panels would make sense for the district financially while providing a battery accessory that could prevent the lost of instructional days during power outages.

- MCOE AB1200 Review of Nicasio School District First Interim Report** *No presentation was made.*

6. **Action**

a. **2018 Audit Report / Governor's Proposed 2019-20 Budget**

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

b. **Second/Final Reading: Board Policies Educational Equity for Immigrant Families (AB 699)**

- BP 1250 Community Relations
- BP 5125 Student Records

- iii. BP 5125.1 Release of Directory Information
- iv. BP 5145.11 Questioning and Apprehension by Law Enforcement
- v. BP 5145.13 Response to Immigration Enforcement
- vi. BP 5145.6 Parental Notification
- vii. BP 5145.9 Hate-Motivated Behavior

Discussion: Principal Snekkevik confirmed that she and Interim Supt. Derby have attended training sessions at MCOE that are related to the proposed policies.

Action: **M/S: Doss/Burton** to approve Board Policies Educational Equity for Immigrant Families (AB 699) with modifications as noted. **3/0 Ayes:** Doss, Burton, Rutledge; *Noes:* None

- c. **Discussion and Approval of Revisions of BP 5117 Interdistrict Transfers** *Discussion:* There was discussion about the risks and challenges of abiding by program capacities.
There was no action taken. Item will be brought back for a third reading at the March 7th Board meeting.
- d. **Nicasio School District Calendar 2019-20** *Discussion:* Interim Supt. Derby said the calendar was approved by the teachers and that it is consistent with the calendar of Drake High School.
Action: **M/S: Doss/Burton** to approve Nicasio School District Calendar 2019-20 **3/0 Ayes:** Doss, Burton, Rutledge; *Noes:* None
- d. **Nicasio School District Board Policy Review Aligned with CSBA/GAMUT** *Discussion:* Interim Supt. Derby said that although the review and alignment of District policies with CSBA/GAMUT appears to be a big task, it can be approached in manageable sections. She proposed conducting the process through spring and fall of this year. It was agreed to start with the 0000 series, followed by the 1000, 3000, and 4000 series, while postponing the 2000 series for later. The first batch of policies will be brought to the Board at the March 7th meeting, beginning at 5pm.

7. Conclusion

- a. Agenda items for upcoming Board Agenda: March 7, 2019 5pm
 - Second interim report
 - Auditor contract
 - Water system update
 - Third reading of BP/AR 5117
 - CSBA/GAMUT policies
 - J13-A Request for Allowance of Attendance

a. Adjournment

Action: **M/S: Doss/Rutledge** to adjourn meeting at 7:15pm **Vote: 3/0 Ayes:** Rutledge, Doss, 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 Chief Business Official
Date: March 7, 2019
Re: Consent: Approval of Warrants

Objective:

To approve monthly warrants

Background:

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

Funding Source/Cost:

LCFF Funds/February 2019 Total for all batches: \$ 17,382.67 Batches: 30 through 34

Recommendation:

Staff recommends approval of Warrants.

APY250 L.00.05

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 02/13/2019

02/25/19 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0033 GF 02/13/19
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
20224821	000922/	AMERIGAS				
		PO-190001	1. 01-0000-0-5505.00-0000-8200-000-000-000	3088279426		975.05
			WARRANT TOTAL			\$975.05
20224822	001448/	ELECTRIX				
		PO-190184	2. 01-0000-0-5610.00-0000-8100-000-000-000	INV 20374		1,674.27
			WARRANT TOTAL			\$1,674.27
20224823	000276/	MARIN SCHOOLS INSURANCE				
		PV-190054	01-0000-0-9528.00-0000-0000-000-000-000	JAN/FEB 2019 DENTAL PREMIUMS		1,205.90
			WARRANT TOTAL			\$1,205.90
20224824	000007/	OFFICE DEPOT				
		PV-190055	01-0000-0-4300.00-0000-8200-000-000-000	INV 89573717		18.62
		PV-190056	01-0000-0-4300.00-0000-8200-000-000-000	INV 265434912001		26.51
			WARRANT TOTAL			\$45.13
20224825	000021/	RECOLOGY				
		PO-190030	1. 01-0000-0-5550.00-0000-8200-000-000-000	ACCT 1811889740 JAN 2019 SERVI		265.70
			WARRANT TOTAL			\$265.70
20224826	001260/	SILYCO				
		PO-190033	2. 01-0000-0-5840.00-0000-2700-000-000-000	JANUARY 2019 INVOICE		700.00
			WARRANT TOTAL			\$700.00
20224827	001418/	BARBARA SNEKKEVIK				
		PV-190053	01-0000-0-4300.00-0000-7100-000-000-000	GAMUT		224.06
			01-9328-0-4300.00-1110-1010-000-000-020	PERFORMING ARTS		34.73
			WARRANT TOTAL			\$258.79
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	7	TOTAL AMOUNT OF CHECKS:	\$5,124.84*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	7	TOTAL AMOUNT:	\$5,124.84*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	7	TOTAL AMOUNT OF CHECKS:	\$5,124.84*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	7	TOTAL AMOUNT:	\$5,124.84*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	7	TOTAL AMOUNT OF CHECKS:	\$5,124.84*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	7	TOTAL AMOUNT:	\$5,124.84*

APY250 L.00.05

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 02/06/2019

02/25/19 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0032 GENERAL FUND 02/06/19
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
20224114	001323/	NORTH BAY TAXI				
		PO-190039	1. 01-6500-0-5840.00-5770-3600-000-707-000	#420 DEC 2018		1,970.00
			WARRANT TOTAL			\$1,970.00
20224115	000141/	PEARSON EDUCATION INC				
		PO-190107	1. 01-6300-0-4200.00-1110-1010-000-000-000	7026366329		227.44
			1. 01-6300-0-4200.00-1110-1010-000-000-000	4025580216		14.00
		PV-190051	01-1400-0-4100.00-1110-1010-000-221-000	INV 4025621218		14.00
			WARRANT TOTAL			\$255.44
20224116	001204/	PROTECTION ONE ALARM MONITORIN				
		PO-190029	1. 01-0000-0-5620.00-0000-8300-000-000-000	126893778		99.99
			WARRANT TOTAL			\$99.99
20224117	001376/	SAMANTHA SHURA				
		PV-190052	01-6500-0-5800.00-5770-3140-000-000-000	JAN 2019 OT SERVICES		570.00
			WARRANT TOTAL			\$570.00
20224118	000600/	SONOMA COUNTY OFFICE OF ED				
		PO-190032	1. 01-0000-0-5829.00-0000-7100-000-000-000	CLIENT ID: 000701		806.00
			2. 01-6500-0-5829.00-5001-7100-000-000-000	ID 000701		52.00
			WARRANT TOTAL			\$858.00
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	5	TOTAL AMOUNT OF CHECKS:	\$3,753.43*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	5	TOTAL AMOUNT:	\$3,753.43*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	5	TOTAL AMOUNT OF CHECKS:	\$3,753.43*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	5	TOTAL AMOUNT:	\$3,753.43*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	5	TOTAL AMOUNT OF CHECKS:	\$3,753.43*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	5	TOTAL AMOUNT:	\$3,753.43*

APY250 L.00.05

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 01/30/2019

02/25/19 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT
 BATCH: 0030 GF 01/29/19
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
20223308	000922/	AMERIGAS				
		PO-190001	1. 01-0000-0-5505.00-0000-8200-000-000-000	3087463855		1,702.12
			WARRANT TOTAL			\$1,702.12
20223309	000568/	AT&T				
		PO-190002	1. 01-0000-0-5970.00-0000-2700-000-000-000	000012487121		88.80
			WARRANT TOTAL			\$88.80
20223310	001416/	MARGIE BONARDI				
		PV-190049	01-0000-0-4300.00-0000-2700-000-000-000	REIMB M BONARDI PAPER		16.21
			WARRANT TOTAL			\$16.21
20223311	000012/	P G & E				
		PO-190026	1. 01-0000-0-5510.00-0000-8200-000-000-000	4964672870-6		36.90
			WARRANT TOTAL			\$36.90
20223312	001272/	RAUL SALDANA				
		PO-190031	1. 01-0000-0-5840.00-0000-8100-000-000-000	January 2019		400.00
			WARRANT TOTAL			\$400.00
20223313	001354/	DAMENA WARE				
		PV-190050	01-1400-0-5200.00-1110-1010-000-000-020	TOOLKITWORKSHOP		50.00
			WARRANT TOTAL			\$50.00
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:	\$2,294.03*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	6	TOTAL AMOUNT:	\$2,294.03*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:	\$2,294.03*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	6	TOTAL AMOUNT:	\$2,294.03*

APY250 L.00.05

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 01/30/2019

02/25/19 PAGE 2

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0031 GF - PGE 01/29/19
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
20223314	000012/	P G & E				
	PO-190026	1.	01-0000-0-5510.00-0000-8200-000-000-000	8516765363-4		722.97
			WARRANT TOTAL			\$722.97
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	1	TOTAL AMOUNT OF CHECKS:	\$722.97*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	1	TOTAL AMOUNT:	\$722.97*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	1	TOTAL AMOUNT OF CHECKS:	\$722.97*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	1	TOTAL AMOUNT:	\$722.97*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	7	TOTAL AMOUNT OF CHECKS:	\$3,017.00*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	7	TOTAL AMOUNT:	\$3,017.00*

APY250 L.00.05

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 02/27/2019

03/04/19 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0034 GF 02/2019
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		
20225929	001449/	INYO				
		PO-190192	1. 01-1400-0-5940.00-1110-1010-000-000-000	INV 425552		2,520.00
			WARRANT TOTAL			\$2,520.00
20225930	000007/	OFFICE DEPOT				
		PO-190190	1. 01-1100-0-4300.00-1110-1010-000-678-000	INV 27023636001		92.40
			WARRANT TOTAL			\$92.40
20225931	001272/	RAUL SALDANA				
		PO-190031	1. 01-0000-0-5840.00-0000-8100-000-000-000	FEB 2019		400.00
			WARRANT TOTAL			\$400.00
20225932	001443/	SECURLY INC.				
		PO-190150	1. 01-0000-0-5940.00-1110-1010-000-000-000	2018-100087		2,125.00
			WARRANT TOTAL			\$2,125.00
20225933	001371/	SOUND AND SIGNAL INC				
		PO-190195	1. 01-0000-0-5610.00-0000-8100-000-000-000	INV 35099		350.00
			WARRANT TOTAL			\$350.00
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	5	TOTAL AMOUNT OF CHECKS:	\$5,487.40*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	5	TOTAL AMOUNT:	\$5,487.40*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	5	TOTAL AMOUNT OF CHECKS:	\$5,487.40*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	5	TOTAL AMOUNT:	\$5,487.40*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	5	TOTAL AMOUNT OF CHECKS:	\$5,487.40*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	5	TOTAL AMOUNT:	\$5,487.40*

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: March 7, 2019
Re: Consent: Audit Contract - Stephen Roatch Accountancy Corporation

Objective:

To approve a three year contract with the Stephen Roatch Accountancy Corporation for 2018-19, 2019-20, and 2020-21 fiscal year.

Background:

Pursuant to Education Code Section 41020, school districts are required to engage an independent auditor to provide the annual audit of their financial records and accounts. Auditors must be certified public accountants licensed by the California Board of Accountancy.

Funding Source/Cost:

Funding is part of the unrestricted general fund, the district's operating fund. Costs: 2018-19 \$8,750; 2019-20 \$9,000 and 2020-21 \$9,250.

Recommendation:

Staff recommends approval of the three-year contract with Stephen Roatch Accountancy Corp.

STEPHEN ROATCH ACCOUNTANCY CORPORATION

Certified Public Accountants

Stephen Roatch - President
Habbas Nassar - Vice President

January 10, 2019

RECEIVED

JAN 23 2019

by Nicasio School

Management and Governing Board of
Nicasio Elementary School District
5555 Nicasio Valley Road
Nicasio, CA 94946

Year 1 of 3-year contract

This letter confirms that Nicasio Elementary School District has requested our firm to perform only the audit services described in this letter and has not requested our firm to provide any specific internal control review or fraud audit service. This letter also confirms our understanding of the terms and objectives of our audit engagement and the nature and limitations of the services we will provide.

We are pleased to confirm our understanding of the services we are to provide Nicasio Elementary School District for the fiscal years ended June 30, 2019, June 30, 2020, and June 30, 2021. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Nicasio Elementary School District as of and for the year ended June 30, 2019. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Nicasio Elementary School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Nicasio Elementary School District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's discussion and analysis
2. Budgetary comparison information
3. Schedules of the proportionate share of the net pension liabilities
4. Schedules of contributions

We have also been engaged to report on supplementary information other than RSI that accompanies Nicasio Elementary School District's financial statements. We will subject the supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting (K-12 Audit Guide)*, prescribed in the *California Code of Regulations*, Title 5, section 19810 and following, and will include tests of the accounting records of Nicasio Elementary School District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Nicasio Elementary School District's financial statements. Our report will be addressed to the Governing Board of Nicasio Elementary School District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Nicasio Elementary School District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Audit Procedures - General (Concluded)

We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions, as applicable. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures - Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform test of Nicasio Elementary School District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes, GASB 34 conversion entries, schedules of the proportionate share of the net pension liabilities, schedules of contributions, and supplementary schedules and information (nonaudit services), as applicable, of Nicasio Elementary School District's in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. As part of our engagement, we may propose standard, adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on the financial statements.

Management Responsibilities (Concluded)

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period; and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services (GASB 34 conversion entries, depreciation schedule, schedules of the proportionate share of the net pension liabilities, schedules of contributions, and supplementary schedules and information, as applicable) we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and any other nonaudit services we provided and that you have reviewed and approved the financial statements and related notes and any other nonaudit services we provided prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If for whatever reason your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

In accordance with Education Code 41020, audit reports will be filed with the County Superintendent of Schools, the California Department of Education, and the State Controller's Office by December 15th following the close of the fiscal year. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Stephen Roatch Accountancy Corporation and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State Controller's Office or its designee, Department of Education, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Stephen Roatch Accountancy Corporation personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State Controller's Office. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

Stephen Roatch, Certified Public Accountant (CPA) is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. We agree that our all-inclusive fees will be **\$8,750** for the fiscal year ended June 30, 2019, **\$9,000** for June 30, 2020, and **\$9,250** for June 30, 2021. The above fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. An additional fee will be charged for attending meetings with the District's Board, if deemed appropriate.

Engagement Administration, Fees, and Other (Concluded)

Either party may terminate this agreement at any time for any reason, providing 30 days written notice is given to the other party. It is understood that payment shall be made for services rendered to the point of termination.

It is agreed that the District will withhold ten (10) percent of the audit fee until the State Controller certifies that the report conforms to the reporting provisions of the *Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting (K-12 Audit Guide)*.

In accordance with Education Code Section 14505, it is further agreed that the District will withhold fifty (50) percent of the audit fee for any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to reporting provisions of the *Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting (K-12 Audit Guide)*.

The State Controller of California has required that all Districts and auditors contracting for multi-year engagements include a stipulation that the contract is null and void if the auditor is declared ineligible to perform LEA audits.

In the event that the GASB, FASB, AICPA, GAO, OMB, or the Education Audit Appeals Panel's Office issues additional standards or audit procedures that require additional work during the audit period, we will discuss these requirements with you before proceeding further. Before starting the additional work, we will prepare an estimate of the time necessary, as well as the fee for performing the additional work. Our fee for addressing the additional requirements will be our standard hourly rates for each person involved in the additional work.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

In the event we are required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our applicable hourly rates, for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

Management and Governing Board of
Nicasio Elementary School District
January 10, 2019
Page Eight of Eight

In the event that we are or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent that such obligation is or may be a direct or indirect result of your intentional or knowing misrepresentation or provision to us of inaccurate or incomplete information in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us, defend us, and hold us harmless as against such obligations.

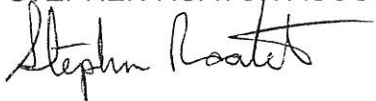
Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any subsequent peer review reports. We have attached a copy of our latest external peer review report of our firm for your consideration and files. We are very pleased to participate in this review program as continued evidence of our emphasis on providing Nicasio Elementary School District, the highest quality audit.

This engagement letter is contractual in nature and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We appreciate the opportunity to be of service to Nicasio Elementary School District and believe this letter accurately summarizes the significant terms of our engagement. If, after full consideration, you agree that the foregoing terms shall govern this engagement, please sign this letter in the spaces provided and return the original signed letter to our office, keeping a fully-executed copy for your records.

Sincerely,

STEPHEN ROATCH ACCOUNTANCY CORPORATION



Stephen Roatch, Certified Public Accountant
President

RESPONSE:

This letter correctly sets forth the understanding of Nicasio Elementary School District.

Management - Approved by:

Name: _____

Title: _____

Date: _____

Governing Board - Acknowledged by:

Board President

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: March 7, 2019
Re: Request for Allowance of Attendance - State of CA

Objective:

To request allowance of attendance due to emergency conditions.

Background:

Nicasio School District was closed January 17, February 14 and February 15, 2019, due to power outages resulting from severe rain/wind storms.

Funding Source/Cost:

No significant impact to district funding.

Recommendation:

Staff requests approval of Application J-13A -School Closure

**REQUEST FOR ALLOWANCE OF ATTENDANCE
DUE TO EMERGENCY CONDITIONS**

Form J-13A

(Revised December 2017)

California Department of Education

School Fiscal Services Division

Website: <https://www.cde.ca.gov/fg/>

Telephone: 916-324-4541

Email: attendanceaccounting@cde.ca.gov

SECTION A: REQUEST INFORMATION

- This form is used to obtain approval of attendance and instructional time credit pursuant to *Education Code (EC)* sections 41422, 46200, 46391, 46392 and *California Code of Regulations (CCR)*, Title 5, Section 428.
- Only schools that report Principal Apportionment average daily attendance (ADA) for the purpose of calculating a K-12 Local Control Funding Formula (LCFF) entitlement should submit this form.
- Refer to the instructions and frequently asked questions at <https://www.cde.ca.gov/fg/aa/pa/j13a.asp> for information regarding the completion of this form.

PART I: LOCAL EDUCATIONAL AGENCY (LEA)

LEA NAME: Nicasio School District		COUNTY CODE: 21	DISTRICT CODE: 65409	CHARTER NUMBER (IF APPLICABLE):
LEA SUPERINTENDENT OR ADMINISTRATOR NAME: Jan Derby, Ed.D.			FISCAL YEAR: 2018-19	
ADDRESS: 5555 Nicasio Valley Road / PO Box 711			COUNTY NAME: Marin	
CITY: Nicasio		STATE: CA	ZIP CODE: 94946	
CONTACT NAME: Margie Bonardi	TITLE: Chief Business Official	PHONE: 415-662-2184	E-MAIL: cbo@nicasioschool.org	

PART II: LEA TYPE AND SCHOOL SITE INFORMATION APPLICABLE TO THIS REQUEST (Choose only one LEA type):

<input checked="" type="checkbox"/> SCHOOL DISTRICT Choose one of the following: <input checked="" type="checkbox"/> All district school sites <input type="checkbox"/> Select district school sites	<input type="checkbox"/> COUNTY OFFICE OF EDUCATION (COE) Choose one of the following: <input type="checkbox"/> All COE school sites <input type="checkbox"/> Select COE school sites	<input type="checkbox"/> CHARTER SCHOOL
--	---	--

PART III: CONDITION(S) APPLICABLE TO THIS REQUEST:

<input checked="" type="checkbox"/> SCHOOL CLOSURE: When one or more schools were closed because of conditions described in <i>EC</i> Section 41422. LCFF apportionments should be maintained and instructional time credited in Section B for the school(s) without regard to the fact that the school(s) were closed on the dates listed, due to the nature of the emergency. Approval of this request authorizes the LEA to disregard these days in the computation of ADA (per <i>EC</i> Section 41422) without applicable penalty and obtain credit for instructional time for the days and the instructional minutes that would have been regularly offered on those days pursuant to <i>EC</i> Section 46200, et seq. <input checked="" type="checkbox"/> There was a Declaration of a State of Emergency by the Governor of California during the dates associated with this request.
<input type="checkbox"/> MATERIAL DECREASE: When one or more schools were kept open but experienced a material decrease in attendance pursuant to <i>EC</i> Section 46392 and <i>CCR</i> , Title 5, Section 428. Material decrease requests that include all school sites within the school district must demonstrate that the school district as a whole experienced a material decrease in attendance. Material decrease requests for one or more but not all sites within the school district must show that each site included in the request experienced a material decrease in attendance pursuant to <i>EC</i> Section 46392 and <i>CCR</i> , Title 5, Section 428. The request for substitution of estimated days of attendance for actual days of attendance is in accordance with the provisions of <i>EC</i> Section 46392. Approval of this request will authorize use of the estimated days of attendance in the computation of LCFF apportionments for the described school(s) and dates in Section C during which school attendance was materially decreased due to the nature of the emergency. <input type="checkbox"/> There was a Declaration of a State of Emergency by the Governor of California during the dates associated with this request.
<input type="checkbox"/> LOST OR DESTROYED ATTENDANCE RECORDS: When attendance records have been lost or destroyed as described in <i>EC</i> Section 46391. Requesting the use of estimated attendance in lieu of attendance that cannot be verified due to the loss or destruction of attendance records. This request is made pursuant to <i>EC</i> Section 46391: <i>"Whenever any attendance records of any district have been lost or destroyed, making it impossible for an accurate report on average daily attendance for the district for any fiscal year to be rendered, which fact shall be shown to the satisfaction of the Superintendent of Public Instruction by the affidavits of the members of the governing board of the district and the county superintendent of schools, the Superintendent of Public Instruction shall estimate the average daily attendance of such district. The estimated average daily attendance shall be deemed to be the actual average daily attendance for that fiscal year for the making of apportionments to the school district from the State School Fund."</i>

SECTION B: SCHOOL CLOSURE

☐ Not Applicable (Proceed to Section C)
☐ Supplemental Page(s) Attached

PART I: NATURE OF EMERGENCY (Describe in detail.)

Nicasio School District was closed on January 17, February 14 and February 15, 2019 due to power outages resulting from severe rain/wind storms.

PART II: SCHOOL INFORMATION (Use the supplemental Excel form at <https://www.cde.ca.gov/fg/aa/pai/j13a.asp> if more than 10 lines are needed for this request. Attach a copy of a school calendar. If the request is for multiple school sites, and the sites have differing school calendars, attach a copy of each different school calendar to the request.)

A	B	C	D	E	F	G	H	I
School Name	School Code	Site Type	Days in School Calendar	Emergency Days Built In	Built In Emergency Days Used	Date(s) of Emergency Closure	Closure Dates Requested	Total Number of Days Requested
Nicasio School	6024483	K-8 School	180	0	0	January 17, 2019	January 17, 2019	1
Nicasio School	6024483	K-8 School	180	0	0	February 14, 2019	February 14, 2019	1
Nicasio School	6024483	K-8 School	180	0	0	February 15, 2019	February 15, 2019	1

PART III: CLOSURE HISTORY (List closure history for all schools in Part II. Refer to the instructions for an example.)

A	B	C	D	E	F
School Name	School Code	Fiscal Year	Closure Dates	Nature	Weather Related Yes/No
Nicasio School	6024483	2018-19	November 16, 2018	Hazardous air quality due to regional firestorm emergency	Y
Nicasio School	6024483	2017-18	October 13, 2017	Hazardous air quality due to regional firestorm emergency	Y
Nicasio School	6024483	2016-17	Jan. 4, 19 & 20, 2017 and Feb. 9, 2017	Power outages due to three winter rain/wind storms	Y
Nicasio School	6024483	2014-15	December 11, 2014	Power outage & impassable roads due to high winds/rainstorm	Y
Nicasio School	6024483	2012-13	April 24, 2013	Power outage due to local fire.	N
Nicasio School	6024483	2012-13	November 20, 2012	Power outage	N

SECTION C: MATERIAL DECREASE

PART I: NATURE OF EMERGENCY (Describe in detail.)

☒ **Not Applicable (Proceed to Section D)**

☐ **Supplemental Page(s) Attached**

PART II: MATERIAL DECREASE CALCULATION (Use the supplemental Excel file at <https://www.cde.ca.gov/fq/aa/pa/j13a.asp> if more than 10 lines are needed for this request. Refer to the instructions for information on completing the form including the definition of "normal" attendance.)

A	B	C	D	E	F	G*	H
School Name	School Code	"Normal" Attendance (October/May)	Dates Used for Determining "Normal" Attendance	Date of Emergency	Actual Attendance	Qualifier: 90% or Less (F/C)	Net Increase of Apportionment Days (C-F)
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
Total:		0.00			0		0.00

PART III: MATERIAL DECREASE CALCULATION FOR CONTINUATION HIGH SCHOOLS (Provide the attendance in hours. Use the supplemental Excel file at <https://www.cde.ca.gov/fq/aa/pa/j13a.asp> if more than 5 lines are needed for this request. Refer to the instructions for information on completing the form including the definition of "normal" attendance.)

A	B	C	D	E	F	G*	H
School Name	School Code	"Normal" Attendance Hours	Date Used for Determining "Normal" Attendance	Date of Emergency	Actual Attendance Hours	Qualifier: 90% or Less (F/C)	Net Increase of Hours (C-F)
						0.00%	0.00
						0.00%	0.00
						0.00%	0.00
						0.00%	0.00
						0.00%	0.00
Total:		0.00			0.00		0.00

*Qualifier should be 90% or less except when the governor declares a state of emergency or in the case of a Necessary Small School (NSS) site.

SECTION D: LOST OR DESTROYED ATTENDANCE RECORDS

☒ Not Applicable (Proceed to Section E)

PART I: PERIOD OF REQUEST The entire period covered by the lost or destroyed records commences with _____ up to and including _____.

PART II: CIRCUMSTANCES (Describe below circumstances and extent of records lost or destroyed.)

PART III: PROPOSAL (Describe below the proposal to reconstruct attendance records or estimate attendance in the absence of records.)

SECTION E: AFFIDAVIT

PART I: AFFIDAVIT OF SCHOOL DISTRICT, COUNTY OFFICE OF EDUCATION, OR CHARTER SCHOOL GOVERNING BOARD MEMBERS – All applicable sections below must be completed to process this J-13A request.

We, members constituting a majority of the governing board of Nicasio School Board, hereby swear (or affirm) that the foregoing statements are true and are based on official records.

Board Members Names

Board Members Signatures

Michelle Rutledge

Elaine Doss

Mark Burton

At least a majority of the members of the governing board shall execute this affidavit.

Subscribed and sworn (or affirmed) before me, this 7th day of March, 2019.

Witness: _____ Title: _____ of Marin County, California
(Name) (Signature)

PART II: APPROVAL BY SUPERINTENDENT OF CHARTER SCHOOL AUTHORIZER (Only applicable to charter school requests)

Superintendent (or designee): Jan Derby, Ed.D. Authorizing LEA Name: _____
(Name) (Signature)

PART III: AFFIDAVIT OF COUNTY SUPERINTENDENT OF SCHOOLS

The information and statements contained in the foregoing request are true and correct to the best of my knowledge and belief.

County Superintendent of Schools (or designee): _____
(Name) (Signature)

Subscribed and sworn (or affirmed) before me, this _____ day of _____, _____.

Witness: _____ Title: _____ of _____ County, California
(Name) (Signature)

COE contact/individual responsible for completing this section:

Name: _____ Title: _____ Phone: _____ E-mail: _____

EXECUTIVE DEPARTMENT
STATE OF CALIFORNIA

PROCLAMATION OF A STATE OF EMERGENCY

WHEREAS beginning on January 5, 2019, an atmospheric river system swept across California, bringing high winds, substantial precipitation, and flooding, significantly impacting counties throughout the State; and

WHEREAS atmospheric river systems continued to impact California throughout January and into February 2019; and

WHEREAS beginning on February 12, 2019, another significant atmospheric river system swept across California, resulting in additional widespread damage; and

WHEREAS these winter storms caused extensive snowfall, high winds, dangerous flash flooding, erosion, widespread power outages, and mud and debris flows; and

WHEREAS these winter storms caused damage to critical infrastructure and to roads and highways throughout the State; and

WHEREAS under the provisions of Government Code section 8558(b), I find that conditions of extreme peril to the safety of persons and property exist due to the winter storms in Calaveras, El Dorado, Humboldt, Los Angeles, Marin, Mendocino, Modoc, Mono, Monterey, Orange, Riverside, San Bernardino, San Diego, San Mateo, Santa Barbara, Santa Clara, Shasta, Tehama, Trinity, Ventura, and Yolo counties;

WHEREAS under the provisions of Government Code section 8558(b), I find that the conditions caused by the winter storms, by reason of their magnitude, are or are likely to be beyond the control of the services, personnel, equipment, and facilities of any single local government and require the combined forces of a mutual aid region or regions;

WHEREAS under the provisions of Government Code section 8625(c), I find that local authority is inadequate to cope with the magnitude of the damage caused by the winter storms;

NOW, THEREFORE, I, GAVIN NEWSOM, Governor of the State of California, in accordance with the authority vested in me by the State Constitution and statutes, including the California Emergency Services Act, and in particular, Government Code section 8625, **HEREBY PROCLAIM A STATE OF EMERGENCY** to exist in Calaveras, El Dorado, Humboldt, Los Angeles, Marin, Mendocino, Modoc, Mono, Monterey, Orange, Riverside, San Bernardino, San Diego, San Mateo, Santa Barbara, Santa Clara, Shasta, Tehama, Trinity, Ventura, and Yolo counties.

IT IS HEREBY ORDERED THAT:

1. All agencies of the state government utilize and employ state personnel, equipment, and facilities for the performance of any and all activities related to this state of emergency consistent with the direction of my Office of Emergency Services and the State Emergency Plan.
2. The California Department of Transportation shall formally request immediate assistance through the Federal Highway Administration's Emergency Relief Program, United States Code, Title 23, section 125, in order to obtain federal assistance for highway repairs or reconstruction.
3. The Office of Emergency Services shall provide assistance, as appropriate, under the authority of the California Disaster Assistance Act, California Government Code section 8680 et seq. and California Code of Regulations, Title 19, section 2900 et seq.

I FURTHER DIRECT that as soon as hereafter possible, this proclamation be filed in the Office of the Secretary of State and that widespread publicity and notice be given of this proclamation.

IN WITNESS WHEREOF I have hereunto set my hand and caused the Great Seal of the State of California to be affixed this 21st day of February 2019.



GAVIN NEWSOM
Governor of California

ATTEST:

ALEX PADILLA
Secretary of State

**WEST MARIN****Some residents without power for four days****By Will Houston***whouston@marinij.com @Will_S_Houston on Twitter*

Some Nicasio and Olema-area residents who were without power for four days after last week's storms remain frustrated by Pacific Gas and Electric Co.'s response to the outage.

PG& E representatives said the storms were the largest of the year for the utility company, affecting its entire service area from Fresno through Humboldt County. Marin posed a significant challenge because of the large mudslides, difficult terrain, fallen debris and flooding that impeded access to outage sites and delayed restoration times.

"We do realize people rely on power. We do know that it is a hardship and do understand the hardships that being without power creates," PG& E spokeswoman Deanna Contreras said. "So we thank everyone for their patience and want to ensure everyone that we threw all the tools we could to restore power as quickly and safely as possible in West Marin."

Indian Hill Road resident Dana Davidson said she and her husband, Michael Venghiattis, along with 300 other customers, lost power the night of Feb. 13. Residents reported having their power flickering on and off before completely shutting off, which Davidson suspects caused their backup generator to fail. The couple moved to a hotel and friends' houses in the following days as their water pumps and heating system no longer worked.

Davidson said they called PG& E daily for updates, and were told on Feb. 14 that crews were working to restore power at the remote outage site. But in a subsequent call on Feb. 17, Davidson said a PG& E supervisor told them there hadn't been a crew at the site since Feb. 15. About an hour after that call, the power was restored.

"It's unacceptable," Davidson said Wednesday. "Just be honest with us and say, 'Hey we don't have the staff to do it, we don't know when you're going to have your power back.'"

POWER»PAGE 5**Power****FROM PAGE 3**

The outage was caused by high winds that knocked down a nearly 1,800-foot power line that crosses a remote canyon between Nicasio and Olema, Contreras said. That line was still down as of Wednesday afternoon.

Crews were able to restore power to 214 customers by 7:30 a.m. Feb. 15 by switching over customers' power connections to other power lines on the grid, Contreras said.

The outage site was only accessible by ATV and helicopter, with a helicopter crew inspecting the line. After the inspection found the repairs could not be made right away, PG& E crews worked to switch over the remaining customers to new power lines, but found the only other available lines were also damaged.

A full repair of the downed line may require a planned power outage in the near future; affected customers would be notified beforehand, Contreras said.

The National Weather Service had forecast a high wind warning for nearly all of West Marin, with gusts up to 60 mph, and predicted a high risk of electrical outages. Contreras said these predictions all came true, with lots of fallen debris, flood waters and winds damaging equipment. Other areas in Marin, such as Sausalito and Stinson Beach, also experienced extended outages.

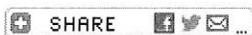
Nadine Muller, a longtime resident on Laurel Canyon Road near the Nicasio Reservoir, said she also lost power through Sunday. Her generator was working, but cost about \$50 a day to run.

"Just the mere fact that we were four-and-a-half days without electricity was just so frustrating," Muller said.

Contreras said PG& E shareholders have set up a safety net program in which customers affected by an outage of 48 hours or longer are sent compensation of \$25 to \$100 within 45 to 60 days.

Davidson said she plans to file a claim to recover the costs incurred from the outage.

"I don't know where that's going to go," she said.



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Nicasio School District

Since 1862

Board of Trustees

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

To: Nicasio School District Board of Trustees
From: Jan La Torre-Derby, Interim Superintendent
Date: March 7, 2019
Re: Consent: Approval of 2019-20 Interdistrict Transfer Requests Out of Nicasio School District

Objective:

To approve two interdistrict transfer (IDT) requests out of NSD for the 2019-20 school year.

Background:

A request for two interdistrict transfers for the 2019-20 school year has been submitted by a Nicasio family. The requests are for transfer from Nicasio School District to Ross Valley School District for the specific reason stated as child care.

Funding Source/Cost:

N/A

Recommendation:

Staff recommends approval of two interdistrict transfers (IDTX #19-20-01 and IDTX #19-20-02) from Nicasio School District to Ross Valley School District for 2019-20.

Nicasio School District

Since 1862

Board of Trustees

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

To: Nicasio School District Board of Trustees
 From: Jan La Torre-Derby, Ed.D. Interim Superintendent
 Date: March 7, 2019
 Re: Presentation: Sage Renewables of San Rafael- David Willard Founder/Principal

Objective:

To learn about potential funding sources for renewable energy for Nicasio School District

Background:

David Willard founded Sustainergy Systems in West Marin in 2005 to reduce energy costs for ranches and businesses. In 2009, David was joined by his brother Tom, a software engineer, and local school board member, and Brent Johnson, a civil engineer to form Sage Renewables in San Rafael. The team provides project management and energy consulting for California businesses, public agencies, and school districts. Sage Renewables has completed a variety of projects in Marin County and beyond. Local clients include: Larkspur School District, San Rafael City Schools, Novato Unified, Ross, and Tomales Community Services District.

In speaking with David Willard, several opportunities surfaced for potential funding for school districts through the California Energy Commission (CEC). The application process for upcoming funding available, requires an energy audit/solar feasibility study. Sage Renewables provides both services. Fees would be determined. The Program Opportunity Notice application is now available through the CEC website.

A competitive process, which began on February 5, 2019, is underway to access approximately \$36 million in funding throughout California. There is a specific portion of the funding designated for small northern California schools at about \$3 million dollars. The application for funding is due May 31, 2019. The potential would fully fund a solar project in Nicasio District, similar to what Prop 39 did for most districts in Marin who have implemented solar projects. Repayment would occur over a 20 year period using cost savings or other funding sources. Should Trustees wish to pursue potential funding and should Nicasio School District be selected for 100% funding, a "Bridge Loan" would be required between the start-time of construction, until the time the funds are released from CEC. The timeline for funding is as follows.

- May 31, 2019 submission
- July 15, 2019 Anticipated Notice
- September 1, 2019 Anticipated Energy Commission Business Meeting to Approval Loan Agreements

- September 2019 Anticipated Loan Agreement Start Date

As a former Inverness resident, David Willard is keenly aware of the needs of West Marin. He knows Nicasio School District well, as a frequent commuter from Inverness into San Rafael.

Funding Source/Cost:

TBD

Recommendation:

Staff recommends a presentation to the Board of Trustees on March 7, 2019, to determine if a solar project is of interest and an application process pursued, to secure future full funding for a solar energy system.



Energy Expertise for Schools

*GENERATION • STORAGE • EFFICIENCY
ZERO NET ENERGY • ELECTRIC VEHICLES*

About Sage

SOLAR PV

BATTERY STORAGE

EFFICIENCY

PROP. 39

EV CHARGING & BUSES

ZERO NET ENERGY (ZNE)

COMMUNITY CHOICE

ENERGY MASTER PLANNING

ASSET MANAGEMENT

PPA VALUATION & BUYOUTS

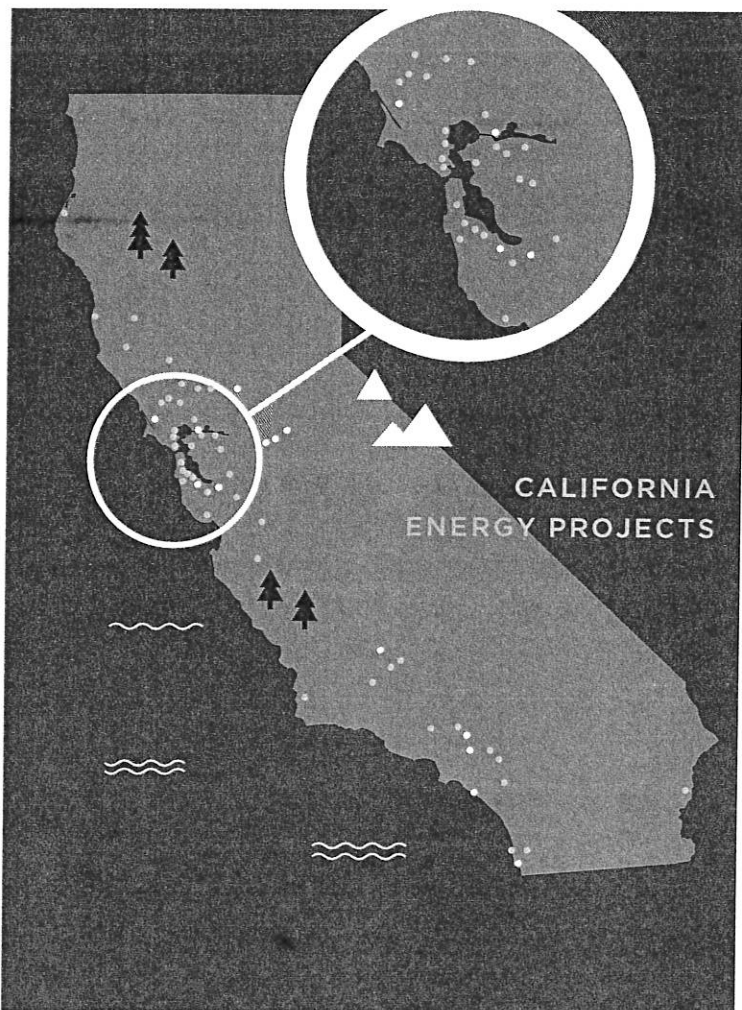
PERFORMANCE
OPTIMIZATION

Sage Renewables is an independent energy consulting and project management firm based in San Rafael, California, that provides public schools with objective expertise to plan, implement and operate energy projects. Since 2005, Sage has evaluated and managed more than 300 MW of renewable generation, storage and efficiency projects.

Our work has saved California schools hundreds of millions of dollars, enabling districts to preserve and expand resources for students and teachers and provide enduring examples of environmental stewardship for their communities.

Through our work with over 65 California public school districts, we have refined processes to help schools mitigate project risk, facilitate decision-making, and manage procurement and implementation to optimize the value of energy projects. We believe in and offer a comprehensive, integrated project management approach, outlined on the next page, to ensure that projects meet schedule and goals at every phase.

We have a proven track record of successful project delivery that consistently exceeds our clients' expectations. Sage is your district's partner and advocate throughout planning, construction, and the operating life of your energy project.



300+
MW ENERGY
PROJECTS

300+
\$ MILLION
ENERGY SAVINGS


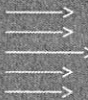


2009
FOUNDED
CALIFORNIA

100+
CLIENTS
PUBLIC + PRIVATE



CERTIFIED SMALL
BUSINESS ENTERPRISE
(SBE)

Our Approach

 FEASIBILITY & FINANCING	<ul style="list-style-type: none"> • Technical and Financial Feasibility • System Sizing, Siting, and Visualization • Financing Alternatives • Prop. 39 EEP 	<i>Independent analysis of the alternatives for implementing a renewable energy project.</i>
 PROCUREMENT	<ul style="list-style-type: none"> • Technical Specifications • RFQ/RFP Development & Management • Vendor Evaluation and Contracting 	<i>A transparent, efficient procurement process to ensure best value energy projects.</i>
 IMPLEMENTATION	<ul style="list-style-type: none"> • Design Review, Permitting & Interconnect • Construction Support • Commissioning (Cx) & Verification 	<i>Project management and technical expertise through design and construction.</i>
 PERFORMANCE MANAGEMENT	<ul style="list-style-type: none"> • System Monitoring • Performance Analysis • Optimization • PPA Valuation and Buyouts 	<i>Asset management and optimization of generation, storage and efficiency systems.</i>

Sage's principals, veteran project managers and energy analysts work closely with your team to ensure a well-planned project tailored to your organization's needs and budget. Our approach keeps a careful eye on schedule, permitting, utility tariffs, and production targets through procurement and construction. Sage's expertise helps to streamline decision processes, clearly present alternatives, and provide a clear and accurate picture of economic and environmental outcomes.

Our firm utilizes both industry standard and proprietary tools to plan for a project that meets or exceeds financial and performance targets. Sage's knowledge of the California solar market and controlled electronic bid management process ensure that your procurement process is efficient, transparent and fair. This guided, systematic approach to managing energy projects lowers costs, reduces risk, and maximizes savings.

Financial Acumen – Sage focuses heavily on project finance for clients. We have a deep understanding of the myriad finance mechanisms available to schools and public agencies, as well as the risks inherent to energy projects. Sage assists with evaluating and implementing cash-purchased projects and those financed by bonds, including CREBs and GO Bonds, securing Prop. 39 funding and other incentives, as well as third-party ownership models such as Power Purchase Agreements (PPAs) and leases. As a testament to our acumen, Sage's financial expertise is sought by public agency financial advisors and legal teams to evaluate developer proposals, PPA agreements and early PPA buyouts, and other renewable energy contracts.

Independence and Integrity – Sage is scrupulously independent. We're not associated with equipment manufacturers, vendors or contractors. We do not condition payment of our services on whether a project is implemented or not. Our independence guarantees our objectivity, and we align our incentives to put your organization's interests first.

SAGE IS PROUD TO
BE A MEMBER OF:



Representative Projects

Kern HSD

- 24.5 MW of Solar PV Shade Structures on 27 District Sites
- PPA Financing
- Phase 1 Sites Operational Summer 2015
- Phase 2 Sites Operational December 2016
- \$80 Million+ in Savings Over 25 Years

SERVICES PROVIDED

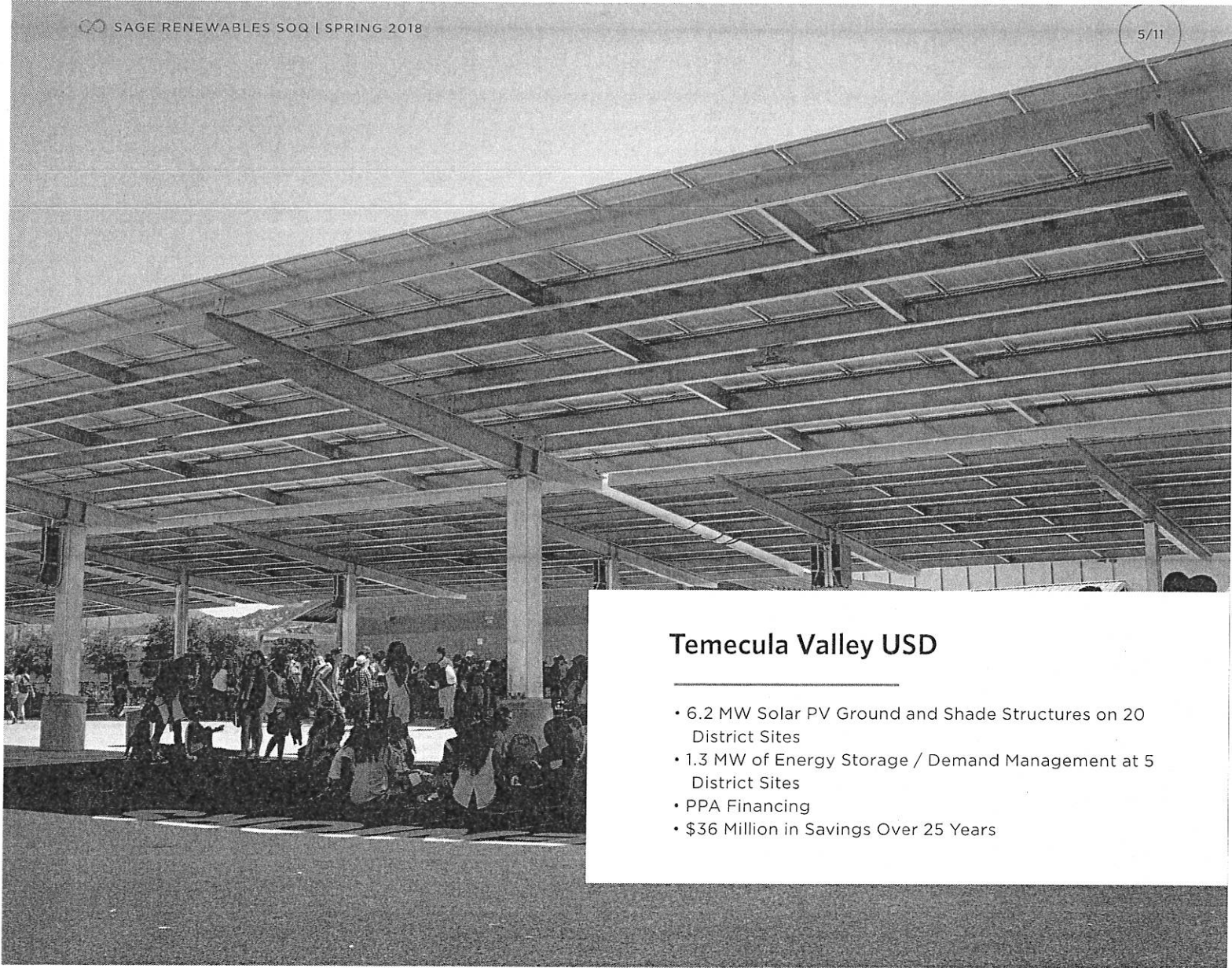
- Feasibility Study Review
- RFP / Vendor Selection
- Financial & Performance Modeling
- Design Review Construction Support
- Commissioning Oversight
- Performance Management

REFERENCES

Richard J. Ruiz
Director of Business Services

Mike Hamlin
Assistant Director - Energy Conservation

The Kern High School District (KHSD) began looking at solar option for their District in 2012. In 2014, KHSD hired Sage to implement a district-wide solar project. Beginning in early 2015, Sage ran a competitive RFP process, assisted in vendor selection and contracting, and is providing construction support, commissioning oversight and operational assistance for the multi-phase, multi-year project. Through Sage's efforts, the District entered into a Power Purchase Agreement with SunPower Corporation to design and build 22 megawatts of solar power systems at 27 KHSD sites. According to data provided by The Solar Foundation, the agreement is the largest contracted commitment to solar power by any school district in the United States. After new Net Energy Metering criteria was announced to allow greater than 1 MW systems, Sage recommended increasing the project size by 2.5 MW for an additional \$2.1 million in lifetime savings for the District. The District is expected to achieve more than \$80 million in electricity cost savings over the next 25 years.



Temecula Valley USD

- 6.2 MW Solar PV Ground and Shade Structures on 20 District Sites
- 1.3 MW of Energy Storage / Demand Management at 5 District Sites
- PPA Financing
- \$36 Million in Savings Over 25 Years

SERVICES PROVIDED

- *Feasibility Study - Incentives Management*
- *RFP / Vendor Selection*
- *Financial & Performance Modeling*
- *Contract Negotiation - Design Review*
- *Construction Support - Commissioning Oversight*
- *Performance Management*

REFERENCES

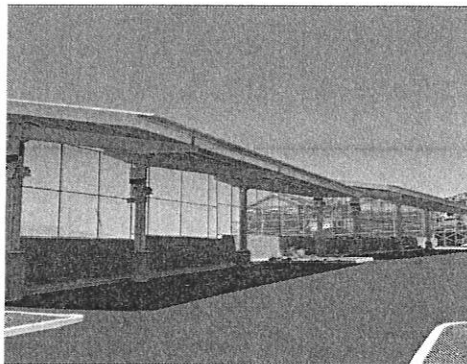
Janet Dixon
Director of Facilities

Working on an abbreviated schedule, Sage performed a feasibility analysis, secured CSI incentives for the District, and developed an RFP to solicit solar design-build-finance proposals in late 2014. After detailed review of proposals and contract negotiations in early 2015, the District awarded SolarCity the PPA contract to construct elevated shade structure and ground mount solar installations at 20 District sites. The project includes 1.3 MW of demand management at 5 of the sites, which received SGIP incentives. Sage continued to provide design review and technical assistance through construction. Follow-on services include enhanced commissioning and first year performance review. The project will generate an estimated \$36 million in electricity cost savings over the life of the project, with carbon offsets in excess of 70,000 tons.

San Ramon Valley USD

- Phase 1 - 3.4 MW Solar PV, Operational Assistance
- Phase 2 - 3.5 MW Solar PV, Full Project Implementation
- Canopy and Roof Mount on 16 District Sites
- Phase 2 Operational End of 2016
- \$13 Million Capital Cost, CREBs Funded

In 2012, Sage was selected by the District to assess the operational and financial performance of existing solar PV systems installed at three high schools and one middle school. In 2015, the District engaged Sage for the second phase of its energy project - 3.5 MW of solar PV at 16 middle and elementary schools, financed by Clean Renewable Energy Bonds (CREBs). Sage developed conceptual designs for each site to meet District preferences and performance goals. Working closely with financial advisors to the District, Sage performed detailed modeling in support of the CREBs Bond applications and issuance. Sage subsequently managed the competitive procurement process for the PV systems, assisted with contract negotiations and provided design review, construction support, verification, and performance management.



SERVICES PROVIDED

- Operational / Performance Guarantee Analysis
- Feasibility Study
- Financial & Performance Modeling
- RFP / Vendor Selection
- Contract Negotiation
- Design Review
- Construction Support
- Commissioning Oversight
- Performance Management

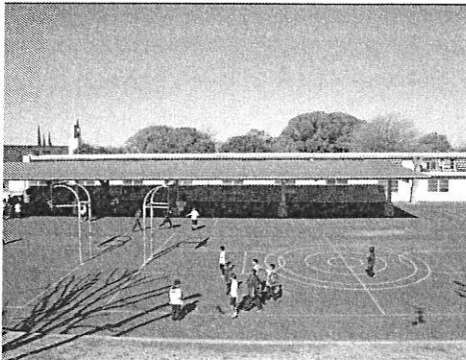
REFERENCES

Daniel Hillman
Director, Facilities

Pittsburg Unified School District

- 3.6 MW Solar PV - Shade Structures, Roof and Ground Mount on 12 PUSD Campuses
- 60 kW Fuel Cell Study
- \$13M Capital Cost, Originally a PPA, Transitioned to COP Funding

The District originally signed a power purchase agreement (PPA) to install 2.3 MW of solar PV systems on 13 campuses. Sage was brought in by the District's Financial Advisor to review the contract and proposed systems. With Sage's input, the District decided to self-finance with COP funding. The new funding strategy, contract changes and system sizing recommended by Sage resulted in an estimated savings of more than \$11M over the life of the project and allowed the District to increase the project size from 2.7 to 3.6MW. Sage was subsequently retained by PUSD to act as the District's independent commissioning agent. In addition, Sage provided production and financial modeling and contract review and negotiations for a proposed 60 kW fuel cell project and is assisting with Renewable Energy Certificates (RECs) management for the PV project.



SERVICES PROVIDED

- Financial & Performance Modeling
- RFP / Vendor Selection
- Contract Assistance & Negotiations
- Enhanced Commissioning
- Fuel Cell Analysis

REFERENCES

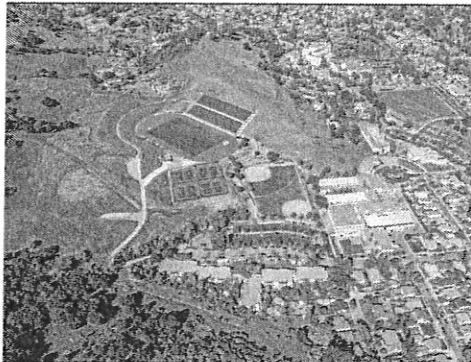
Enrique Palacios
Associate Superintendent

Dave Olson
Director, PFM (formerly of KNN Public Finance)

Martinez USD

- 1.4 MW Solar PV - Ground Mount and Shade Structures on 8 District Sites
- \$6M Capital Cost, GO/Reserve Bond Funded
- 25 Year O&M Agreement
- \$22M Savings Over 25 Years

Sage served as the energy consultant for the 1.4 MW solar PV project installed at eight District sites. Sage interfaced with the District and energy programs manager to scope a PV project taking into account planned 10% energy reduction through efficiency programs. Sage provided an investment grade feasibility study, CSI incentive management, financial and performance modeling for the preferred project, RFP management, bid evaluation, and design assistance. Additional scope included construction oversight and enhanced commissioning. The project was completed in early 2014.



SERVICES PROVIDED

- Financial & Performance Modeling
- Incentives Management
- RFP / Vendor Selection
- Contract Assistance & Negotiations
- Design Review & Construction Support
- Enhanced Commissioning

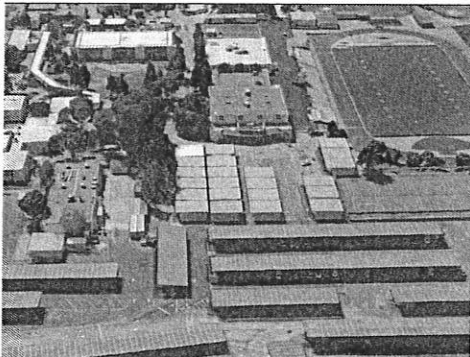
REFERENCES

Aaron Jobson
Principal, Quattrochi Kwok Architects

Milpitas USD

- 3.4 MW Solar PV PPA on 14 District Sites
- Early PPA Buyout in 2014, COP Funded
- Additional \$2 Million Energy Savings Over 16 Years

In June 2008, Milpitas Unified School District entered into a 3.4 MWp solar PV Power Purchase Agreement (PPA) with Bank of America (BoA) and Chevron Energy Solutions (CES). Through this agreement, BoA financed and owned PV generation facilities located on 14 District-owned sites, engineered, procured and constructed by CES. In July 2014, MUSD contracted with Sage to perform an evaluation of the agreement and the solar PV facilities, and to provide analysis and recommendations to help MUSD decide whether utilize the PPA's Early Buyout Option with certificate of participation (COP) financing. Sage carefully evaluated the financial risks to the District of assuming ownership and operation, identified degraded PV panels and recommended maintenance measures Sage then assisted in negotiating the O&M contract. Based on Sage's review and recommendations, the District voted to proceed with the \$15.5 million buyout and took ownership of the PV facilities in January 2015. The District estimates it will save an additional \$2 million over the life of the project.



SERVICES PROVIDED

- PPA Contract Review
- O&M Evaluation
- Early PPA Buyout Analysis

REFERENCES

Wendy Zhang
Asst. Superintendent, Business Services

Our School Partners

SINCE 2009

SOLAR PV

BATTERY STORAGE

EFFICIENCY

PROP. 39

EV CHARGING

ZERO NET ENERGY (ZNE)

COMMUNITY CHOICE

ENERGY MASTER PLANNING

ASSET MANAGEMENT

EARLY PPA BUYOUT

PERFORMANCE
OPTIMIZATION

Alameda USD

Albany USD

Anderson Valley USD

Arcata ESD

Banning USD

Bellevue USD

Benicia USD

Bonny Doon UESD

Brentwood USD

Cabrillo USD

Cloverdale USD

Contra Costa CCD

Fontana USD

Fort Bragg USD

Fremont USD

Gonzales USD

Kentfield SD

Keppel USD

Kern HSD

Lafayette SD

Larkspur-Corte Madera SD

Livermore Valley JUSD

Mark West USD

Martinez USD

Menlo Park CSD

Milpitas USD

Moreland SD

Morgan Hill USD

Mt. View Whisman SD

Novato USD

Oak Park USD

Palo Verde College

Panama-Buena Vista USD

Pittsburg USD

Placentia-Yorba Linda USD

Redwood City SD

Reeds Creek ESD

Rincon Valley USD

Riverside USD

Ross SD

San Bruno Park SD

San Carlos SD

San Diego USD

San Mateo CCCD

San Mateo UHSD

San Rafael CSD

San Ramon Valley USD

Santa Maria JUHSD

Saugus USD

Sequoia UHSD

St. Helena USD

Taft UHSD

Temecula Valley USD

Twin Hills USD

Union SD

Ventura CCCD

Ventura USD

Vista USD

West Sonoma County UHSD

Willits USD

William S. Hart UHSD

SOLAR ENERGY PERFORMANCE MANAGEMENT

Maximize the value of your investment in solar.

Solar PV systems are a 25-year financial investment and most solar customers rarely have the time or resources to assess and interpret performance data to ensure their systems are meeting the expected financial returns. Sage's Solar Performance Management services arm you with the information you need to maximize the value of your investment by evaluating:

- *Savings versus what would have been paid to the utility*
- *System performance versus performance targets*
- *Utility tariff review and optimization for increased savings*
- *Best practices to optimize the system to produce the most value*
- *Responsibilities of the solar developer or O&M contractor if the system is not performing as planned*

QUARTERLY PERFORMANCE REVIEWS

Quarterly production performance review and system report, including production and financial optimization recommendations

3RD PARTY O&M REPORT & PERFORMANCE AUDIT

Annual audit and summary of Operations & Maintenance activities, including recommendations to maximum savings, and Performance Guarantee verification

ANNUAL FINANCIAL & ENERGY PERFORMANCE REPORTING

Annual performance evaluation, including both financial and energy production performance relative to benchmark estimates

TARIFF OPTIMIZATION

Annual review of available utility tariffs and recommendations for the optimal tariff selection

Testimonials



Sage Renewables has been an incredible asset to the Solar Construction Projects on which they provided construction consulting and support services. We have had the opportunity to work with Sage Renewables from the concept of a project through to fruition and have found them to be proficient in the monitoring and evaluation of existing and proposed systems as well as the bidding & management phases. We highly recommend Sage Renewables and would be pleased to have their expertise on any project, given the occasion to work with them again."

Todd Lee, President, Greystone West Company

"Their expertise and experience is unmatched by any others I have worked with. Perhaps the most important aspect of working with Sage is the absolute objectivity of their work – with no relationships to any manufacturer or vendor, we knew their guidance was only based on what was best for our clients. I absolutely, unequivocally recommend Sage Renewables..."

Mark Quattrocchi, AIA, Principal, Quattrocchi Kwok Architects

"I highly recommend Sage Renewables to any school district interested in making a commitment to solar energy. "

Rick Ruiz, Director of Business Services, Kern HSD

"I would recommend Sage to anyone looking for a cost effective and competent consultant to lead the process and keep things moving in the right direction. Their knowledge of the industry and relationships with the various vendors has added great value to our project."

Steve Nebozuk, Senior Civil Engineer, Sacramento Regional County Sanitation District Policy and Planning Department

"Sage Renewables provided invaluable financial analysis for several of my school district clients which were embarking on major solar energy projects - one where the district was purchasing and installing a large, complex system on multiple sites and several where the districts were entering into Power Purchase Agreements. Sage provided the expert, neutral financial analysis so important to school districts when evaluating proposals from different energy companies. I was especially impressed with the breadth and depth of their financial expertise and also with Tom Williard's understanding of the pressures (both internal and external) faced by school districts and their governing boards."

Kathleen J. McKee, Partner, Fagen Friedman & Fulfrost, LLP

OUR TEAM



Tom Williard *Principal*

Tom has more than 15 years of experience as a professional energy consultant, with a focus on the development of technical and financial models that are now widely used to assess renewable energy systems and to predict potential energy generation and financial performance, serving as CEO since Sage's inception. In 2013, Tom cofounded SolEd Benefit Corporation and wrote the project financial models used to structure PPA and lease financings that reduced the cost of renewable energy projects for public schools. In 2005, he cofounded Solmetric, a company that developed the SunEye, a high precision instrument now widely used in the solar industry to measure shade characteristics. In 2001 he cofounded System Design, a renewable energy system design and due diligence company. Prior to 2001, Tom worked in electronics engineering in senior hardware and software engineering positions and in engineering management. Tom served for seven years as an elected public school trustee in Marin County. As a Sage Principal, he provides financial, policy, and technical oversight for all company projects, and provides expert testimony for clients and industry groups.



David Williard, LEED AP *Principal*

David is a founder and Principal at Sage Renewables. He has over 22 years of experience working as a professional environmental consultant, with a focus on energy efficiency and renewable energy generation for the past fourteen years. David has managed all aspects of renewable energy projects, from planning and feasibility through implementation and operations for over 70 public and private clients. He has helped develop over 130 MW of renewable energy projects, including managing the largest solar PV project implemented by a school district in North America, at 27 sites in Kern County, CA. Prior to starting Sage, he founded Sustainergy Systems Consulting and Design, and was owner and Principal from 2005 to 2009. At Sustainergy, he and his brother, Tom, provided "cradle to cradle" energy consulting services to private companies and government agencies. David was a contributing author of the ICLEE Sonoma County Greenhouse Gas Emissions Inventory, in 2004, and produced the Climate Action Plans for all nine cities in the County in 2005-2006. His prior experience included work as a wilderness skills and environmental education instructor, and a wetland and biological field technician for the National Park Service. David has also taught courses on the fundamentals of renewable energy generation and system design at Sonoma State University and the Solar Living Institute.



Brent Johnson, P.E., LEED AP *Principal*

Brent has 15 years of experience as a Civil-Environmental Engineer, with 7 years in the renewable energy sector. During his time at Sage, Brent has developed custom financial and energy modeling tools and managed all aspects of renewable generation projects including feasibility studies, system design, project bids and construction, commissioning, and environmental credits management. Brent has worked on over 100MW of renewable projects encompassing technologies such as solar PV, storage, solar thermal, wind, and hydropower. His previous experience in the US and overseas has included design of large municipal facilities, construction management, operational support, and CEQA permitting. He has overseen all aspects of project development from concept to commissioned facilities, including serving as a construction manager on a complex, \$170M multi-year linear project. Brent holds an M.S. in Civil-Environmental Engineering from UC Berkeley and currently serves as a director for his local water and fire district.



Ilan Fuss
Associate Principal



Cheryl Sicker
P.E., LEED AP
Sr. Project Manager



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FOR
SCHOOLS



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PROGRAM OPPORTUNITY NOTICE

Energy Conservation Assistance Act-Education Subaccount (ECAA-Ed) Competitive Loan Program



PON-18-101

<http://www.energy.ca.gov/contracts/index.html>

State of California

California Energy Commission

February 2019

Table of Contents

I. INTRODUCTION	4
PURPOSE OF PROGRAM OPPORTUNITY NOTICE	4
BACKGROUND	4
ELIGIBILITY	4
GEOGRAPHIC REGIONS AND TIERS	4
AVAILABILITY OF FUNDS	6
MAXIMUM AWARD AMOUNT AND FUNDING CAP	6
HOW AWARD IS DETERMINED	7
KEY ACTIVITIES AND DATES FOR FISCAL YEAR 2018-19	8
PRE-APPLICATION WORKSHOP FOR FISCAL YEAR 2018-19	8
REMOTE ATTENDANCE	8
QUESTIONS.....	9
CONTACT INFORMATION	9
II. ELIGIBILITY REQUIREMENTS AND PROJECT FUNDING CRITERIA	10
ELIGIBLE APPLICANTS.....	10
ELIGIBLE PROJECTS	10
INELIGIBLE PROJECTS.....	10
FUNDING CRITERIA.....	10
III. DISCLOSURES.....	11
IV. APPLICATION SUBMISSION.....	12
REQUIRED DOCUMENTS.....	12
APPLICATION SUBMITTAL	12
ORGANIZATION OF APPLICATION	13
APPLICATION DOCUMENT DESCRIPTIONS.....	13
ADDITIONAL DOCUMENTS REQUIRED AND UTILITY DATA	15
V. EVALUATION PROCESS AND CRITERIA.....	15
EVALUATION OF LOAN REQUEST	15
NOTICE OF PROPOSED AWARD	19
DEBRIEFINGS	19
VI. ADMINISTRATION.....	19
DEFINITION OF KEY WORDS	19
COST OF DEVELOPING APPLICATION	20
CONFIDENTIAL INFORMATION	20
PON CANCELLATION AND AMENDMENTS OF PON	21
ERRORS AND OMISSIONS	21
MODIFICATION OR WITHDRAWAL OF APPLICATION	21
IMMATERIAL DEFECT	21
APPLICANTS' ADMONISHMENT	21
LOAN AGREEMENT REQUIREMENTS.....	22
NO LOAN AGREEMENT UNTIL SIGNED & APPROVED	22

ATTACHMENTS

- 1 ECAA-Ed Loan Application for California Energy Commission Financing - Clean Energy Jobs Act Program Interest Rate 0%
- 2 Summary of Energy Projects in Loan Request
- 3 Sample Governing Board Resolution
- 4 California Environmental Quality Act (CEQA) Information/ List of Required Documents for Submittal
- 5 Jobs Creation Estimate
- 6 Energy Audit Report Instructions
- 7 Contacts
- 8 Charter Schools Information and Additional Eligibility Requirements
 - A. Owner Transfer of Energy Savings to School
 - B. Certificate of Good Standing for Charter School Applicants
- 9 California Department of Education List of Free and Reduced Price Meal Program Including Student Enrollment by Region
- 10 Sample Loan Agreement
- 11 Sample Facility and Service Account Information Form & Sample Utility Data Release Authorization Form
- 12 Sample ECAA-Ed Final Project Completion Report

I. Introduction

PURPOSE OF PROGRAM OPPORTUNITY NOTICE

The purpose of this Program Opportunity Notice (PON) is to assist local educational agencies (LEAs) in the financing of its energy efficiency and renewable energy projects (*i.e.* energy projects). Up to \$36 million will be available for loan for energy projects with projected energy and cost savings based on an energy audit that complies with the criteria of this PON. Loans awarded at a California Energy Commission (Energy Commission) business meeting are contingent on the Energy Commission receiving the funds. This PON requires that the balance of the loan be repaid with energy cost savings within the effective useful life of the project equipment or within 20 years, whichever is less. Payments begin upon completion of the project, and the loan must be paid in full in no more than 40 equal semiannual payments. The estimated first year energy cost savings will set the total annual repayment amount.

BACKGROUND

The Energy Conservation Assistance Act (ECAA) Program is a low- and no-interest loan program administered by the Energy Commission. The ECAA Program is authorized by Public Resources Code section 25410 et. seq.

Previous ECAA-Ed Program: Senate Bill 73 (Chapter 29, Statutes of 2013) authorized the transfer of \$28 million from the Clean Energy Job Creation Fund (Job Creation Fund) to the Energy Conservation Assistance Act-Education Subaccount (ECAA-Ed to provide no-interest loans and technical assistance to enable LEAs to identify and implement energy projects. The previous ECAA-Ed Program is closed.

New Competitive ECAA-Ed Program: Further legislation, Senate Bill 110 (Chapter 55, Statutes of 2017) authorizes up to \$100 million of funds in the Job Creation Fund, as available, to ECAA-Ed for fiscal year 2018-19 to fund energy project loans to LEAs on a competitive basis based on priority criteria. ECAA-Ed loans are at no-interest to finance a wide range of energy projects, provided these projects generate energy cost savings sufficient for loan principal repayment to the Energy Commission within the effective useful life of the project equipment, or 20 years, whichever is less. The amount of available funding has been determined as approximately \$36 million.

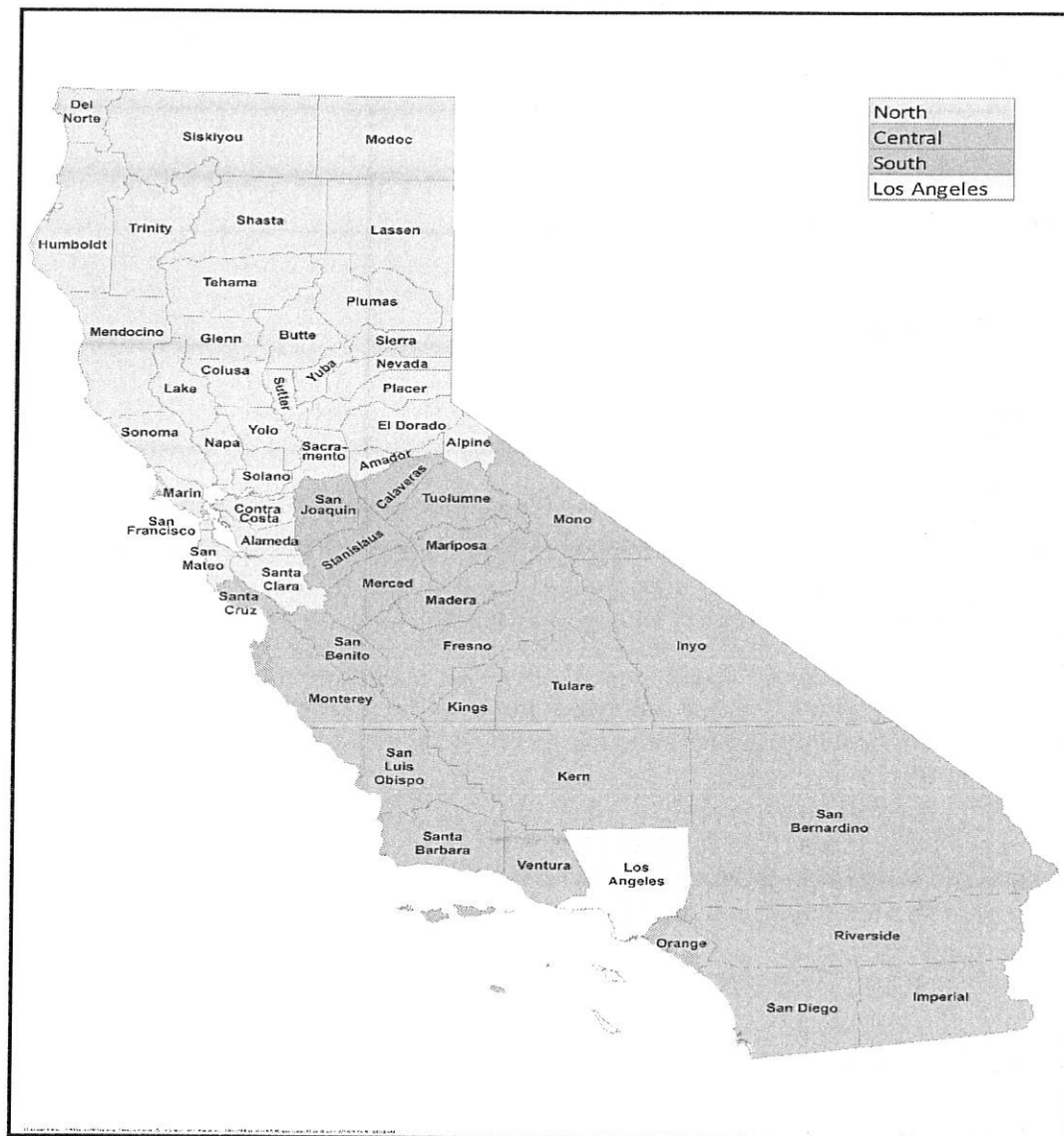
ELIGIBILITY

An eligible LEA is defined as county offices of education, school districts, charter schools, and state special schools.

GEOGRAPHIC REGIONS AND TIERS

For the purposes of this PON, the Energy Commission subdivided the State of California into four geographic regions (as shown in Figure 1: Map of Geographic Regions on page 5) based on the LEA's student enrollment, and further divided into school sizes to meet two of the priority criteria in SB 110 (diversity of geographic location and student population). Note that counties are not split between regions, and are identified in only one region.

Figure 1: Map of Geographic Regions



LEAs in each region are divided into Application Categories by student enrollment as detailed in **Table 1: Applicant Size by Enrollment Numbers**.

Table 1: Applicant Size by Enrollment Numbers

February	Number of Students		LEA Size	
	1	Less than 1,000	Small	N-18-101 cation for mission ergy Jobs Rate 0%
	2	Between 1,000 and 2,000	Medium	
	3	More than 2,000	Large	

LEAs will fall into one of the Application Categories as detailed in **Table 2: Application Categories**. LEAs must apply in the correct Application Category, or will be disqualified. See PON Section VI, Step 1.

Table 2: Application Categories

	North	Central	South	Los Angeles
Small	N1	C1	S1	LA1
Medium	N2	C2	S2	LA2
Large	N3	C3	S3	LA3

AVAILABILITY OF FUNDS

Up to \$36 million is available for awards under this PON, which has been divided into 12 Application Categories as shown in **Table 3: Available Funds by Application Category**.

Table 3: Available Funds by Application Category

	North	Central	South	Los Angeles
Small	\$3 million N1	\$3 million C1	\$3 million S1	\$3 million LA1
Medium	\$3 million N2	\$3 million C2	\$3 million S2	\$3 million LA2
Large	\$3 million N3	\$3 million C3	\$3 million S3	\$3 million LA3

MAXIMUM AWARD AMOUNT AND FUNDING CAP

The maximum loan award amount is the project cost, less any, state, federal, or local incentives. Projects funded by other loans will not be considered for an ECAA-Ed loan.

The maximum loan award amount is \$3 million per applicant. There is no minimum.

Note that funding for loans expires on June 30, 2023; costs must be incurred and the Energy Commission must pay invoices before this time.

Partial loan funding:

The Energy Commission will not partially fund an application. If an application ranks at the bottom of the list for a particular Application Category, and there is not enough funding remaining within the Application Category to fund the entire application, the application will not be funded. Remaining funds in an Application Category will roll over to the next ECAA-Ed PON, and will not roll over to fund the next eligible application. Applications not funded by this PON may reapply in the next ECAA-Ed PON.

Each Application Category has \$3 million available. In the following example, the Energy Commission receives four applications; they will fund as follows:

Table 4: Example of Loan Awards

Rank	Loan Amount Requested	Funded / Not Funded
1	\$800,000	Funded
2	\$2,000,000	Funded
3	\$700,000	Not Funded
4	\$200,000	Not Funded

HOW AWARD IS DETERMINED

Applications will be scored based on application criteria. The highest scoring applications will receive loans. Only one application per LEA will be accepted. Please see PON Section V Evaluation Process and Criteria for more information on scoring.

KEY ACTIVITIES AND DATES FOR FISCAL YEAR 2018-19

Key activities including dates and times for this PON are presented below. An addendum will be released if the dates change for the asterisked (*) activities.

	ACTION DATE
Program Opportunity Notice Release	February 5, 2019
Pre-Application Workshop	February 20, 2019
Deadline for Written Questions	February 27, 2019
Distribute Questions/Answers and Addenda (if any)	March 8, 2019
Deadline to Submit Applications by 5:00 p.m.*	May 31, 2019
Anticipated Notice of Proposed Award Posting Date	July 15, 2019
Anticipated Energy Commission Business Meeting Date to approve loan agreements resulting from this PON (contingent on Energy Commission receiving funds)	September 11, 2019
Anticipated Loan Agreement Start Date	September 2019

PRE-APPLICATION WORKSHOP FOR FISCAL YEAR 2018-19

You are encouraged to attend a Pre-Application Workshop in-person at the Energy Commission in Sacramento, via WebEx, and conference call at the date, time, and location listed below. Please call (916) 654-4381 or refer to the Energy Commission's website at www.energy.ca.gov/contracts/index.html to confirm the date and time.

February 20, 2019, 1:30pm
California Energy Commission
Charles Imbrecht Hearing Room
1516 9th Street
Sacramento, CA 95814

REMOTE ATTENDANCE

You may participate in this meeting through WebEx, the Energy Commission's online meeting service. Presentations will appear on your computer screen, and you may listen to audio via your computer or telephone. Please be aware that the meeting may be recorded.

To join the meeting remotely:

VIA COMPUTER: Go to

<https://energy.webex.com/mw3300/mywebex/default.do?siteurl=energy>

and enter the unique meeting number: 925 262 407 if necessary. When prompted, enter your name. Password is not needed.

The "Join Conference" menu will offer you a choice of audio connections:

1. To call into the meeting: Select "I will call in" and follow the on-screen directions.
2. International Attendees: Click on the "Global call-in number" link.

3. To have WebEx call you: Enter your phone number and click "Call Me."

To listen over the computer: If you have a broadband connection, and a headset or a computer microphone and speakers, you may use VoIP (Internet audio) by going to the Audio menu, clicking on "Use Computer Headset," then "Call Using Computer."

VIA TELEPHONE ONLY (no visual presentation): Call 1-866-469-3239 (toll-free in the U.S. and Canada). When prompted, enter the unique meeting number: 925 262 407.

International callers may select their number from

<https://energy.webex.com/energy/globalcallin.php>.

VIA MOBILE ACCESS: Access to WebEx meetings is now available from your mobile device. To download an app, go to www.webex.com/overview/mobile-meetings.html.

If you have difficulty joining the meeting, please call the WebEx Technical Support number at 1-866-229-3239.

QUESTIONS

During the PON process, questions of clarification about this PON must be directed to the Commission Agreement Officer listed below. You may ask questions at the Pre-Application Workshop, and you may submit written questions via mail, email, or fax. However, all questions must be received by 5:00 p.m. on the "Deadline for Written Questions" date listed in the Key Activities and Dates table shown above.

Questions and answers will be e-mailed to all parties who participate in the Pre-Application Workshop and who provided their contact information. The questions and answers will also be posted on the Energy Commission's website at:

<http://www.energy.ca.gov/contracts/index.html>.

Any verbal communication with an Energy Commission employee concerning this PON is not binding on the state and shall in no way alter a specification, term, or condition of the solicitation. Therefore, all communication must be directed in writing to the Energy Commission's Commission Agreement Officer assigned to the PON.

CONTACT INFORMATION

Gordon Kashiwagi, Commission Agreement Officer
California Energy Commission
1516 Ninth Street, MS-18
Sacramento, California 95814
Telephone: (916) 654- 5131
FAX: (916) 654-4423
Email: Gordon.Kashiwagi@energy.ca.gov

II. Eligibility Requirements and Project Funding Criteria

ELIGIBLE APPLICANTS

Eligible applicants are LEAs, defined as county offices of education, school districts, charter schools, or state special schools. A loan applicant with an existing ECAA loan may apply for an additional loan when the applicant's existing loan project is complete. Applicants must apply in only one of the 12 Application Categories. Only one application per LEA will be allowable. A list of LEAs is provided in Attachment 9.

ELIGIBLE PROJECTS

All projects in the application must be supported by an energy audit that complies with this PON. Examples of eligible projects include, but are not limited to:

- Interior and exterior lighting systems.
- Heating, ventilation, and air conditioning (HVAC) equipment.
- Energy management systems and equipment controls.
- Pumps and motors.
- Building envelope and insulation.
- Energy generation including renewable energy (e.g., photovoltaic systems (PV)), ground-source heat pumps, and combined heat and power projects (co-generation) with renewable fuel.
- Load shifting projects, such as thermal energy storage or batteries.

INELIGIBLE PROJECTS

ECAA-Ed funding cannot be used for:

- Equipment that is not wholly owned by the LEA (e.g., Power Purchase Agreements and third-party owned battery storage systems).
- Projects previously funded with an existing ECAA loan.
- Projects already installed.
- New construction.

FUNDING CRITERIA

- The maximum loan amount per applicant is \$3 million.
- The loan amount may not exceed:
 - The estimated total project cost, less any state, federal or local incentives provided for the project.
 - The estimated total energy cost savings over the EUL of the loan funded equipment or 20 years, whichever is less.

- Applicant may use utility incentives/rebates to help fund the project. (The above restriction on project cost, less incentives, does not apply to utility incentives/rebates.)
- The applicant may reduce the estimated total project cost or cost of individual projects by using leveraged funding (applicant's own funds).
- Other loan sources may not be used to co-fund the project.
- There is no loan minimum.

III. Disclosures

- Loans funded under this PON originate from the Clean Energy Job Creation Fund.
- By submitting an Application Form, the Applicant agrees to the terms and conditions without further negotiation.
- An executed loan agreement with specific terms and conditions including a promissory note between the borrower and the Energy Commission is required to execute the loan.
- The Energy Commission reserves the right to modify the terms and conditions and promissory note prior to execution of the loan agreement.
- The loan agreement must be fully executed (signed by the borrower and the Energy Commission) before work can begin. Only approved project-related costs incurred within the term of the executed loan agreement that comply with the loan agreement are eligible for reimbursement under the loan. If the loan is not approved or executed, the Energy Commission is not responsible for reimbursement of any costs.
- This is a no-interest loan, and as such, only the payment of the principal amount of the loan is required.
- Funds are available on a reimbursable basis. For each reimbursement request, receipts and invoices in a format acceptable to the Energy Commission must be submitted along with proof of payment. The final ten percent of the loan amount will be retained until the project is completed, and the applicant submits a final report.
- Loans must be repaid from energy and cost savings or other legally available funds within a maximum term of 20 years, and cannot exceed the maximum effective useful life (EUL) of the loan-funded equipment(s).
- The amortization of the loan and repayment schedule will be based on the number of years needed to repay the loan based on energy and cost savings estimates and the final loan amount. Energy and cost savings are based on applicable tariff and operating schedules at the time the loan application is submitted.
- Borrowers are invoiced twice per year, in May and November, after projects are complete. Payments are due within 30 days from receipt of invoice.

- Borrowers are required to provide the Energy Commission with access to energy utility accounts associated with the loan-funded school sites for ongoing meter data information. Sample forms with draft information are attached as Attachment 11. The Energy Commission will provide Borrower with the final forms, which Borrower must sign before final Loan Agreement execution.

IV. Application Submission

REQUIRED DOCUMENTS

Applicants must submit a completed application package with all required attachments.

APPLICATION SUBMITTAL

Applications for this PON can only be submitted using Energy Commission's application submission system, available at <https://gss.energy.ca.gov/>. Note that the system is titled "Grant Solicitation System," but the system processes applications for both grants and loans.

This online tool allows applicants to submit electronic documents to the Energy Commission prior to the date and time specified in this PON.

- First time users must register as a new user to access the system. Applicants will receive a confirmation email after all required documents have been successfully uploaded.
- Applications and supporting documents must be submitted using the online system. Unlocked Microsoft Excel format spreadsheets showing formulas shall be provided to verify all energy saving calculations. Spreadsheets must be readable, contain no errors, and the file must open easily.
- A tutorial of the system will be provided at the pre-application workshop and you may contact the Commission Agreement Officer identified in the questions section of the PON for more assistance.

ORGANIZATION OF APPLICATION

The application package must be organized as follows:

Proposal Cover Page

Table of Contents

1. ECAA-Ed Loan Application for Energy Commission Financing –
Clean Energy Jobs Act Program Interest Rate 0% Attachment 1
2. Summary of Energy Projects in Loan Request Attachment 2
3. Sample Governing Board Resolution Attachment 3
4. California Environmental Quality Act (CEQA) Information/List of Required
Documents for Submittal Attachment 4
5. Jobs Creation Estimate Attachment 5
6. Energy Audit Report Instructions Attachment 6
7. Contacts Attachment 7

For Charter Schools Only

8. Charter Schools Information and Additional Eligibility Requirements Attachment 8
- 8A. Owner Transfer of Energy Savings to School Attachment 8A
- 8B. Certificate of Good Standing for Charter School Applicants Attachment 8B

APPLICATION DOCUMENT DESCRIPTIONS

1. ECAA-Ed Loan Application for Energy Commission Financing – Clean Energy Jobs Act Program Interest Rate 0% (Attachment 1)

Applicants must include a complete loan application form. All information in the application form shall be correct and complete, with applicant certifying that the information in the application is correct and complete to the best of the applicant's knowledge AND that the applicant has read the Terms and Conditions, and will accept them without negotiation if awarded. The application shall include a signature by the authorized person for the LEA.

2. Summary of Energy Projects in Loan Request (Attachment 2)

The Summary of Energy Projects in Loan Request is a summary of project for which a loan is being requested. The Summary identifies the estimates savings, project costs, and payback for each measure.

3. Sample Governing Board Resolution (Attachment 3)

- a) Documentation showing the authority of the applicant to enter into the loan agreement (see Attachment 3, as an example).

A copy of a signed resolution, motion, order, etc. from the applicant's governing board. The resolution, motion, order, etc. must include the finding

on CEQA compliance. If the CEQA finding is in the agenda item, include both the agenda item and the resolution. If the CEQA finding is in the resolution, do not include a copy of the agenda item.

OR

If the applicant does not use resolutions, motions, or orders, include a copy of the law or other document showing the applicant's authority to enter into a loan agreement.

AND

- b) Documentation showing the job title of the individual authorized to apply for the loan and execute the loan agreement. In most cases, the title of the individual will be listed in the resolution, motion, or order.

OR

If the applicant does not use resolutions, motions, or orders, the applicant must include other documentation showing the job title of the authorized individual.

4. California Environmental Quality Act (CEQA) Information/List of Required Documents for Submittal (Attachment 4)

CEQA requires public agencies to identify the significant environmental impacts of their actions and to avoid or mitigate them, if feasible. Applicants seeking funding are required to provide information and documents for the Energy Commission's environmental review process. See Attachment 4 for additional information and specific details about required documents applicant must submit.

5. Job Creation Estimate (Attachment 5)

As the funding source for this PON is the Clean Energy Job Creation Fund, an estimate of clean job creation is required. A Job Creation Estimate calculator is provided for your convenience.

6. Energy Audit Report Instructions (Attachment 6)

The energy audit report is required in support of the loan application. Further, all saving calculations shall be provided in order to verify savings.

7. Contacts (Attachment 7)

Contact person at the LEA.

8. Charter Schools Information and Additional Eligibility Requirements (Attachment 8)

Requires Charter Schools to disclose information about their facility's ownership or lease terms.

A. Owner Transfer of Energy Savings to School (Attachment 8A)

For privately owned facilities, the property owner's certification that promises energy savings from the loan will be passed on to the school.

B. Certificate of Good Standing for Charter School Applicants (Attachment 8B)

The Certificate of Good Standing is for the authorizer to certify that the school has authority to operate and is not under investigation, is an active charter, and has not been abandoned.

ADDITIONAL DOCUMENTS REQUIRED AND UTILITY DATA

Once recommended for a proposed award, applicants will be required to provide additional documentation. Applicants will be required to complete and submit utility data release forms before loan document signing, authorizing the Energy Commission to access utility data 12 months prior to measure installation and ongoing at the school site level until the loan is repaid in full. Public Resources Code Section 26240(a) requires an entity that receives funds from the Clean Energy Job Creation Fund to authorize its local electric and gas utilities to provide 12 months of past and ongoing usage and billing records at the school facility site level to the Energy Commission. The utility data release forms will allow the Energy Commission to access both historical (past 12 months) and future utility billing data. This data will help quantify the costs and benefits of funded projects. See Attachment 11 for sample forms that applicants will be required to submit to the Energy Commission prior to signing the loan agreement.

In addition, borrower will be required to submit a project completion report 12-15 months after project is completed. A sample of the final report is provided as Attachment 12.

V. Evaluation Process and Criteria

EVALUATION OF LOAN REQUEST

Evaluation of loan request applications will consist of four steps: (1) administrative screening, (2) technical evaluation screening, (3) scoring, and (4) competitive ranking. The entire evaluation process from the receipt of applications to the posting of the Notice of Proposed Award is confidential.

Application Screening: Steps 1 and 2

The Contracts, Grants and Loans (CGL) Office will screen applications for compliance with the Administrative Screening Criteria shown below.

The Evaluation Committee will screen applications for compliance using the Technical Evaluation Screening Criteria shown below. The Evaluation Committee consists of Energy Commission staff.

Applications that fail any of the Administrative Screening Criteria or any of the Technical Evaluation Screening Criteria shall be disqualified and eliminated from further evaluation for this PON.

Step 1: Administrative Screening Criteria

The Energy Commission's Office will perform a review of the Administrative Screening Criteria to verify that:

1. The application is received by the Energy Commission's CGL Office by the due date and time specified in the Key Activities and Dates of this PON. No late applications will be accepted.

2. The requested funding is no more than the maximum amount of \$3 million per applicant.
3. All required documents are submitted and complete, including signatures.
4. Application's supporting documents spreadsheets must be in Microsoft Excel format. The spreadsheets must be readable, contain no errors, and file must open easily.
5. The applicant is an LEA and is applying in the appropriate Application Category. *(If the applicant submits an application in an incorrect Application Category, it will be disqualified.)*
6. Applicant is on the list of LEAs in Attachment 9 (California Department of Education List of Free and Reduced Price Meal Program Including Student Enrollment by Region).
7. Only one application per LEA is submitted.
8. The application does not contain any confidential information or identify any portion of the application as confidential.
9. The applicant provides the required authorizations and certifications.
10. The applicant has not included a statement that is contrary to the required authorizations and certifications. This includes: the applicant has not included a statement or otherwise indicated that it will not accept the Terms and Conditions, or that acceptance is based on modifications to the Terms and Conditions.

Step 2: Technical Evaluation Screening Criteria

Applications passing all Administrative Screening Criteria will then be reviewed based on the technical evaluation screening criteria in this PON. The Evaluation Committee will evaluate and verify the accuracy of information provided and will perform technical evaluation screening to verify that:

1. Project is an eligible energy project.
2. Application includes projected annual energy and cost savings (kW, kWh, natural gas, propane, oil, etc.) that are substantiated by an energy audit.
3. The energy audit contains all the information according to the Energy Audit Report Instructions provided in the Attachment 6.
4. EUL of individual projects is considered in estimating total cost savings over the life of the project; and that these savings are sufficient to pay back the loan amount within 20 years or the maximum EUL of the project, whichever is less.
5. The applicants must use the Energy Audit Report Instructions provided in Attachment 6 to prepare an energy audit report. Further, all energy cost saving calculations must be shown and provided in Microsoft Excel format to verify savings.
6. Energy and cost savings shall be determined using the applicant's current energy tariff. Escalation of energy rates and soft costs, such as operation and

maintenance savings, will not be considered when determining energy cost savings

7. Leased Facilities: If the project is located in a leased facility, the term of the lease must exceed the repayment period.

If the applicant leases in a privately-owned facility that does not have a separate meter, or the applicant leases a privately-owned facility and the lease payment includes the energy utility cost, the applicant shall provide **Attachment 8A: Owner Transfer of Energy Savings to School** to the Energy Commission.

(Note: The applicant may use EULs provided in the Database for Energy Efficiency Resources (DEER)¹ or the equipment manufacturers' warranty. EULs will be the lesser of the EUL stated in the application or 20 years to allow for repayment of the loan within the 20-year loan period.)

Table 4 below illustrates how the project measure information may be shown.

Table 4: List of Projects

Projects	Project Installation Cost (\$)*, **	Peak Demand Savings (kW)	Annual Electric Savings (kWh)	Annual Natural Gas Savings (therms)	Annual Other Energy Savings (specify units)	Project Annual Cost Savings (\$)	EUL*** (years will be lesser of actual EUL or 20 Years)	Project Cost Savings over EUL (\$)	Simple Project Payback (years)
<i>Example 1: Install (x #) T8 lamps and electronic ballasts</i>	\$450,000	48	266,405	0	0	\$50,617	15.0	\$759,254	8.9
<i>Example 2: Install (x kW) PV Panels</i>	\$400,000		150,000	0	0	\$28,500	17.0	\$484,500	14.0
TOTAL	\$850,000	48	416,405	0	0	\$79,117		\$1,243,754	10.7

In the above example, total savings from two different projects take into account individual EULs; total energy savings is greater than the projects costs and the loan can be paid back in less than 20 years. Since the project cost (\$850,000) is lesser of maximum loan amount (\$3 million) and the total energy cost savings (\$1,243,754), the eligible loan amount will be \$850,000. Simple project payback is calculated as the project installation cost (\$) divided by the annual electric savings (kWh).

**Project Installation Cost shall include all labor, engineering, construction, materials, equipment, inspection, demolition (if applicable), and removal (if applicable) less equipment salvage value (if applicable).*

*** Loan amount will be lesser of \$3 million or the actual project cost.*

¹ <http://www.deeresources.com>

*** Identify if EUL used is from the DEER database or a manufacturer's warranty. If manufacturer warranty exceeds DEER EUL, please provide proof of warranty for product.

Only the applications passing both the Administrative Screening Criteria (Step 1) and the Technical Evaluation Screening Criteria (Step 2) will move to Step 3 for Scoring, and Step 4 for Competitive Ranking.

Step 3: Scoring

The score of each application will consist of the total of two factors:

1. Fifty (50) percent of the weighted factor will be given for the percentage of the energy savings using a baseline of energy consumption before implementing energy project.
2. Fifty (50) percent of the weighted factor will be given for the percentage of students eligible for free and reduced price meals (FRPM) in the prior year.

Step 4: Competitive Ranking

Based on their rank, applications will be recommended for approval at an Energy Commission business meeting. In the case of a tie, the application with the shorter payback period will rank higher.

The example in Table 5 explains ranking of three proposals submitted in the same LEA Application Category. As shown in the example, applicant 1 and 2 are tied in the same rank. In this case, whichever application has a shorter payback period will be given preference in awarding of the loan.

Table 5: Ranking Example

	Evaluation Criteria						Ranking
	Free and Reduced Price Meals Program		Energy Savings				
Applicant	% of FRPM Students	Weighting Factor	% of Baseline Usage	Weighting Factor	Total Score	Expected Paybck Period (yrs)	
1	20%	50%	80%	50%	50.00	15	3
2	50%	50%	50%	50%	50.00	12	2
3	80%	50%	40%	50%	60.00	17	1

Applicants with higher percentages of FRPM students and energy savings (as a percentage of their baseline) will rank higher.

The Energy Commission will award the highest ranked projects in each Application Category until available funds for each Application Category are exhausted or there are insufficient funds remaining in the Application Category for the next eligible applicant.

Grounds for Rejection of Loan Request Application or Cancellation of Award

In addition to the Administrative Screening Criteria, and the Technical Evaluation Screening Criteria, the Energy Commission reserves the right to reject an application and/or cancel an award if at any time during the process, the following circumstances are discovered:

- The application contains false or intentionally misleading statements or references that do not support the application.
- The application is intended to erroneously and intentionally mislead the state in its evaluation of the application.
- The application does not fully comply with the PON in a material way.
- The applicant is non-responsive to a Notice of Proposed Award (NOPA) for 14 calendar days.
- It is determined that the Energy Commission's CEQA review for a proposed project cannot be completed prior to the scheduled business meeting.
(Note that before approval of a loan at a business meeting, the Energy Commission must comply with CEQA, including an independent review of CEQA-related information. Even when the applicant has provided this information, the Energy Commission may not be able to complete its CEQA review prior to the scheduled business meeting, regardless of the applicant's diligence in submitting information for the Energy Commission's CEQA review.)
- The applicant fails to sign the final loan agreement within 30 days of the date the Energy Commission sends the agreement.

NOTICE OF PROPOSED AWARD

The results of the screening, scoring, and ranking will be posted in a NOPA along with ranking order of applications, and the total funding level for this PON. The Commission will post the NOPA at the Energy Commission's headquarters in Sacramento, on the Energy Commission's website, and will mail the NOPA to all parties that submitted an application.

DEBRIEFINGS

Unsuccessful applicants may request a debriefing after the release of the NOPA. A request for debriefing must be received no later than 15 days after the NOPA is released.

VI. Administration

DEFINITION OF KEY WORDS

Important definitions for this PON are presented below:

Word/Term	Definition
Applicant	Respondent to this PON
Application	Formal written response to this document from applicant
Borrower	Respondent to this PON that is selected for funding
Btu	British Thermal Unit
CEQA	California Environmental Quality Act
CGL	Contracts, Grants, and Loans Office

ECAA-Ed	Energy Conservation Assistance Act – Education Subaccount
Energy Audit	An energy audit is an analysis of energy flows, for energy conservation and efficiency in a building, process, or system to reduce the amount of energy input into the system without negatively affecting the output(s).
Energy Commission	California Energy Commission
EUL	Estimated Useful Life
FRPM	Free and Reduced Price Meals
LEA	Local Educational Agency means a county office of education, school district, charter school, or state special school.
NOPA	Notice of Proposed Award
PON	Program Opportunity Notice, which includes the application document and all its attachments and exhibits
State	State of California
Owner Transfer of Energy Savings to School	A statement by owner of privately-owned property indicating energy savings will be passed on to LEA.

COST OF DEVELOPING APPLICATION

The applicant is responsible for the cost of developing an application, and this cost cannot be charged to the state. The Bright Schools Program (BSP) can assist in preparing an energy audit for an LEA. Information on BSP can be found at the following link: <http://www.energy.ca.gov/efficiency/brightschools/>.

CONFIDENTIAL INFORMATION

The Energy Commission will not accept or retain any applications that have any portion marked confidential or contain any confidential information. Applications containing confidential information or with any portion marked confidential will be disqualified.

The entire evaluation process from receipt of application, to the posting of the NOPA is confidential. On the NOPA posting date, or date of PON cancellation, all applications and related material submitted in response to this PON becomes a part of the property of the state and public record, and will not be kept confidential.

PON CANCELLATION AND AMENDMENTS OF PON

It is the policy of the Energy Commission not to solicit applications unless there is a bona fide intention to award a loan agreement. However, if it is in the best interest of the people of the State of California, the Energy Commission reserves the right to do any of the following:

- Cancel this PON.
- Revise the amount of funds available under this PON.
- Amend this PON, as needed.
- Reject any or all applications received in response to this PON.

If the PON is amended, the Energy Commission will send an addendum to all parties who requested the PON, and will post it on the Energy Commission's website www.energy.ca.gov/contracts.

ERRORS AND OMISSIONS

If an applicant discovers any ambiguity, conflict, discrepancy, omission, or other error in this PON, the applicant shall immediately notify the Energy Commission of such error in writing, and request modification or clarification of the document. Modifications or clarifications will be given by written notice to all parties who requested the PON, without divulging the source of the request for clarification. The Energy Commission shall not be responsible for failure to correct errors.

MODIFICATION OR WITHDRAWAL OF APPLICATION

An applicant may, by letter to the Commission Agreement Officer at the Energy Commission, withdraw or modify a submitted application before the deadline to submit applications. Applications cannot be changed after the deadline. An application shall have no expiration date. For example, a statement such as the following is grounds for disqualification, "This application and the budget are valid for 60 days."

IMMATERIAL DEFECT

At the sole discretion of the Energy Commission, it may waive any de minimis or immaterial defect or deviation contained in an applicant's application. The Energy Commission's waiver shall in no way modify the application or excuse the successful applicant from full compliance.

APPLICANTS' ADMONISHMENT

This PON contains the instructions governing the requirements for an applicant to be submitted by interested applicants, the format in which the technical information is to be submitted, the material to be included, the requirements which must be met, and applicant responsibilities. Applicant is responsible to carefully read the entire PON, ask appropriate questions in a timely and prescribed manner, submit all required responses in a complete manner by the required date and time, and make sure that all procedures and requirements of the PON are followed and appropriately addressed.

LOAN AGREEMENT REQUIREMENTS

The loan application shall be incorporated by reference into the final loan agreement. See the sample loan agreement terms and conditions included in this PON.

All proposed loan awards must be scheduled and considered at an Energy Commission business meeting for approval by the Energy Commission.

NO LOAN AGREEMENT UNTIL SIGNED & APPROVED

The Energy Commission will send the approved loan agreement, including the general Terms and Conditions and any additional terms and conditions, to the Borrower for review, approval, and signature. Once the Borrower signs, the Energy Commission will fully execute the loan agreement. Borrowers are approved to begin the project only after full execution of the loan agreement.

The Energy Commission reserves the right to modify the award documents prior to executing the loan agreement.



California Energy Commission

Pre-Application Workshop

ECAA-Ed Competitive Loan Program PON-18-101

Local Assistance and Financing Office
Efficiency Division
California Energy Commission
February 20, 2019



California Energy Commission

Agenda

Time	Topic
1:30 pm	Welcome and Introductions <ul style="list-style-type: none">• Housekeeping• Solicitation Purpose, Background• Key Dates
1:40 pm	Submission Requirements and Funding Criteria <ul style="list-style-type: none">• Eligible Applicants• Eligible and Ineligible Projects• Application Screening and Award Process• Funding Criteria• Grounds for Rejection
2:05 pm	Application Submission <ul style="list-style-type: none">• Online Application submission Tutorial
2:15 pm	Questions and Answers



Housekeeping

- In case of emergency
- Facilities
- Solicitation Documents and today's presentation can be found at:

www.energy.ca.gov/contracts/efficiency.html#PON-18-101



Purpose and Background

- Energy Conservation Assistance Act – Education Subaccount (ECAA-Ed)
- SB110 added unused Proposition 39 funds to ECAA-Ed to be disbursed on a competitive basis
- Loan funds at 0% interest to benefit local educational agencies for energy efficiency & renewable energy projects



California Energy Commission

Key Dates

Activity	Action Date
✓ Solicitation Release	February 5, 2019
Pre-Application Workshop	February 20, 2019
<u>DEADLINE FOR WRITTEN QUESTIONS</u>	<u>February 27, 2019</u>
Distribute Questions and Answers	March 8, 2019
<u>DEADLINE TO SUBMIT APPLICATION</u>	<u>May 31, 2019 by 5:00 pm</u>
Post Notice of Proposed Award (NOPA)	July 15, 2019
Anticipated Energy Commission Business Meeting Date	September 11, 2019
Anticipated Agreement Start Date	September 2019



Submission Requirements and Funding Criteria



Eligible Applicants

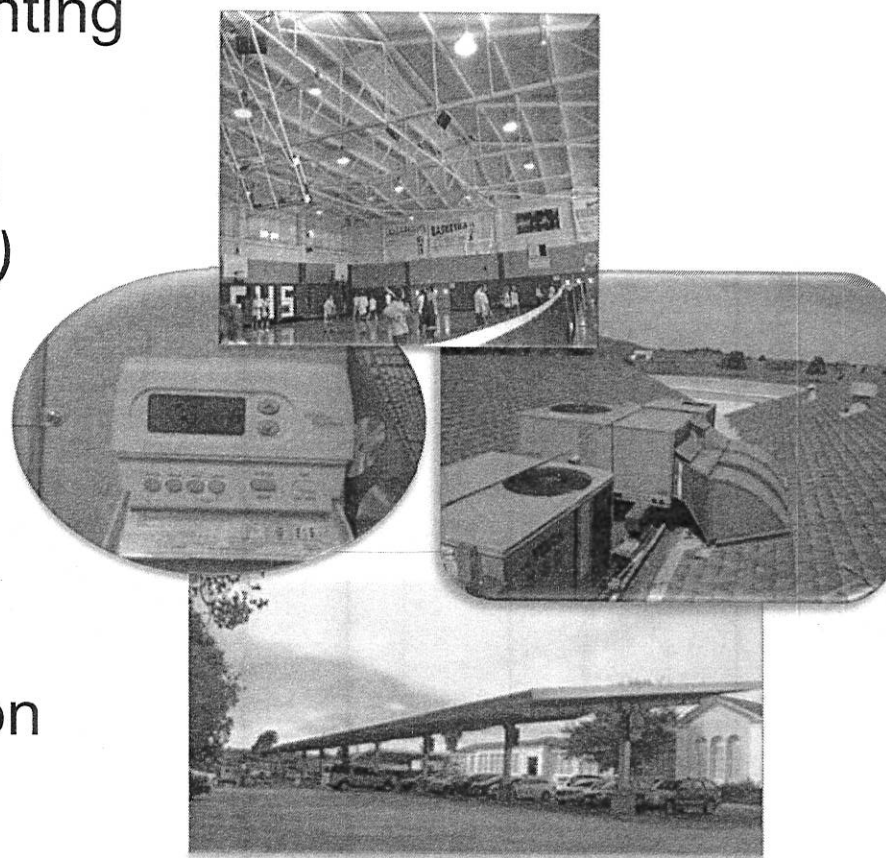
Local Education Agencies (LEAs)

- Public School Districts (K-12)
- County Offices of Education
- Charter Schools
- State Special Schools



Examples of Eligible Projects

- Interior and Exterior Lighting Systems
- Heating, Ventilation and Air-Conditioning (*HVAC*)
- Controls/Thermostats
- Pumps and Motors
- Plug Loads
- Building Envelope
- Clean Energy Generation (solar photovoltaic)





Examples of Ineligible Projects

- Equipment that is not owned by the LEA (e.g. power purchase agreements and third party owned battery storage systems)
- Projects previously funded with an ECAA loan
- Projects already installed
- New construction



Program Funding Criteria

1. Geographic diversity
2. Size of LEAs student population
3. Percentage of students eligible for free or reduced-price meals (FRPM)
4. Project energy savings



California Energy Commission

Geographic Diversity



Regions Divided as:

Green = North

Purple = Central

Pink = South

Yellow = Los Angeles County

Method: There is approximately 1.5 million student population by geographic region



Size of LEAs student population

- Tier 1 - Up to 1,000 students
- Tier 2 - $>1,000$ to $<2,000$ students
- Tier 3 - $>2,000$ students



Free and Reduced Price Meal Program (FRPM)

- Percent of LEA's students receiving FRPM
- Data comes from California Department of Education
- Data is certified February 1, 2018



Project Energy Savings

Percentage of annual energy savings



Application Screening Criteria

Applications must be received online by May 31, 2019 5:00 pm – no exceptions

Applications must include all documents listed in the Program Opportunity Notice (PON), such as:

- Eligible energy measures
- Required authorizations and certifications
- Required back-up documentation



California Energy Commission

Funding Amounts by Tier and Region

North <input type="checkbox"/>		
Tier	Max Loan Amount	Total Funding
1	\$3,000,000	\$3,000,000
2	\$3,000,000	\$3,000,000
3	\$3,000,000	\$3,000,000
	TOTAL	\$9,000,000

Central <input type="checkbox"/>		
Tier	Max Loan Amount	Total Funding
1	\$3,000,000	\$3,000,000
2	\$3,000,000	\$3,000,000
3	\$3,000,000	\$3,000,000
	TOTAL	\$9,000,000

South <input type="checkbox"/>		
Tier	Max Loan Amount	Total Funding
1	\$3,000,000	\$3,000,000
2	\$3,000,000	\$3,000,000
3	\$3,000,000	\$3,000,000
	TOTAL	\$9,000,000

Los Angeles County <input type="checkbox"/>		
Tier	Max Loan Amount	Total Funding
1	\$3,000,000	\$3,000,000
2	\$3,000,000	\$3,000,000
3	\$3,000,000	\$3,000,000
	TOTAL	\$9,000,000



California Energy Commission

Funding Amount

Maximum Loan \$3,000,000

Lesser of:

- Total Energy Costs Savings over the Estimated Useful Life (EUL) of Measures
- Actual Project Cost



FRPM Point Scores

FRPM participation provided by the California Department of Education

FRPM multiplied by weighing factor of 50%

$$\frac{\text{Number of students eligible for FRPM}}{\text{Total Enrollment}} \times 50\% \times 100$$



Energy Savings

Baseline energy consumption before
implementing energy project

Energy savings multiplied by weighing factor of
50%

$$\frac{\text{Energy Savings}}{\text{Baseline Energy Use}} \times 50\% \times 100$$



Energy Savings Calculations

Step 1 – Energy Benchmarking

- 12 Consecutive Months Energy Consumption Data
- Convert Electricity, Natural Gas, Propane, and Fuel Oil Consumption into MMBtu
- Conversion Factors:

Electricity	10,716	Btu/kWh
Natural Gas	100,000	Btu/therm
Propane	92,500	Btu/gal
Fuel Oil	138,500	Btu/gal



Energy Savings Calculations

Step 2a – Energy Savings

- Estimate Annual Energy Savings from EACH Measure
 - Energy Saving Method Must be Articulated
 - Calculations and Assumptions (if any) must be provided in Audit Report
 - All calculations must be provided in an easily verifiable spreadsheet (e.g. MS Excel)
 - If software is used, the output must be provided with assumptions (if any)
- Convert Each Measure's Annual Energy Savings into MMBtu



Energy Savings Calculations

Step 2a – Energy Savings

- Multiply Each Measure's Annual Energy Savings (MMBtu) with its Respective EUL to get **Total Energy Savings Over Measure's Life Span**

(EUL for ECAA-Ed Loans will be the Lesser of Actual EUL of the EEM or 20 Years)

- Add Individual Energy Savings (MMBtu) for All Measures to **Estimate Total Energy Savings From the Project**



Energy Savings Calculations

Step 2a – % of Energy Savings

% of Energy Savings =

Energy Savings (MMBtu) \div

Energy Benchmarking (MMBtu) to get the



Energy Dollar Savings Calculations

Step 2b – Total Dollar Cost Savings from Measures

- Multiply Annual Energy Cost Savings from Each Measure with Respective EUL to get **Total Cost Savings from the Measure over its EUL**
- Add Total Cost Savings from All Measures to get **Total Savings from the Project**



Energy Savings Calculations

Step 2c – Role of Simple Payback Period

- Add First Year's Cost Savings from each Measure to get **Total First Year Cost Savings**
- Divide Project Cost by Total First Year Cost Savings to get **Simple Payback** period
- If the Final Score of Two Applications is the Same, the Application with the Shorter Simple Payback will be Ranked Higher



California Energy Commission

Example of FRPM and Energy Savings Calculation/Total Score/Ranking

	Evaluation Criteria						Ranking
	Free and Reduced Meals Program		Energy Savings				
Applicant	% of FRPM Students	Weighing Factor	% of Baseline Usage	Weighing Factor	Total Score	Expected Payback Period (yrs)	
1	20%	50%	80%	50%	50.00	15	3
2	50%	50%	50%	50%	50.00	12	2
3	80%	50%	40%	50%	60.00	17	1



Program Implementation

Funding Awarded by Competitive Solicitation

- Limited time period to apply
- Application subject to administrative, technical, and financial evaluation criteria
- Energy Commission reviews and scores
- Application ranking is based on final overall score
- Competitive loans approved at CEC Business Meeting



Grounds for Application Rejection

Examples:

- Contains false or misleading information
- Does not comply with PON
- Applicant is non responsive to a Notice of Proposed Award for 14 days
- CEQA review will not be complete prior to the scheduled CEC business meeting
- Applicant fails to sign the final loan agreement within 30 days



California Energy Commission

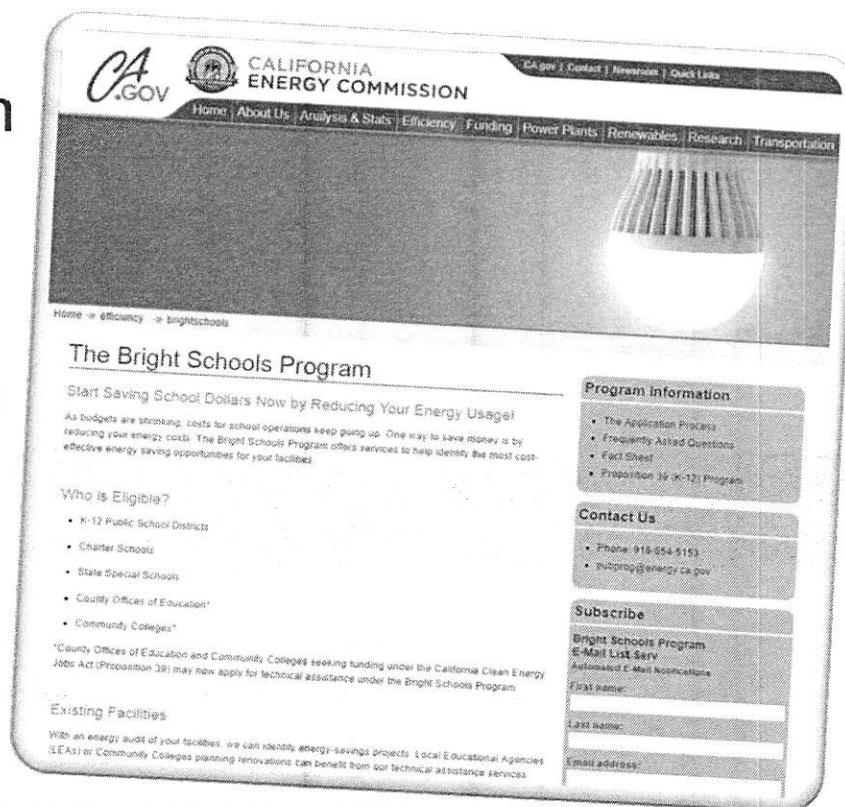
Bright Schools Program (Technical Assistance)

Apply, Apply, Apply!!!

Technical Assistance program that provides energy audit services to LEAs.

This services is provided on a first come, first served basis.

A simple application is all that's needed to get started





Online Application Submission

- Loan applications have to be submitted online using CEC's Grant Solicitation System (GSS)
- Tutorial video for applicants
https://www.energy.ca.gov/contracts/GSS/GSS_How_to_Apply_Video.mp4
- Please note program staff can NOT discuss the PON with interested parties as it is a competitive process.



California Energy Commission

Questions and Answers

Please send all PON related questions in written form
to:

Gordon Kashiwagi
Commission Agreement Officer
Gordon.Kashiwagi@energy.ca.gov

**Deadline to submit questions is
February 27, 2019!**

Nicasio School District

Since 1862

Board of Trustees

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

To: Nicasio School District Board of Trustees
From: Jan La Torre-Derby, Interim Superintendent
Date: March 7, 2019
Re: Action: Professional Engineering Contract

Objective:

To consider a contract agreement between Nicasio School District and acme Engineering, inc. to address the Nicasio School water system.

Background:

The water system at Nicasio School must be in compliance with state regulations. For many years, efforts have been made to ensure compliance with state requirements.

Acme Engineering Inc. has outlined a scope of work to perform professional engineering services for Nicasio School District. Scope of work includes:

1. Revision of Plans
2. Construction Drawings
3. Permit Documentation
4. Bid Process
5. Construction Services
6. Meetings with Stakeholders

Clients are responsible for reimbursable expenses, consultant costs, permits/fees and lab testing.

Funding Source/Cost:

TBD/\$34,000

Recommendation:

Staff recommends review of the request and direction to staff.

February 6, 2019

Holly McArthur
Nicasio School District
5555 Nicasio Valley Road
Nicasio, CA

Dear Ms. McArthur,

Acme Engineering Inc. is pleased to provide this proposal for professional engineering services for the additions, edits and changes to the water system engineering report, the development of construction drawings and specifications, bid process and the completion of the water system permit application package.

The scope of work shall consist of the following items:

Scope of Work:

Item 1 – Revision of Plans in accordance with State Water Resources Control Board, Division of Financial Assistance based on previous correspondence and conversations.

- a. Construction Drawing and Project Specifications.
- b. Update Cost Estimate to including a detailed cost breakdown of each line item and a revision to the total project cost.
- c. Bid document preparation.

Item 2 -- Construction drawings and specifications shall be submitted to the Division of State Architect (DSA) for approval.

- a. Submittal meetings and modifications to designs based on DSA plan review.

Item 3 -- Completion of permit documentation and paperwork required by the state water control board for the Amended Water System Permit.

- a. Completion of documents required by the State Water Control Board for permit approval of the changes of the water system outlined in the engineering report, construction drawing and specifications in Item 1. Such as an update to the Operational Plan, Material Data Sheets, Emergency Plan and Sample Plan.

Item 4 -- Bid process.

- b. Solicitation of bids from 3 contractors.
- c. Review of received bid packages.
- d. Bid award after coordination with owner & State Water Resources Control Board.

Item 5 – Construction Services

- a. Construction inspection services (limited to 5).
- b. Final Review of Construction and As Built Documentation supplied by contractor.

Acme Engineering, Inc.

Item 6 -- Meetings with Clients, County Staff, government officials and consultants.

- a. Site meetings.
- b. Consultation meetings.

Exclusions:

- a. Items not listed under Scope of Work.

Client Responsibilities:

- a. Reimbursable expenses.
- b. Government/consultant costs.
- c. Permit application fee.
- d. Lab testing fees.

Acme Engineering Inc. proposes to perform the above scope of services on a fixed fee basis in the amount of \$34,000. Acme Engineering Inc shall be considered a priority claim for all project payments. The payment schedule shall be as follows:

- 80% of the fixed fee shall be billed after Items 1-3 have been completed.
- Remaining balance shall be billed at the completion of Items 4 & 5.

If there are additional items regarding the project that have not been addressed, please contact me so that we may discuss them. I may be reached at my office 707-253-2263. Acme Engineering, Inc. looks forward to working with you on this project.

If the above is acceptable, please execute our contract and return.

Sincerely,



Jon Terry, P.E.
Principal
R.A.E. AG507
R.C.E. C62293
Acme Engineering Inc.

AGREEMENT ON CONSULTING ENGINEER SERVICES

This Agreement ("Agreement") is entered into as of February __, 2019 by ACME Engineering Inc., a California Corporation ("Engineer") whose address is 1700 Soscol Avenue, Suite 9, Napa, California 94559 and Nicasio School District ("Client") whose mailing address is 5555 Nicasio Valley Road, Nicasio, California with reference to the following facts and pursuant to the terms set forth below. For the following Project:

Professional consultation services for Nicasio School Water System Construction Design and Permit Services at 5555 Nicasio Valley Road, Nicasio, California. The scope of work is based on a conference call discussion with Holly McArthur (Nicasio School District Contact), Marianne Watada (State Water Control Board Associate Sanitary Engineer), and Fabian Ramos (Water Resource Control Engineer with Division of Financial Assistance) on September 5, 2018. Refer to **Scope of Work** for a detailed breakdown of scope.

1. Compensation: The professional fee for the full scope of work will be a time and expense fee, or based on the percentage of work completed if a fixed fee is arranged.

Refer to **Standard Billing Rates** for a detailed breakdown of fees.

2. Definitions: The term "Engineer" as used herein shall include ACME Engineering Inc., ACME Engineering Inc. employees, agents and consultants, subsidiaries, successors, and assigns. The term "Client" as used herein shall include Client, Client's employees, agents, consultants, subsidiaries, successors, and assigns.

3. Prompt Payment: Payment is due net thirty (30) days from invoice date. Late charges of 1.5% per month (18% per annum) will accrue on past due invoices. Failure of the Client to make payments to the Engineer in accordance with this Agreement shall be considered substantial nonperformance and is sufficient cause for the Engineer to either suspend or terminate services.

4. Additional Services: Should Scope of Work under this agreement change, or if the Client requests additional services not covered in the Scope of Work, Engineer will forward a written request for additional services to Client. Additional services include among others, revisions due to changes in the scope, quality or budget and those items that are not reasonably incidental to or specifically mentioned in **Scope of Work**. All additional services will be billed on a time and expense basis in accordance with Engineer's then prevailing **Standard Billing Rates**.

5. Independent Contractors: The relationship of Engineer to Client shall at all times be that of an Independent Contractor. Engineer shall not be liable for the acts of Client or its agents in performing work, except in the case of damages or injuries caused solely by the negligence of the Engineer.

6. Document Ownership: Drawings, specifications and other documents, including those in electronic form, prepared by the Engineer are instruments of Service for use solely with respect to this Project. The Engineer shall be deemed the authors and owners of their respective Instruments of Service and shall retain all common law, statutory and other reserved rights, including copyrights.

7. Insurance: During the performance of the Services under this Agreement, Engineer shall maintain the following insurance:

- (1) General Liability Insurance; shall be endorsed to include completed operations and blanket contractual liability coverage, with a limit of not less than \$1,000,000 per occurrence and \$2,000,000 annual aggregate.
- (2) Automobile Liability Insurance, with a combined single limit of not less than \$1,000,000 for each person and not less than \$1,000,000 for each accident.
- (3) Professional Liability Insurance with limits of not less than \$1,000,000 per claim and annual aggregate.

Upon client request Engineer shall furnish Client, prior to performing Services under this Agreement, certificates of insurance which shall include a provision that such insurance shall not be canceled without at least thirty days written notice to Client.

8. Client Provided Data: The Engineer shall indicate to the Client the information needed for rendering of services hereunder. The Client shall provide to the Engineer such information as is available to the Client and the Client's consultants and contractors, and the Engineer shall be entitled to rely upon the accuracy and completeness thereof.

9. Indemnification: The Client shall indemnify and hold the Engineer harmless from all claims, demands or liability resulting from the performance of this Agreement, except for loss caused solely by the negligence of the indemnitee.

10. Severability: If a court or an arbitrator of competent jurisdiction holds any provision of this Agreement to be illegal, unenforceable, or invalid in whole or in part for any reason, the validity and enforceability of the remaining provisions, or portions of them, will not be affected.

11. Time: Time is of the essence of each and every provision of this Agreement.

12. No Third-Party Beneficiaries: This Agreement is entered into for the sole protection and benefit of Engineer and Client. No other person or entity shall be a direct or indirect beneficiary of, or shall have any direct or indirect cause of action or claim in connection with, this Agreement.

13. Integration: This Agreement and all exhibits referred to in this Agreement constitute(s) the final, complete, and exclusive statement of the terms of the agreement between the parties pertaining to the subject matter of this Agreement and supersedes all prior and contemporaneous understandings or agreements of the parties. No party has been induced to enter into this Agreement by, nor is any party relying on, any representation or warranty outside those expressly set forth in this Agreement.

14. Attorney Fees: In any action brought to enforce any provision of this Agreement, the losing party shall pay the prevailing party's reasonable attorney fees and costs.

15. Suspension: If the Project is suspended by the Client for more than 90 consecutive days, the Engineer shall be compensated for expenses incurred in the interruption and resumption of the Engineer's services. The Engineer's fees for the remaining services and the time schedules shall be equitably adjusted.

16. Termination for Convenience: Either party may terminate this Agreement at any time with or without cause upon giving the other party ten (10) - days written notice. In the event of such termination, Engineer will be paid in accordance with this Agreement for the services rendered and expenses incurred or committed to prior to the effective date of notice of termination.

17. Claims for Consequential Damages: The Engineer and the Client waive consequential damages for claims, disputes or other matters in question arising out of or related to this Agreement. This mutual waiver is applicable, without limitation, to all consequential damages due to either party's termination. Engineer's liability for all other damages shall not exceed the value of the services under this agreement.

18. Mediation: Any claim, dispute or other matter in question arising out of or related to this Agreement shall be subject to mediation as a condition precedent to arbitration or the institution of legal or equitable proceedings by either party. If such matter relates to or is the subject of a lien arising out of the Engineers services, the Engineer may proceed in accordance with applicable law to comply with the lien notice or filing deadlines prior to resolution of the matter by mediation or by arbitration.

Acme Engineering, Inc.

19. Arbitration: Any claim, dispute or other matter in question arising out of or related to this Agreement shall be subject to arbitration. The demand for arbitration shall be filed in writing with the other party to this Agreement and with the American Arbitration Association within a reasonable time after the claim, dispute or other matter in question has arisen. The award rendered by the arbitrator or arbitrators shall be final, and judgment may be entered upon it in accordance with applicable law in any court having jurisdiction thereof.

20. Governing Law: This Agreement, and any dispute arising from the relationship between the parties to this Agreement, shall be governed by California law, including any laws that direct the application of another jurisdiction's laws.

SPECIAL PROVISIONS (as applicable):

Date: _____

ACME Engineering, Inc.,
a California corporation

By: _____

Name: _____

Title: _____

Date: _____

Client: _____

By: _____

Name: _____

Title: _____

To: Nicasio School District Board of Trustees
From: Margie Bonardi, Chief Business Official
Date: March 7, 2019
Re: 2018-19 Second Interim Report

Objective:

To update and report changes to revenues and expenditures that have occurred since the district revised its adopted budget in October 2018 until the end of the seventh month of the current fiscal year, January 2019.

Background:

Local education agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The First Interim report is due December 15 for the period ending October 31. The Second Interim Report is Due March 15 for the period ending January 31.

Funding Source/Cost:

Interim reports cover all revenues and expenditures which have been changed (revised) since budget adoption in June 2018. Revisions cover any/all categories of district finance including both unrestricted and restricted resources from local property tax/LCFF, Federal, State and Local programs.

Recommendation:

Staff recommends approval of the district's Second Interim Report

NICASIO SCHOOL DISTRICT

2018-19 SECOND INTERIM REPORT

NICASIO SCHOOL DISTRICT
2018-09 Second Interim Budget Memo
March 7, 2019

KEY POINTS - REVISED BUDGET

General Fund 01 -

Revisions were minor to both Revenue and Expenditure accounts.

Changes to Revenue include:

State Revenue increase of \$1,312 for a Classified Staff Development Grant and adjustment to the one time Mandated Cost Grant.

Local revenue increase of \$ 5,244 for approved grades 3, 4, and 5 field trip contributions which are offset by the contract for the field trip in expenditures.

Changes to Expenditures include:

Certificated Salaries: Increase of \$ 1,000 for substitute teacher costs

Classified Salaries: Increase of \$ 2,000 for translation services

Benefits: Increase to support increased salaries

Books/Supplies: Decrease of \$ 4,732 Transfer to Library Contract, reduction of Textbook budget

Services/Contracts: Increase of \$ 14,196 includes increase for Library Contract, 3, 4. 5th grade field trip, general repairs

Other Outgo/Excess Cost: Decrease of \$ 17,766 for services to Special Education students (speech, resource) provided by the Marin County Office of Education (MCOE).

Impact to the District's ending balance: Second Interim revisions:

- District is no longer deficit spending in the current year
- District has an ending balance that meets board required reserves in the current year and two years out

Deferred Maintenance Fund 14 -

No budget revisions to Fund 14th

NICASIO SCHOOL DISTRICT

CURRENT YEAR COMPARISON - BUDGET / 1ST INTERIM / 2ND INTERIM
General Fund Revisions - Second Interim March 7, 2019

2018-19	Adopted Budget	First Interim Revisions 12-06-18	Second Interim Revisions 3/7/2019	Increase/Decrease From 1st Interim
Revenues:				
Revenue Limit Sources 8010-8099	700,372	708,223	1 708,223	-
Federal Revenue 8100-8299	20,674	20,405	2 20,347	(58)
Other State Revenues 8300-8599	42,798	50,598	3 51,910	1,312
Other Local Revenues 8600-8799	277,247	281,474	4 286,718	5,244
Total Revenues	1,041,091	1,060,700	1,067,198	6,498
Expenditures:				
Certificated Salaries 1000-1999	295,075	292,330	5 293,330	(1,000)
Classified Salaries 2000-2999	172,959	170,867	6 172,867	(2,000)
Employee Benefits 3000-3999	160,483	159,296	7 159,645	(349)
Books and Supplies 4000-4999	26,876	51,724	8 46,992	4,732
Services/Other Operating 5000-5999	282,558	256,633	9 270,828	(14,195)
Capital Outlay 6400-6499				-
Transfers to Agencies (excess costs)	130,976	130,976	10 113,210	17,766
Indirect Costs 7300-7399		-		-
Total Expenditures	1,068,927	1,061,826	1,056,872	4,954
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,836)	(1,126)	10,326	
Beginning Fund Balance	362,996	431,939	431,939	
Adjustments				
Ending Fund Balance	335,160	430,813	442,264	11,452
Fund balance adjusted from 2nd Interim (Actual) with revisions to budgeted Revenue/ Expenditures				11,452

General Fund #01

Budget Revisions for 2nd Interim Report

2. Federal Revenues decrease - Title III	-58
3. Increase State Revenue -	1,312
4. Local Revenue increase for field trips - classroom fundraising	5,244
Total change in general fund revenues	109

NICASIO SCHOOL DISTRICT

5. Increase - substitute costs	
	Total change in certificated salaries
	<u>(1,000)</u>
6.. Increase - Translation costs	
	Total change in classified salaries
	<u>(2,000)</u>
7.. Adjust salary driven benefits for revised salaries	
	Total change in benefits
	<u>(349)</u>
8. Decrease - decrease for transfer of Lottery Funds from Supplies to Contracts	
	Total change in books, supplies & materials
	<u>4,732</u>
9.. Increase staff development: Classified Staff Dev Grant	
Increase - Library Contract (c/o Lottery Funds; Classroom Field Trip 3, 4, 5	
Increase - Districtwide repairs	
	Total change in Services & other operating expenditures
	<u>(14,196)</u>
10. Decrease - Marin County Office of Education Excess Costs - Special Education Services'	
	Total change in Contributions
	<u>17,766</u>
Total change in general fund expenditures	
	4,953
Total change in funding (Revenue/Expenditure at 2nd Interim	
	11,452

NICASIO SCHOOL DISTRICT 2018-19 SECOND INTERIM REPORT

Five_column comparison Includes:

- 1. Original Board Adopted Budget**
- 2. Board Approved Budget - 2018-19 1st Interim revisions**
- 3. 2018-19 Projected budget with 2nd Interim revisions**
- 4. and 5: Multi Year Projections for 2019-20 and 2020-21**

Narrative included with assumptions used for multi- year projections

NICASIO SCHOOL DISTRICT

page 1
2018-19 Second Interim Budget

MULTI YEAR PROJECTIONS - CURRENT YEAR/2019-20 / 2020-2021
2ND Interim

	2018-19 Adopted	2018-19 1st Interim	2018-19 2nd Interim	2019-20 MYP	2020-21 MYP
LCFF Sources					
Federal Revenues	700,372	708,223	708,223	720,697	734,056
State Revenues	20,674	20,405	20,347	20,347	20,347
Local Revenues	42,798	50,598	51,910	44,592	45,867
	277,247	281,474	286,718	286,565	292,612
Total Revenues	1,041,091	1,060,700	1,067,198	1,072,201	1,092,882
Certificated	295,075	292,330	293,330	299,826	306,655
Classified	172,959	170,867	172,867	179,000	180,343
Benefits	160,483	159,296	159,645	176,186	183,234
Supplies	26,876	51,724	46,992	28,542	29,358
Services	282,558	256,633	270,828	265,987	273,595
Capital Outlay	-	-	-	-	-
Transfers to Agencies	130,976	130,976	113,210	123,537	134,691
Total Expenditures	1,068,927	1,061,826	1,056,872	1,073,078	1,107,876
Net Change	(27,836)	(1,126)	10,326	(877)	(14,994)
Beginning Fund Balance	362,996	431,939	431,939	442,264	441,387
Ending Fund Balance	335,160	430,813	442,264	441,387	426,393

Components of Ending Fund Balance

	2018-19 Adopted	2018-19 1st Interim	2018-19 2nd Interim	2019-20 MYP	2020-21 MYP
Restricted	18,975	15,286	13,387	13,357	23,546
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	168,308	76,009	180,811	155,628
	335,160	430,813	336,615	441,387	426,393

Economic Uncertainty - state required

5%

6%

6%

6%

6%

NICASIO SCHOOL DISTRICT

Board reserve for uncertainty	13%	13%	13%	13%	12%
Board reserve for Special Education	4%	4%	4%	4%	4%
Undesignated/Unappropriated	6%	16%	7%	17%	14%

Multi Year Projections: MYP

2019-20

Unrestricted: Revenue

Increase Property tax 1.85%
Federal Revenue flat
Decrease State Rev Mandated Cost 1x \$7800
Increase State Revenue by COLA 3.46%
Dec Local Revenue: School Rules Grant \$1007
Increase Contribution to Special Ed \$10,000

Unrestricted Expenditures

Salaries and benefits:

Increase certificated salaries for step and column 3%
Increase classified salaries for step and column 4%

Increase Health and Welfare benefits for all salary increases including:
1. 6% projected increase for Kaiser
2. STRS increase 1.85% / PERS increase 2.64%

Books, Supplies, Services, Equipment and Other Outgo

Decrease cost of classrm blinds - \$ 5,500 (1x Mandate)
Decrease cost of classrm computer - \$ 1,007 (School Rules)
Decrease contract costs for Principal Induction Program -\$4,000
Decrease cost for Library Contreact -Unrest Lottery -\$ 4,268
Increase books, supplies, services by Projected COLA 3.46%

SECOND INTERIM 2018-19

Restricted Revenue

Federal Revenue flat
Decrease State Rev Class St Dev Grant \$455
Increase State Revenue by COLA 3.46%
Decrease Local Revenue; Field Trip Contributions \$5,014
Increase Parcel Tax by 3% \$ 5,871
Decrease Contribution to Special Ed - carryover balance

Restricted Expenditures

Salaries and benefits:

Increase certificated salaries for step and column 3%
Increase classified salaries for step and column 4%
(Three classified employees - no step movement)

Increase Health and Welfare benefits for all salary increases including:
1. 6% projected increase for Kaiser
2. STRS increase 1.85% / PERS increase 2.64%

Books, Supplies, Services, Equipment and Other Outgo

Decrease cost of books/supplies from c/o funds -\$14,752
Decrease cost of contract costs for:
1. Classified staff dev -\$ 455
2. Field trip donations -\$ 5014
Increase books, supplies, services by Projected COLA 3.46%

Increase Excess Costs (\$p Ed) by 10%

NICASIO SCHOOL DISTRICT

2020-21

Unrestricted: Revenue

Increase Property tax 1.9%
Increase State revenue by Cola 2.41%
Increase unrestricted contribution to special education \$ 10,000
Budget Federal revenue flat

Unrestricted Expenditures

Salaries and benefits:

Increase certificated salaries for step and column 3%
Increase classified salaries for step and column 4%
Increase Health and Welfare benefits for increase to salaries
1. Increase STRS 1.85%, PERS 2.3%
2. Increase health costs 6%

Books, Supplies, Services, Equipment and Other Outgo

Increase books, supplies, services by Projected COLA 2.86%

Restricted Revenue

Increase State revenue by Cola 2.41%

Budget Federal revenue flat
Increase Parcel Tax 3%

Restricted Expenditures

Salaries and benefits:

Increase certificated salaries for step and column 3%
Increase classified salaries for step and column 4%
Increase Health and Welfare benefits for increase to salaries
1. Increase STRS 1.85%, PERS 2.3%
2. Increase health costs 6%

Books, Supplies, Services, Equipment and Other Outgo

Increase books, supplies, services by Projected COLA 2.86%

Increase Excess Costs (Sp Ed) by 10%

NICASIO SCHOOL DISTRICT

2018-19 SECOND INTERIM REPORT

Table of Contents

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
Form	Description	2018-19 Original Budget	2018-19 Board Approved Operating Budget	2018-19 Actuals to Date	2018-19 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
25I	Capital Facilities Fund				
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects				
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				
01CSI	Criteria and Standards Review				S

NICASIO SCHOOL DISTRICT
2018-19
SECOND INTERIM REPORT

FUND 01
General Fund
Unrestricted, Restricted and Summary

2018-19 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	700,372.00	708,223.00	403,735.04	708,223.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,674.00	20,405.00	282.00	20,347.00	(58.00)	-0.3%
3) Other State Revenue		8300-8599	42,798.00	50,598.00	6,273.47	51,910.00	1,312.00	2.6%
4) Other Local Revenue		8600-8799	277,247.00	281,474.00	158,894.26	286,718.00	5,244.00	1.9%
5) TOTAL, REVENUES			1,041,091.00	1,060,700.00	569,184.77	1,067,198.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	295,075.00	292,330.00	150,291.88	293,330.00	(1,000.00)	-0.3%
2) Classified Salaries		2000-2999	172,959.19	170,867.00	97,173.69	172,867.00	(2,000.00)	-1.2%
3) Employee Benefits		3000-3999	160,483.00	159,296.00	67,651.15	159,645.00	(349.00)	-0.2%
4) Books and Supplies		4000-4999	26,876.00	51,724.00	18,055.80	46,992.00	4,732.00	9.1%
5) Services and Other Operating Expenditures		5000-5999	282,558.00	256,633.00	105,812.74	270,829.00	(14,196.00)	-5.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	130,976.00	130,976.00	4,908.00	113,210.00	17,766.00	13.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,068,927.19	1,061,826.00	443,893.26	1,056,873.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,836.19)	(1,126.00)	125,291.51	10,325.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2018-19 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,836.19)	(1,126.00)	125,291.51	10,325.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	362,995.81	431,938.76		431,938.76	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			362,995.81	431,938.76		431,938.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			362,995.81	431,938.76		431,938.76		
2) Ending Balance, June 30 (E + F1e)			335,159.62	430,812.76		442,263.76		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,000.00	1,000.00		1,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	18,974.84	15,285.79		13,386.79		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	180,219.00	180,219.00		180,219.00		
Board reserve	0000	9780	135,219.00					
Special Education	0000	9780	45,000.00					
Board designated reserve	0000	9780		135,219.00				
Special Education	0000	9780		45,000.00				
Board Reserve	0000	9780				135,219.00		
Special Education	0000	9780				45,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	66,000.00	66,000.00		66,000.00		
Unassigned/Unappropriated Amount		9790	68,965.78	168,307.97		181,657.97		

2018-19 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	39,589.00	39,589.00	21,773.00	39,589.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	8,182.00	8,182.00	4,266.00	8,182.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	3,122.00	3,015.00	1,527.17	3,015.00	0.00	0.0%
Timber Yield Tax		8022	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	0.0%
County & District Taxes								
Secured Roll Taxes		8041	646,864.00	654,851.00	363,538.86	654,851.00	0.00	0.0%
Unsecured Roll Taxes		8042	11,992.00	11,963.00	12,155.55	11,963.00	0.00	0.0%
Prior Years' Taxes		8043	623.00	623.00	474.46	623.00	0.00	0.0%
Supplemental Taxes		8044	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	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	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	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	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	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			710,372.00	718,223.00	403,735.04	718,223.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(10,000.00)	(10,000.00)	0.00	(10,000.00)	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	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	0.0%
Property Taxes Transfers		8097	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	0.0%
TOTAL, LCFF SOURCES			700,372.00	708,223.00	403,735.04	708,223.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	171.00	171.00	0.00	178.00	7.00	4.1%
Special Education Discretionary Grants		8182	1,974.00	1,974.00	0.00	1,964.00	(10.00)	-0.5%
Child Nutrition Programs		8220	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	0.0%
Forest Reserve Funds		8260	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	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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	0.0%
Title I, Part A, Basic	3010	8290	0.00	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	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	1,530.00	1,530.00	282.00	1,126.00	(404.00)	-26.4%

2018-19 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	939.00	939.00	0.00	1,288.00	349.00	37.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	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	0.00	0.0%
All Other Federal Revenue	All Other	8290	16,060.00	15,791.00	0.00	15,791.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			20,674.00	20,405.00	282.00	20,347.00	(58.00)	-0.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	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	0.00	0.0%
Prior Years	6500	8319	0.00	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	0.0%
All Other State Apportionments - Prior Years	All Other	8319	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	0.0%
Mandated Costs Reimbursements		8550	1,306.00	9,106.00	3,680.00	9,106.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	8,289.00	8,289.00	2,098.47	8,289.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	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	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	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	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	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	0.00	0.0%
Specialized Secondary	7370	8590	0.00	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	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	33,203.00	33,203.00	495.00	34,515.00	1,312.00	4.0%
TOTAL, OTHER STATE REVENUE			42,798.00	50,598.00	6,273.47	51,910.00	1,312.00	2.6%

2018-19 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (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	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	195,700.00	195,700.00	107,872.63	195,700.00	0.00	0.0%
Other		8622	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	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	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	0.0%
Interest		8660	2,000.00	2,000.00	1,856.89	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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	0.0%
Non-Resident Students		8672	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	0.0%
Interagency Services		8677	12,000.00	12,000.00	0.00	12,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	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	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	44,893.00	49,120.00	46,827.74	54,134.00	5,014.00	10.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	2,337.00	2,337.00	2,337.00	2,337.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	20,317.00	20,317.00	0.00	20,547.00	230.00	1.1%
From JPAs	6500	8793	0.00	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	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			277,247.00	281,474.00	158,894.26	286,718.00	5,244.00	1.9%
TOTAL, REVENUES			1,041,091.00	1,060,700.00	569,184.77	1,067,198.00	6,498.00	0.6%

2018-19 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	228,570.00	225,825.00	114,016.30	226,825.00	(1,000.00)	-0.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	66,505.00	66,505.00	36,275.58	66,505.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			295,075.00	292,330.00	150,291.88	293,330.00	(1,000.00)	-0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	67,608.19	65,955.00	36,171.44	67,955.00	(2,000.00)	-3.0%
Classified Support Salaries		2200	33,323.00	33,323.00	18,868.41	33,323.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	70,428.00	69,989.00	42,003.84	70,589.00	(600.00)	-0.9%
Other Classified Salaries		2900	1,600.00	1,600.00	130.00	1,000.00	600.00	37.5%
TOTAL, CLASSIFIED SALARIES			172,959.19	170,867.00	97,173.69	172,867.00	(2,000.00)	-1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	80,164.00	79,390.00	26,587.19	79,406.00	(16.00)	0.0%
PERS		3201-3202	18,620.00	18,345.00	10,597.72	18,345.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	15,627.00	15,517.00	8,805.89	15,528.00	(11.00)	-0.1%
Health and Welfare Benefits		3401-3402	32,558.00	32,558.00	14,483.77	32,880.00	(322.00)	-1.0%
Unemployment Insurance		3501-3502	320.00	285.00	123.81	285.00	0.00	0.0%
Workers' Compensation		3601-3602	13,194.00	13,201.00	7,052.77	13,201.00	0.00	0.0%
OPEB, Allocated		3701-3702	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	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			160,483.00	159,296.00	67,651.15	159,645.00	(349.00)	-0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,632.00	13,258.00	4,696.06	10,645.00	2,613.00	19.7%
Books and Other Reference Materials		4200	2,051.00	10,470.00	1,616.01	4,737.00	5,733.00	54.8%
Materials and Supplies		4300	13,193.00	20,089.00	7,910.54	25,731.00	(5,642.00)	-28.1%
Noncapitalized Equipment		4400	6,000.00	7,907.00	3,833.19	5,879.00	2,028.00	25.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			26,876.00	51,724.00	18,055.80	46,992.00	4,732.00	9.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,630.00	12,650.00	5,200.00	11,801.00	849.00	6.7%
Dues and Memberships		5300	400.00	1,300.00	1,095.00	1,300.00	0.00	0.0%
Insurance		5400-5450	5,827.00	5,827.00	5,828.00	5,827.00	0.00	0.0%
Operations and Housekeeping Services		5500	41,000.00	42,250.00	20,594.81	42,250.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,449.00	7,449.00	5,022.97	8,008.00	(559.00)	-7.5%
Transfers of Direct Costs		5710	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	0.0%
Professional/Consulting Services and Operating Expenditures		5800	214,652.00	176,432.00	65,759.20	189,485.00	(13,053.00)	-7.4%
Communications		5900	8,600.00	10,725.00	2,312.76	12,158.00	(1,433.00)	-13.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			282,558.00	256,633.00	105,812.74	270,829.00	(14,196.00)	-5.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	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	0.0%
Equipment		6400	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	0.0%
TOTAL, CAPITAL OUTLAY			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	0.0%
State Special Schools		7130	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	0.0%
Payments to County Offices		7142	122,858.00	122,858.00	4,908.00	105,092.00	17,766.00	14.5%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	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	0.0%
Debt Service								
Debt Service - Interest		7438	3,225.00	3,225.00	0.00	3,225.00	0.00	0.0%
Other Debt Service - Principal		7439	4,893.00	4,893.00	0.00	4,893.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			130,976.00	130,976.00	4,908.00	113,210.00	17,766.00	13.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	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	0.0%
TOTAL, EXPENDITURES			1,068,927.19	1,061,826.00	443,893.26	1,056,873.00	4,953.00	0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
Other Authorized Interfund Transfers Out		7619	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	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Capital Leases		8972	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2018-19 Projected Year Totals
6230	California Clean Energy Jobs Act	342.62
6300	Lottery: Instructional Materials	0.45
9010	Other Restricted Local	13,043.72
Total, Restricted Balance		13,386.79

NICASIO SCHOOL DISTRICT
BUDGET REVISIONS GENERAL FUND

2018-2019
FIRST INTERIM

5. Increase - substitute costs	
Total change in certificated salaries	(1,000)
6.. Increase - Translation costs	
Total change in classified salaries	(2,000)
7.. Adjust salary driven benefits for revised salaries	
Total change in benefits	(349)
8. Decrease - decrease for transfer of Lottery Funds from Supplies to Contracts	
Total change in books, supplies & materials	4,732
9.. Increase staff development: Classified Staff Dev Grant	
Increase - Library Contract (c/o Lottery Funds; Classroom Field Trip 3, 4, 5	
Increase - Districtwide repairs	
Total change in Services & other operating expenditures	(14,196)
10. Decrease - Marin County Office of Education Excess Costs - Special Education Services'	
Total change in Contributions	17,766
Total change in general fund expenditures	4,953
Total change in funding (Revenue/Expenditure at 2nd Interim	11,452

2018-19 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

21 65409 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	700,372.00	708,223.00	403,735.04	708,223.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,644.00	15,444.00	5,614.08	15,444.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,037.00	21,044.00	5,671.63	21,044.00	0.00	0.0%
5) TOTAL, REVENUES			728,053.00	744,711.00	415,020.75	744,711.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	203,204.00	200,459.00	104,356.38	201,459.00	(1,000.00)	-0.5%
2) Classified Salaries		2000-2999	121,182.00	119,829.00	69,748.83	119,829.00	0.00	0.0%
3) Employee Benefits		3000-3999	91,850.00	91,118.00	48,219.07	91,118.00	0.00	0.0%
4) Books and Supplies		4000-4999	20,970.00	28,610.00	12,797.50	25,878.00	2,732.00	9.5%
5) Services and Other Operating Expenditures		5000-5999	172,801.00	187,458.00	79,954.99	194,690.00	(7,232.00)	-3.9%
6) Capital Outlay		6000-6999	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	8,118.00	0.00	8,118.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			618,125.00	635,592.00	315,076.77	641,092.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			109,928.00	109,119.00	99,943.98	103,619.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	(121,632.00)	(81,050.00)	0.00	(62,200.00)	18,850.00	-23.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(121,632.00)	(81,050.00)	0.00	(62,200.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,704.00)	28,069.00	99,943.98	41,419.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	327,888.78	387,458.97		387,458.97	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			327,888.78	387,458.97		387,458.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			327,888.78	387,458.97		387,458.97		
2) Ending Balance, June 30 (E + F1e)			316,184.78	415,527.97		428,877.97		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,000.00	1,000.00		1,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	180,219.00	180,219.00		180,219.00		
Board reserve	0000	9780	135,219.00					
Special Education	0000	9780	45,000.00					
Board designated reserve	0000	9780		135,219.00				
Special Education	0000	9780		45,000.00				
Board Reserve	0000	9780				135,219.00		
Special Education	0000	9780				45,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	66,000.00	66,000.00		66,000.00		
Unassigned/Unappropriated Amount		9790	68,965.78	168,308.97		181,658.97		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	39,589.00	39,589.00	21,773.00	39,589.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	8,182.00	8,182.00	4,266.00	8,182.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	3,122.00	3,015.00	1,527.17	3,015.00	0.00	0.0%
Timber Yield Tax		8022	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	0.0%
County & District Taxes								
Secured Roll Taxes		8041	646,864.00	654,851.00	363,538.86	654,851.00	0.00	0.0%
Unsecured Roll Taxes		8042	11,992.00	11,963.00	12,155.55	11,963.00	0.00	0.0%
Prior Years' Taxes		8043	623.00	623.00	474.46	623.00	0.00	0.0%
Supplemental Taxes		8044	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	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	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	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	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	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			710,372.00	718,223.00	403,735.04	718,223.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(10,000.00)	(10,000.00)	0.00	(10,000.00)	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	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	0.0%
Property Taxes Transfers		8097	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	0.0%
TOTAL, LCFF SOURCES			700,372.00	708,223.00	403,735.04	708,223.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	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	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	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	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,306.00	9,106.00	3,680.00	9,106.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,238.00	6,238.00	1,894.08	6,238.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	100.00	100.00	40.00	100.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,644.00	15,444.00	5,614.08	15,444.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (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		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	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		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Food Service Sales		8634	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	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	1,856.89	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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	0.0%
Non-Resident Students		8672	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	0.0%
Interagency Services		8677	12,000.00	12,000.00	0.00	12,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	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	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	3,700.00	4,707.00	1,477.74	4,707.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	2,337.00	2,337.00	2,337.00	2,337.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	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	0.0%
From JPAs	All Other	8793	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	0.0%
TOTAL, OTHER LOCAL REVENUE			20,037.00	21,044.00	5,671.63	21,044.00	0.00	0.0%
TOTAL, REVENUES			728,053.00	744,711.00	415,020.75	744,711.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	136,699.00	133,954.00	68,080.80	134,954.00	(1,000.00)	-0.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	66,505.00	66,505.00	36,275.58	66,505.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			203,204.00	200,459.00	104,356.38	201,459.00	(1,000.00)	-0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	15,831.00	14,917.00	8,746.58	14,917.00	0.00	0.0%
Classified Support Salaries		2200	33,323.00	33,323.00	18,868.41	33,323.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	70,428.00	69,989.00	42,003.84	70,589.00	(600.00)	-0.9%
Other Classified Salaries		2900	1,600.00	1,600.00	130.00	1,000.00	600.00	37.5%
TOTAL, CLASSIFIED SALARIES			121,182.00	119,829.00	69,748.83	119,829.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	35,209.00	34,435.00	18,121.85	34,435.00	0.00	0.0%
PERS		3201-3202	18,099.00	18,345.00	10,597.72	18,345.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	11,253.00	11,084.00	6,433.17	11,084.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	17,968.00	17,968.00	8,011.44	17,968.00	0.00	0.0%
Unemployment Insurance		3501-3502	240.00	205.00	87.15	205.00	0.00	0.0%
Workers' Compensation		3601-3602	9,081.00	9,081.00	4,967.74	9,081.00	0.00	0.0%
OPEB, Allocated		3701-3702	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	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			91,850.00	91,118.00	48,219.07	91,118.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,532.00	3,532.00	2,418.64	2,919.00	613.00	17.4%
Books and Other Reference Materials		4200	0.00	5,733.00	0.00	0.00	5,733.00	100.0%
Materials and Supplies		4300	11,438.00	11,438.00	6,545.67	17,080.00	(5,642.00)	-49.3%
Noncapitalized Equipment		4400	6,000.00	7,907.00	3,833.19	5,879.00	2,028.00	25.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			20,970.00	28,610.00	12,797.50	25,878.00	2,732.00	9.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,100.00	11,120.00	4,875.00	10,220.00	900.00	8.1%
Dues and Memberships		5300	400.00	1,300.00	1,095.00	1,300.00	0.00	0.0%
Insurance		5400-5450	5,827.00	5,827.00	5,828.00	5,827.00	0.00	0.0%
Operations and Housekeeping Services		5500	41,000.00	42,250.00	20,594.81	42,250.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,449.00	7,449.00	5,022.97	8,008.00	(559.00)	-7.5%
Transfers of Direct Costs		5710	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	0.0%
Professional/Consulting Services and Operating Expenditures		5800	106,425.00	108,787.00	40,226.45	114,927.00	(6,140.00)	-5.6%
Communications		5900	8,600.00	10,725.00	2,312.76	12,158.00	(1,433.00)	-13.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			172,801.00	187,458.00	79,954.99	194,690.00	(7,232.00)	-3.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	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	0.0%
Equipment		6400	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	0.0%
TOTAL, CAPITAL OUTLAY			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	0.0%
State Special Schools		7130	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	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	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	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	3,225.00	3,225.00	0.00	3,225.00	0.00	0.0%
Other Debt Service - Principal		7439	4,893.00	4,893.00	0.00	4,893.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,118.00	8,118.00	0.00	8,118.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	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	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			618,125.00	635,592.00	315,076.77	641,092.00	(5,500.00)	-0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
Other Authorized Interfund Transfers Out		7619	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	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Capital Leases		8972	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(121,632.00)	(161,050.00)	0.00	(142,200.00)	18,850.00	-11.7%
Contributions from Restricted Revenues		8990	0.00	80,000.00	0.00	80,000.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(121,632.00)	(81,050.00)	0.00	(62,200.00)	18,850.00	-23.3%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(121,632.00)	(81,050.00)	0.00	(62,200.00)	18,850.00	-23.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,674.00	20,405.00	282.00	20,347.00	(58.00)	-0.3%
3) Other State Revenue		8300-8599	35,154.00	35,154.00	659.39	36,466.00	1,312.00	3.7%
4) Other Local Revenue		8600-8799	257,210.00	260,430.00	153,222.63	265,674.00	5,244.00	2.0%
5) TOTAL, REVENUES			313,038.00	315,989.00	154,164.02	322,487.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	91,871.00	91,871.00	45,935.50	91,871.00	0.00	0.0%
2) Classified Salaries		2000-2999	51,777.19	51,038.00	27,424.86	53,038.00	(2,000.00)	-3.9%
3) Employee Benefits		3000-3999	68,633.00	68,178.00	19,432.08	68,527.00	(349.00)	-0.5%
4) Books and Supplies		4000-4999	5,906.00	23,114.00	5,258.30	21,114.00	2,000.00	8.7%
5) Services and Other Operating Expenditures		5000-5999	109,757.00	69,175.00	25,857.75	76,139.00	(6,964.00)	-10.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	122,858.00	122,858.00	4,908.00	105,092.00	17,766.00	14.5%
7400-7499								
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			450,802.19	426,234.00	128,816.49	415,781.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(137,764.19)	(110,245.00)	25,347.53	(93,294.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	121,632.00	81,050.00	0.00	62,200.00	(18,850.00)	-23.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			121,632.00	81,050.00	0.00	62,200.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,132.19)	(29,195.00)	25,347.53	(31,094.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	35,107.03	44,479.79		44,479.79	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,107.03	44,479.79		44,479.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,107.03	44,479.79		44,479.79		
2) Ending Balance, June 30 (E + F1e)			18,974.84	15,284.79		13,385.79		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	18,974.84	15,285.79		13,386.79		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(1.00)		(1.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	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		
Property Taxes Transfers		8097	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	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	171.00	171.00	0.00	178.00	7.00	4.1%
Special Education Discretionary Grants		8182	1,974.00	1,974.00	0.00	1,964.00	(10.00)	-0.5%
Child Nutrition Programs		8220	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	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	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	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	1,530.00	1,530.00	282.00	1,126.00	(404.00)	-26.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	939.00	939.00	0.00	1,288.00	349.00	37.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	All Other	8290	16,060.00	15,791.00	0.00	15,791.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			20,674.00	20,405.00	282.00	20,347.00	(58.00)	-0.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	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	0.00	0.0%
Prior Years	6500	8319	0.00	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	0.0%
All Other State Apportionments - Prior Years	All Other	8319	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	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materi		8560	2,051.00	2,051.00	204.39	2,051.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	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	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	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	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	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	0.00	0.0%
Specialized Secondary	7370	8590	0.00	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	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	33,103.00	33,103.00	455.00	34,415.00	1,312.00	4.0%
TOTAL, OTHER STATE REVENUE			35,154.00	35,154.00	659.39	36,466.00	1,312.00	3.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (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	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	195,700.00	195,700.00	107,872.63	195,700.00	0.00	0.0%
Other		8622	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	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	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	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	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	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	41,193.00	44,413.00	45,350.00	49,427.00	5,014.00	11.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	20,317.00	20,317.00	0.00	20,547.00	230.00	1.1%
From JPAs	6500	8793	0.00	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	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			257,210.00	260,430.00	153,222.63	265,674.00	5,244.00	2.0%
TOTAL, REVENUES			313,038.00	315,989.00	154,164.02	322,487.00	6,498.00	2.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	91,871.00	91,871.00	45,935.50	91,871.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			91,871.00	91,871.00	45,935.50	91,871.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	51,777.19	51,038.00	27,424.86	53,038.00	(2,000.00)	-3.9%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			51,777.19	51,038.00	27,424.86	53,038.00	(2,000.00)	-3.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	44,955.00	44,955.00	8,465.34	44,971.00	(16.00)	0.0%
PERS		3201-3202	521.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,374.00	4,433.00	2,372.72	4,444.00	(11.00)	-0.2%
Health and Welfare Benefits		3401-3402	14,590.00	14,590.00	6,472.33	14,912.00	(322.00)	-2.2%
Unemployment Insurance		3501-3502	80.00	80.00	36.66	80.00	0.00	0.0%
Workers' Compensation		3601-3602	4,113.00	4,120.00	2,085.03	4,120.00	0.00	0.0%
OPEB, Allocated		3701-3702	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	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			68,633.00	68,178.00	19,432.08	68,527.00	(349.00)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,100.00	9,726.00	2,277.42	7,726.00	2,000.00	20.6%
Books and Other Reference Materials		4200	2,051.00	4,737.00	1,616.01	4,737.00	0.00	0.0%
Materials and Supplies		4300	1,755.00	8,651.00	1,364.87	8,651.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,906.00	23,114.00	5,258.30	21,114.00	2,000.00	8.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,530.00	1,530.00	325.00	1,581.00	(51.00)	-3.3%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	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	0.0%
Professional/Consulting Services and Operating Expenditures		5800	108,227.00	67,645.00	25,532.75	74,558.00	(6,913.00)	-10.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			109,757.00	69,175.00	25,857.75	76,139.00	(6,964.00)	-10.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	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	0.0%
Equipment		6400	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	0.0%
TOTAL, CAPITAL OUTLAY			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	0.0%
State Special Schools		7130	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	0.0%
Payments to County Offices		7142	122,858.00	122,858.00	4,908.00	105,092.00	17,766.00	14.5%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	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	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			122,858.00	122,858.00	4,908.00	105,092.00	17,766.00	14.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	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	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			450,802.19	426,234.00	128,816.49	415,781.00	10,453.00	2.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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		
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
Other Authorized Interfund Transfers Out		7619	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	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	121,632.00	161,050.00	0.00	142,200.00	(18,850.00)	-11.7%
Contributions from Restricted Revenues		8990	0.00	(80,000.00)	0.00	(80,000.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			121,632.00	81,050.00	0.00	62,200.00	(18,850.00)	-23.3%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			121,632.00	81,050.00	0.00	62,200.00	18,850.00	-23.3%

NICASIO SCHOOL DISTRICT
2018-19 SECOND INTERIM REPORT

FUND 14
Deferred Maintenance

2018-19 Second Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

21 65409 0000000
Form 14I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200.00	200.00	168.68	200.00	0.00	0.0%
5) TOTAL, REVENUES			10,200.00	10,200.00	168.68	10,200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,500.00	3,500.00	0.00	3,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,200.00	6,200.00	3,167.39	6,200.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,700.00	9,700.00	3,167.39	9,700.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			500.00	500.00	(2,998.71)	500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			500.00	500.00	(2,998.71)	500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	40,235.23	43,389.58		43,389.58	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,235.23	43,389.58		43,389.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,235.23	43,389.58		43,389.58		
2) Ending Balance, June 30 (E + F1e)			40,735.23	43,889.58		43,889.58		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	40,735.23	43,889.58		43,889.58		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2018-19 Second Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	0.0%
Interest		8660	200.00	200.00	168.68	200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			200.00	200.00	168.68	200.00	0.00	0.0%
TOTAL, REVENUES			10,200.00	10,200.00	168.68	10,200.00		

2018-19 Second Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	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	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	3,500.00	3,500.00	0.00	3,500.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,500.00	3,500.00	0.00	3,500.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,200.00	6,200.00	3,167.39	6,200.00	0.00	0.0%
Transfers of Direct Costs		5710	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	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,200.00	6,200.00	3,167.39	6,200.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	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	0.0%
Equipment		6400	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	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,700.00	9,700.00	3,167.39	9,700.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	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	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	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	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

NICASIO SCHOOL DISTRICT

2018-19 SECOND INTERIM REPORT

FUND 51

Bond Interest and Redemption

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	213,245.91	226,453.06		226,453.06	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			213,245.91	226,453.06		226,453.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			213,245.91	226,453.06		226,453.06		
2) Ending Balance, June 30 (E + F1e)			213,245.91	226,453.06		226,453.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	213,245.91	226,453.06		226,453.06		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	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	0.0%
Interest		8680	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	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	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

NICASIO SCHOOL DISTRICT

2018-19 SECOND INTERIM REPORT

MULTI YEAR PROJECTIONS

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	708,223.00	1.76%	720,697.00	1.85%	734,056.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	15,444.00	-50.51%	7,644.00	2.86%	7,863.00
4. Other Local Revenues	8600-8799	21,044.00	-4.80%	20,034.00	0.00%	20,034.00
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	(62,200.00)	46.31%	(91,003.00)	24.04%	(112,882.00)
6. Total (Sum lines A1 thru A5c)		682,511.00	-3.68%	657,372.00	-1.26%	649,071.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				201,459.00		206,625.00
b. Step & Column Adjustment				5,166.00		5,916.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	201,459.00	2.56%	206,625.00	2.86%	212,541.00
2. Classified Salaries						
a. Base Salaries				119,829.00		124,632.00
b. Step & Column Adjustment				4,803.00		200.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	119,829.00	4.01%	124,632.00	0.16%	124,832.00
3. Employee Benefits	3000-3999	91,118.00	15.31%	105,072.00	4.00%	109,274.00
4. Books and Supplies	4000-4999	25,878.00	-18.53%	21,083.00	2.86%	21,686.00
5. Services and Other Operating Expenditures	5000-5999	194,690.00	-0.93%	192,872.00	2.86%	198,388.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,118.00	-2.24%	7,936.00	-5.12%	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)		641,092.00	2.67%	658,220.00	2.44%	674,251.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		41,419.00		(848.00)		(25,180.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		387,458.97		428,877.97		428,029.97
2. Ending Fund Balance (Sum lines C and D1)		428,877.97		428,029.97		402,849.97
3. Components of Ending Fund Balance (Form 011)						
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	181,658.97		180,810.97		155,630.97
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		428,877.97		428,029.97		402,849.97

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 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	181,658.97		180,810.97		155,630.97
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		247,658.97		246,810.97		221,630.97
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	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	20,347.00	0.00%	20,347.00	0.00%	20,347.00
3. Other State Revenues	8300-8599	36,466.00	1.32%	36,948.00	2.86%	38,005.00
4. Other Local Revenues	8600-8799	265,674.00	0.32%	266,531.00	2.27%	272,578.00
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	62,200.00	46.31%	91,003.00	24.04%	112,882.00
6. Total (Sum lines A1 thru A5c)		384,687.00	7.84%	414,829.00	6.99%	443,812.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				91,871.00		93,201.00
b. Step & Column Adjustment				1,330.00		913.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	91,871.00	1.45%	93,201.00	0.98%	94,114.00
2. Classified Salaries						
a. Base Salaries				53,038.00		54,368.00
b. Step & Column Adjustment				1,330.00		1,143.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	53,038.00	2.51%	54,368.00	2.10%	55,511.00
3. Employee Benefits	3000-3999	68,527.00	3.78%	71,114.00	4.00%	73,960.00
4. Books and Supplies	4000-4999	21,114.00	-64.68%	7,458.00	2.87%	7,672.00
5. Services and Other Operating Expenditures	5000-5999	76,139.00	-3.97%	73,115.00	2.86%	75,206.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	105,092.00	10.00%	115,601.00	10.00%	127,161.00
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)		415,781.00	-0.22%	414,857.00	4.52%	433,624.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(31,094.00)		(28.00)		10,188.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		44,479.79		13,385.79		13,357.79
2. Ending Fund Balance (Sum lines C and D1)		13,385.79		13,357.79		23,545.79
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	13,386.79		13,357.79		23,545.79
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		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,385.79		13,357.79		23,545.79

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
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.						
Correction will be made at next opportunity - error which can be easily corrected.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	708,223.00	1.76%	720,697.00	1.85%	734,056.00
2. Federal Revenues	8100-8299	20,347.00	0.00%	20,347.00	0.00%	20,347.00
3. Other State Revenues	8300-8599	51,910.00	-14.10%	44,592.00	2.86%	45,868.00
4. Other Local Revenues	8600-8799	286,718.00	-0.05%	286,565.00	2.11%	292,612.00
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)		1,067,198.00	0.47%	1,072,201.00	1.93%	1,092,883.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				293,330.00		299,826.00
b. Step & Column Adjustment				6,496.00		6,829.00
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	293,330.00	2.21%	299,826.00	2.28%	306,655.00
2. Classified Salaries						
a. Base Salaries				172,867.00		179,000.00
b. Step & Column Adjustment				6,133.00		1,343.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	172,867.00	3.55%	179,000.00	0.75%	180,343.00
3. Employee Benefits	3000-3999	159,645.00	10.36%	176,186.00	4.00%	183,234.00
4. Books and Supplies	4000-4999	46,992.00	-39.26%	28,541.00	2.86%	29,358.00
5. Services and Other Operating Expenditures	5000-5999	270,829.00	-1.79%	265,987.00	2.86%	273,594.00
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	113,210.00	9.12%	123,537.00	9.03%	134,691.00
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)		1,056,873.00	1.53%	1,073,077.00	3.24%	1,107,875.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		10,325.00		(876.00)		(14,992.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		431,938.76		442,263.76		441,387.76
2. Ending Fund Balance (Sum lines C and D1)		442,263.76		441,387.76		426,395.76
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	13,386.79		13,357.79		23,545.79
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	181,657.97		180,810.97		155,630.97
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		442,263.76		441,387.76		426,395.76

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
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	181,658.97		180,810.97		155,630.97
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.00)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		247,657.97		246,810.97		221,630.97
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		23.43%		23.00%		20.01%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		37.52		37.52		37.52
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,056,873.00		1,073,077.00		1,107,875.00
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)		1,056,873.00		1,073,077.00		1,107,875.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		52,843.65		53,653.85		55,393.75
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		67,000.00		67,000.00		67,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		67,000.00		67,000.00		67,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)	YES			YES		YES

NICASIO SCHOOL DISTRICT
2018-19
SECOND INTERIM REPORT

CRITERIA AND STANDARDS

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____

Date: _____

District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 07, 2019

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ **POSITIVE CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

☐ **QUALIFIED CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

☐ **NEGATIVE CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Margaret Bonardi

Telephone: 415-662-2184

Title: Interim CBO

E-mail: margiebonardi@comcast.net

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.		X
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current 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 since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) annual payment? • If yes, 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?		X
				X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since first interim in OPEB liabilities?	X	
			n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since first interim in self-insurance liabilities?	X	
			n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)		X
				X
			X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3)	n/a	
			n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal 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 and current fiscal years?		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 or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current 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	
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 interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19)				
District Regular	38.90	37.52		
Charter School	0.00	0.00		
Total ADA	38.90	37.52	-3.5%	Not Met
1st Subsequent Year (2019-20)				
District Regular	38.90	37.52		
Charter School				
Total ADA	38.90	37.52	-3.5%	Not Met
2nd Subsequent Year (2020-21)				
District Regular	38.90	37.52		
Charter School				
Total ADA	38.90	37.52	-3.5%	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since first interim projections for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

First interim incorrected included COE SPC ada of 1.02. Should have been 37.88 regular district ADA.

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular	39	39		
Charter School				
Total Enrollment	39	39	0.0%	Met
1st Subsequent Year (2019-20)				
District Regular	39	39		
Charter School				
Total Enrollment	39	39	0.0%	Met
2nd Subsequent Year (2020-21)				
District Regular	39	39		
Charter School				
Total Enrollment	39	39	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. **STANDARD MET** - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal 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: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal 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.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	49	50	
Charter School			
Total ADA/Enrollment	49	50	98.0%
Second Prior Year (2016-17)			
District Regular	42	43	
Charter School			
Total ADA/Enrollment	42	43	97.7%
First Prior Year (2017-18)			
District Regular	40	45	
Charter School	0		
Total ADA/Enrollment	40	45	88.9%
Historical Average Ratio:			94.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.4%

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal 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.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)				
District Regular	38	39		
Charter School	0			
Total ADA/Enrollment	38	39	97.4%	Not Met
1st Subsequent Year (2019-20)				
District Regular	38	39		
Charter School				
Total ADA/Enrollment	38	39	97.4%	Not Met
2nd Subsequent Year (2020-21)				
District Regular	38	39		
Charter School				
Total ADA/Enrollment	38	39	97.4%	Not 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 NOT MET** - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Enrollment hard to estimate in a single school district

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted; enter data for the two subsequent years.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2018-19)	718,223.00	718,223.00	0.0%	Met
1st Subsequent Year (2019-20)	728,045.00	730,697.00	0.4%	Met
2nd Subsequent Year (2020-21)	738,016.00	744,056.00	0.8%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - LCFF revenue has not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal 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: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	401,163.39	609,964.19	65.8%
Second Prior Year (2016-17)	325,445.28	626,559.08	51.9%
First Prior Year (2017-18)	405,874.75	585,996.34	69.3%
Historical Average Ratio:			62.3%

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	57.3% to 67.3%	57.3% to 67.3%	57.3% to 67.3%

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

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2018-19)	412,406.00	641,092.00	64.3%	Met
1st Subsequent Year (2019-20)	436,329.00	658,220.00	66.3%	Met
2nd Subsequent Year (2020-21)	446,647.00	674,251.00	66.2%	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 current year 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 current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range: -5.0% to +5.0%

District's Other Revenues and Expenditures Explanation Percentage Range: -5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2018-19)	20,405.00	20,347.00	-0.3%	No
1st Subsequent Year (2019-20)	20,405.00	20,347.00	-0.3%	No
2nd Subsequent Year (2020-21)	20,405.00	20,347.00	-0.3%	No

Explanation:
(required if Yes)

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

Current Year (2018-19)	50,598.00	51,910.00	2.6%	No
1st Subsequent Year (2019-20)	43,897.00	44,592.00	1.6%	No
2nd Subsequent Year (2020-21)	45,070.00	45,868.00	1.8%	No

Explanation:
(required if Yes)

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

Current Year (2018-19)	281,474.00	286,718.00	1.9%	No
1st Subsequent Year (2019-20)	287,345.00	286,565.00	-0.3%	No
2nd Subsequent Year (2020-21)	293,392.00	292,612.00	-0.3%	No

Explanation:
(required if Yes)

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

Current Year (2018-19)	51,724.00	46,992.00	-9.1%	Yes
1st Subsequent Year (2019-20)	33,538.00	28,541.00	-14.9%	Yes
2nd Subsequent Year (2020-21)	42,298.00	29,358.00	-30.6%	Yes

Explanation:
(required if Yes)

Budgeted expenditures were revised, moving carryover Lottery funding from supplies to services to provide a Library services contract

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

Current Year (2018-19)	256,633.00	270,829.00	5.5%	Yes
1st Subsequent Year (2019-20)	257,130.00	265,987.00	3.4%	No
2nd Subsequent Year (2020-21)	262,682.00	273,594.00	4.2%	No

Explanation:
(required if Yes)

Budgeted expenditures were revised, moving carryover Lottery funding from supplies to services to provide a Library services contract

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2018-19)	352,477.00	358,975.00	1.8%	Met
1st Subsequent Year (2019-20)	351,647.00	351,504.00	0.0%	Met
2nd Subsequent Year (2020-21)	358,867.00	358,827.00	0.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2018-19)	308,357.00	317,821.00	3.1%	Met
1st Subsequent Year (2019-20)	290,668.00	294,528.00	1.3%	Met
2nd Subsequent Year (2020-21)	304,980.00	302,952.00	-0.7%	Met

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

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

- 1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Books and Supplies
(linked from 6A
if NOT met)

Explanation:

Services and Other Exps
(linked from 6A
if NOT met)

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

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

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

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

DATA ENTRY: Enter the Required Minimum Contribution if First Interim data does not exist. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	32,067.82	0.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		0.00	

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

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

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

8. CRITERION: Deficit Spending

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

¹Available 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.

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.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	23.4%	23.0%	20.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	7.8%	7.7%	6.7%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	41,419.00	641,092.00	N/A	Met
1st Subsequent Year (2019-20)	(848.00)	658,220.00	0.1%	Met
2nd Subsequent Year (2020-21)	(25,180.00)	674,251.00	3.7%	Met

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 any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2018-19)		442,263.76	Met
1st Subsequent Year (2019-20)		441,387.76	Met
2nd Subsequent Year (2020-21)		426,395.76	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

- 1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2018-19)			Not Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

- 1a. STANDARD NOT MET - General fund cash balance is projected to be negative at the end of the current fiscal year. Provide reasons for the negative cash balance and what changes or remedies will be made to ensure that the general fund is solvent and able to satisfy its current year financial obligations.

Explanation:
(required if NOT met)

Cash flow not required with this 2nd interim submission

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal 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: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$67,000 (greater of)	0	to	300
4% or \$67,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and 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.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4.	38	38	38

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 MYPI 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; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, 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):

Yes

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

Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	1,056,873.00	1,073,077.00	1,107,875.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,056,873.00	1,073,077.00	1,107,875.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	52,843.65	53,653.85	55,393.75
6. Reserve Standard - by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)	67,000.00	67,000.00	67,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	67,000.00	67,000.00	67,000.00

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	66,000.00	66,000.00	66,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	181,658.97	180,810.97	155,630.97
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(1.00)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	247,657.97	246,810.97	221,630.97
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	23.43%	23.00%	20.01%
District's Reserve Standard (Section 10B, Line 7):	67,000.00	67,000.00	67,000.00
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD MET - Available reserves have met the standard for the current year 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 have occurred since first interim projections 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 funded with one-time revenues that have changed since first interim projections by more than five percent?

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. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the current fiscal 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 current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

District's Contributions and Transfers Standard:

-5.0% to +5.0%
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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the Second Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2018-19)	(161,050.00)	(142,200.00)	-11.7%	(18,850.00)	Met
1st Subsequent Year (2019-20)	(173,371.00)	(161,003.00)	-7.1%	(12,368.00)	Met
2nd Subsequent Year (2020-21)	(202,736.00)	(172,882.00)	-14.7%	(29,854.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

The county office revised their excess cost calculations, which resulted in reduced costs for the district. The district also revised the percentage increase in this cost in the out years from 15% to 10%.

- 1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

- 1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

- 1d. NO - There have been no capital project cost overruns occurring since first interim projections 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 payment for the current fiscal 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: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No
2. If Yes to Item 1a, list (or update) 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, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	14	Fund 01-Property Taxes	155,000	1,560,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Early Retirement Incentive	4	Fund 01-0000 Local Property Tax revenue	8342	24,251
TOTAL:				1,584,251

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	214,387	231,987	239,888	252,087
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Early Retirement Incentive	8,342	7,936	7,530	7,124
Total Annual Payments:	222,729	239,923	247,418	259,211
Has total annual payment increased over prior year (2017-18)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

General Bond obligations paid through the collection of property taxes by the county treasurer's office

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

No

- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

n/a

- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

n/a

2. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

First Interim (Form 01CSI, Item S7A)	Second Interim
0.00	0.00

- 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.

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

First Interim (Form 01CSI, Item S7A)	Second Interim

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

0.00	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

- d. Number of retirees receiving OPEB benefits
Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. 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 1b-4)

No

- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?

n/a

- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

n/a

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

First Interim (Form 01CSI, Item S7B)	Second Interim

- b. Amount contributed (funded) for self-insurance programs
Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

4. Comments:

--

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, 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, 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: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

Prior Year (2nd Interim)
(2017-18)

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

Number of certificated (non-management) full-time-equivalent (FTE) positions

3.0

3.0

3.0

3.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

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, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining 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 collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

Is the cost of salary settlement included in the interim 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

2,690

7. Amount included for any tentative salary schedule increases

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
0	0	0

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

- Are costs of H&W benefit changes included in the interim 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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
20,996	22,656	25,159
100.0%	100.0%	100.0%
9.0%	8.0%	11.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No		
----	--	--

If Yes, amount of new costs included in the interim 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 interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
2,681	4,742	3,063
1.5%	2.0%	1.5%

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
No	No	No

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections 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: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	2.7	2.7	2.7	2,033.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

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, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 6 and 7.

Yes

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

Is the cost of salary settlement included in the interim 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

2,033

7. Amount included for any tentative salary schedule increases

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

0

0

0

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

1. Are costs of H&W benefit changes included in the interim 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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
11,477	12,353	13,402
100.0%	100.0%	100.0%
9.0%	8.0%	8.5%

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim 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 interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
5,898	4,296	1,131
4.0%	3.0%	1.0%

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
No	No	No

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of first interim projections?

No

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	0.6	0.6	0.6	0.6

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, complete question 2.

No

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

661

4. Amount included for any tentative salary schedule increases

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
0	0	0

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

- Are costs of H&W benefit changes included in the interim 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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
0	0	0

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
1,305	1,331	1,356

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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 A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

Yes

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

Yes

A3. Is enrollment decreasing in both the prior and current fiscal years?

Yes

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

No

A5. Has the district entered into a bargaining agreement where any of the current 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?

No

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

No

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

No

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

No

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

Yes

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

NICASIO SCHOOL DISTRICT
2018-19
SECOND INTERIM REPORT

OTHER REQUIRED REPORTS

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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)	35.00	35.00	37.52	37.52	2.52	7%
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)	0.00	0.00	0.00	0.00	0.00	0%
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)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	35.00	35.00	37.52	37.52	2.52	7%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	1.02	1.02	1.02	1.02	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.02	1.02	1.02	1.02	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	36.02	36.02	38.54	38.54	2.52	7%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

NICASIO SCHOOL DISTRICT
2018-19 SECOND INTERIM REPORT

TECHNICAL REVIEWS

SACS2018ALL Financial Reporting Software - 2018.2.0
3/1/2019 12:10:17 PM

21-65409-0000000

Second Interim
2018-19 Actuals to Date
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.

SACS2018ALL Financial Reporting Software - 2018.2.0
3/1/2019 12:10:03 PM

21-65409-0000000

Second Interim
2018-19 Original 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.

SACS2018ALL Financial Reporting Software - 2018.2.0
3/1/2019 12:09:48 PM

21-65409-0000000

Second Interim
2018-19 Board Approved Operating 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.

SACS2018ALL Financial Reporting Software - 2018.2.0
3/1/2019 12:09:21 PM

21-65409-0000000

Second Interim
2018-19 Projected Totals
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

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)

EXCEPTION

Explanation: Cash flow worksheet was not required at second interim.

Checks Completed.

Nicasio School District

Since 1862

Board of Trustees

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

To: Nicasio School District Board of Trustees
From: Barbara Snekkevik, Principal and Margie Bonardi, CBO
Date: March 7, 2019
Re: Action: Low-Performing Students Block Grant (LPSBG)

Objective:

To obtain Board approval, which is a condition for receiving Block Fund Grants.

Background:

The LPSBG provides one-time State funds for local education agencies (LEAs) serving students identified as low-performing on state English language arts or mathematics assessments, who are not otherwise identified for supplemental grant funding under the Local Control Funding Formula (LCFF), or eligible for special education services. These funds are designated to address the persistent achievement gap in California's public schools, and to provide resources and evidence-based practices to initiate and sustain authentic systemic change.

As a condition for receiving LPSBG funds, an eligible school district is required to:

1. Develop a plan describing how the funds will increase or improve evidence-based services for the pupils identified to accelerate increases in academic achievement, and how the effectiveness of services will be measured.
2. The plan shall include information regarding how the services align with and are described in the school district's local control and accountability plan (LCAP)
3. In order to ensure community and stakeholder input, the plan shall be discussed and adopted at a regularly scheduled meeting by the governing board of the school district.

Funding Source/Cost:

Preliminary entitlement for Nicasio School District is \$1,976

Recommendation:

Staff recommends approval of the funding plan for the Low-Performing Students Block Grant.

[Accessible Version](#)

Report

Local Educational Agency (LEA) Name

Note: If you are responding on behalf of more than one LEA, you must submit a separate report for each LEA. Additionally, there is only one submission allowed per LEA. If an LEA submits this report multiple times, only the most recent submission will be used. Ensure only authorized personnel complete the report.

What is the official LEA name? *(Do not use abbreviations or acronyms.)*

Page 2/10

[Back](#)[Reset](#)[Save Responses](#)[Next](#)

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Report

County-District-School (CDS) Code

Accurate CDS codes are required to ensure timely payments and reporting.

Verify the local educational agency (LEA) CDS code using the [California School Directory](#) prior to completing this question.

What is the LEA CDS Code? *(Enter the 14-digit CDS code without spaces or hyphens.)*

Page 3/10

[Back](#)[Reset](#)[Save Responses](#)[Next](#)

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Report

Charter School Status

Is the local educational agency a charter school?

- ☐ Yes
- ☒ No

Page 4/10

Back

Reset

Save Responses

Next

[Accessible Version](#)

Report

Low-Performing Students Block Grant (LPSBG) Contacts

LEA Primary LPSBG Contact *(Enter the person who will be the Administrator for the grant.)*

First Name:	Barbara
Last Name:	Snekkivik
Title:	Principal
Email Address:	bsnekkevik@nicasioschool.org
Phone Number: (999-999-9999)	415-662-2184

LEA Secondary (Backup) LPSBG Contact *(Enter the person who will be the Backup Administrator for the grant.)*

First Name:	Margaret
Last Name:	Bonardi
Title:	Interim CBO
Email Address:	cbo@nicasioschool.org
Phone Number: (999-999-9999)	415-662-2184

Page 5/10

[Back](#)[Reset](#)[Save Responses](#)[Next](#)

Accessible Version**Report****Low-Performing Students Block Grant (LPSBG) Opt-in or Opt-out**

For the question below, selecting "Yes" indicates that the local educational agency (LEA) intends to accept LPSBG funding and agrees to comply with the requirements of the grant, and selecting "No" indicates that the LEA chooses **not** to accept LPSBG funding and the LEA **will be required to return to the CDE any LPSBG funds it may have received.**

Does this LEA choose to accept LPSBG funding?

- ☒ Yes
☐ No

Page 6/10

Back

Reset

Save Responses

Next

You've entered an invalid date or date format for this question

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Report

Summarize how the funds will be used to increase or improve evidence-based services for pupils identified. (535 of 1,050 maximum characters)

All students in grades 3-8 currently use the Accelerated Reader program to identify appropriate levels of text for independent reading assignments and monitor comprehension using the quizzes provided for each text. These funds would be used to increase these services to incorporate the Accelerated Reader STAR Assessment system which would provide periodic benchmark assessments at designated points during the year (fall, winter, spring) and identify student progress and areas of need for the targeted intervention and instruction.

How will the effectiveness of the evidence-based services be measured? (284 of 1,050 maximum characters)

The STAR Assessment system will provide periodic benchmark assessments (fall, winter, spring) in accordance with the district's assessment calendar. Results will be analyzed by the district's Data Inquiry Team to determine the effectiveness of targeted intervention and instruction.

How are services aligned with and described in the LEA's local control and accountability plan? (412 of 1,050 maximum characters)

These services align with our district's LCAP Goal 2: Prepare all students to transition successfully to high school both academically and socially. These services specifically address Action 2.3: Assess all students regularly to evaluate level of proficiency and determine individual learning needs for targeted intervention. Implement a Student Study Team to discuss and monitor progress of at-risk students.

On what date was the LPSBG Plan discussed and adopted at a regularly scheduled meeting of the governing board of the school district, county board of education, or the governing body of the charter school? (MM/DD/YYYY)

03/07/2019

Page 7/10

Back

Reset

Save Responses

Next

[Accessible Version](#)

Report

Electronic Signature

By providing your electronic signature, you hereby certify, as the authorized representative of the local educational agency (LEA) indicated in question one, to the best of your knowledge and belief, this data is true, correct, and has been reported in accordance with applicable laws and regulations.

Electronic

Signature: (Type
your name.)

Margaret Bonardi

Job Title:

Interim CBO

LEA Name:

Nicasio School District

LEA Street
Address:

5555 Nicasio Valley Rd

LEA City:

Nicasio

LEA Zip Code:

94946

Work Telephone
Number: (999-
999-9999)

415-662-2184

Work Email:

cbo@nicasioschool.org

Page 8/10

Back

Reset

Save Responses

Next