

**NICASIO SCHOOL DISTRICT  
BOARD OF TRUSTEES**

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

**AGENDA**

**Regular Meeting of the Nicasio School District Board of Trustees  
5555 Nicasio Valley Road, Nicasio CA - Library**

**Wednesday, September 5, 2018 5:00 PM**

- 
- 1. **Initial Matters**
    - a. Call to Order
    - b. Roll Call
  
  - 2. **Open Session Agenda**
    - a. Patriotic Moment
    - b. Approve and Adopt Open Session Agenda..... *Action*
  
  - 3. **Public Comment** ..... *Information*
    - *Board members or district staff may, but are not obligated to, briefly respond to statements made or questions posed by the public.*
    - *No formal action will be taken.*
    - *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** ..... *Mass Action*
    - a. Approve Minutes: June 28, 2018 Special Meeting of Board of Trustees
    - b. Ratify Warrants Paid: 6/22-8/24/2018
    - c. Approve Quarterly Report on Williams Uniform Complaints (Apr-Jun 2018)
    - d. Approve Certificate of Signatures
    - e. Approve 2018 Conflict of Interest Code Biennial Notice
    - f. Approve IDT Request Into NSD for 2018-19
      - i. IDT 18-19-14
  
  - 5. **Reports & Announcements**..... *Information*
    - a. Water System Upgrade Update – Holly McArthur
    - b. Principal’s Report – Principal Barbara Snekkevik
    - c. Superintendent’s Report – Dr. Jan La Torre-Derby
    - d. Trustees’ Report - Trustees
  
  - 6. **Business Services**
    - a. Consider Approval of Unaudited Actuals for Fiscal Year Ending Jun 30 2018.. *Action*
    - b. Consider Approval of Resolution 2018-19 #1 for Gann Limit..... *Action*
    - c. Consider Approval of 2017-18 Education Protection Account Expenditures.... *Action*
    - d. Consider Approval of Parcel Tax Expenditure Report..... *Action*

- e. 2018-19 Governor’s Budget Update: One-Time Discretionary Funding.... *Discussion/Action*
- f. Consider Approval of Resolution 2018-19 #2 Authorization to Sign on  
Behalf of the Governing Board ..... *Action*
- 7. Facilities**
  - a. 2017 California State Water Board Consumer Confidence Report for Nicasio  
School (Water System #2100582)..... *Information*
- 8. Personnel**
  - a. Approval to Hire .15 FTE Classified Art Specialist for 2018-19..... *Action*
- 9. Administrative/Governance**
  - a. 2018-19 Local Control and Accountability Plan (LCAP) Revisions..... *Discussion/Action*
- 10. Conclusion**
  - a. Agenda Planning ..... *Discussion*
  - b. Adjournment ..... *Action*

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



## Nicasio School District Board of Trustees

### MINUTES

- Special Meeting -

Thursday, June 28, 2018 5 PM

Nicasio School Library 5555 Nicasio Valley Road, Nicasio CA

#### 1. Initial Matters

- a. Call to Order at 5:02pm
- b. Roll Call In attendance: **Trustees Madeleine Sloane and Jason Snell** Absent: **Trustee Michelle Rutledge** *Also in attendance: Superintendent Nancy Neu, Principal Barbara Snekkevik and Office Manager/District Secretary Mikki McIntyre*
- c. Approval of Closed Session Agenda  
Action: **M/S:Sloane/Snell** to approve and adopt Closed Session Agenda **Vote: 2/0** Ayes: Snell, Sloane; Noes: None

#### 2. Closed Session

- a. The following Closed Session item is listed below in compliance with Government Code Section 54957 of the Brown Act:
  - i. PUBLIC EMPLOYEE APPOINTMENT/EMPLOYMENT Title: Job Share
- b. Public Comment on Items on the Closed Session Agenda
- c. Recess to Closed Session to consider and/or take action upon any item on the Closed Session Agenda

#### 3. Reconvene to Open Session

#### 4. Open Session Agenda

- a. Patriotic Moment in honor of Independence Day
- b. Report Out Announcement of any reportable action take during Closed Session: There was no reportable action taken.
- c. Approval and Adoption of Open Session Agenda  
Action: **M/S: Snell/Sloane** to approve and adopt Open Session Agenda **Vote: 2/0** Ayes: Sloane, Snell; Noes: None

#### 5. Public Comment

- a. A member of the public wished everyone a “happy summer”.

#### 6. Consent Agenda

- a. Approve Minutes: May 9, 2018 Special Meeting and June 7, 2018 Regular Meeting of Board of Trustees
- b. Approve Warrants Paid: May 31-Jun 21, 2018

- c. 2018-19 Local Control Accountability Plan (LCAP) Federal Addendum  
Action: **M/S: Snell/Sloane** to approve and adopt Consent Agenda **Vote: 2/0** Ayes: Sloane, Snell; Noes: None

## 7. Finance/Business Services

- a. Consider Approval of 2018-19 Local Control Accountability Plan (LCAP)  
Action: **M/S: Snell/Sloane** to Approve 2018-19 LCAP **Vote: 2/0** Ayes: Sloane, Snell; Noes: None
- b. Consider Approval of 2018-19 Budget Adoption Reserve Form  
Action: **M/S: Snell/Sloane** to Approve 2018-19 Budget Adoption Reserve Form **Vote: 2/0** Ayes: Sloane, Snell; Noes: None
- c. Consider Adoption of 2018-19 Budget  
Action: **M/S: Snell/Sloane** to Adopt 2018-19 Budget **Vote: 2/0** Ayes: Sloane, Snell; Noes: None
- d. Consider Approval of 2018-19 Consolidated Application  
Action: **M/S: Snell/Sloane** to Approve 2018-19 Consolidated Application **Vote: 2/0** Ayes: Sloane, Snell; Noes: None
- e. Consider Approval of Resolution 2017-18 #5 Tax Anticipation Note (TAN)  
Action: **M/S: Snell/Sloane** to Approve Resolution 2017-18 #5 TAN (Roll Call Vote) **Vote: 2/0** Ayes: Sloane, Snell; Noes: None
- f. Consider Approval of Resolution 2017-18 #6 Regarding the Education Protection Account (EPA) for 2018-19  
Action: **M/S: Snell/Sloane** to Approve Resolution 2017-18 #6 Regarding the EPA for 2018-19 (Roll Call Vote) **Vote: 2/0** Ayes: Sloane, Snell; Noes: None
- g. Consider Approval of Resolution 2017-18 #7 Regarding Budget Transfer of Funds for Year End Closing  
Action: **M/S: Snell/Sloane** to Approve Resolution 2017-18 #7 Regarding Budget Transfer of Funds for Year End Closing (Roll Call Vote) **Vote: 2/0** Ayes: Sloane, Snell; Noes: None
- h. Consider Approval of Marin County Aeries SIS Consortium 2018-19 Contract Services for Basic Aeries Hosting Services  
Action: **M/S: Snell/Sloane** to Approve Marin County Aeries SIS Consortium 2018-19 Contract Services for Basic Aeries Hosting Services **Vote: 2/0** Ayes: Sloane, Snell; Noes: None

## 8. Personnel

- a. Accept Letter of Resignation of Classified Employee Monica Snell effective June 14, 2018  
*Discussion:* The Board expressed their gratitude and appreciation to Monica for her many years joyful service at Nicasio School, noting that she will be sorely missed.

- b. Accept Letter of Resignation of Classified Employee Jenna D-Anna effective June 14, 2018 *Discussion:* The trustees expressed appreciation to Jenna for her contributions to Nicasio School and wished her well.
- c. Consider Approval of .5 FTE Certificated Teacher Personal Leave of Absence without Pay for 2018-19 *Discussion:* Supt. Neu said the position is being reduced as part of a proposal to create a job share between two teachers in the 3/4/5 classroom. She said she feels the students and school community will benefit from this arrangement, and that the two teachers will make a great team. She added that this is a one year proposal. *Action:* **M/S: Snell/Sloane** to Approve .5 FTE Certificated Teacher Personal Leave of Absence without Pay for 2018-19 **Vote: 2/0** Ayes: Sloane, Snell; Noes: None
- d. Consider Approval to Hire .5 FTE Certificated Teacher for 2018-19 *Discussion:* Supt. Neu referenced the previous agenda item. *Action:* **M/S: Snell/Sloane** to Approve Hire of .5 FTE Certificated Teacher for 2018-19 **Vote: 2/0** Ayes: Sloane, Snell; Noes: None
- e. Consider Approval of 2018-19 Contract Services Agreement with Marin County Office of Education for Support of Superintendent for Business Services (July 1, 2018-June 30, 2019) *Discussion:* The Board expressed gratitude to both Margie and MCOE for the business services support. *Action:* **M/S: Snell/Sloane** to Approve 2018-19 Contract Services Agreement with Marin County Office of Education for Support of Superintendent for Business Services (July 1, 2018-June 30, 2019) **Vote: 2/0** Ayes: Sloane, Snell; Noes: None
- f. Consider Approval of Principal Contract for 2018-19 *Action:* **M/S: Snell/Sloane** to Approve Principal Contract for 2018-19 **Vote: 2/0** Ayes: Sloane, Snell; Noes: None

## 9. Administrative/Governance

- a. Consider Approval of IDT Renewal Requests Into NSD for 2018-19
  - i. IDT 18-19-11
  - ii. IDT 18-19-12
  - iii. IDT 18-19-13

*Discussion:* It was noted that the IDT requests listed are new requests, not renewals, as erroneously listed on the agenda.

*Action:* **M/S: Snell/Sloane** to Approve NEW IDT Request #'s 18-19-11, 18-19-12 and 18-19-13 **Vote: 2/0** Ayes: Sloane, Snell; Noes: None

## 10. Conclusion

- a. Agenda Planning
  - o Water System Upgrade Update
  - o Approval to Hire Art Specialist

- o Tentative Budget Workshop Sept. 5, 2018 4-6pm
- o Board Meeting Sept. 5, 2018 new start time: 6pm

- b. Adjournment *Discussion*: Prior to adjournment of the meeting, Supt. Neu noted that with regard to a new ruling regarding union fees, the District does have one certificated staff person who that would affect.

Action: **M/S: Snell/Sloane** to adjourn meeting at 5:53pm **Vote: 2/0** Ayes: Sloane, Snell;  
Noes: None

***Respectfully submitted,***

***Mikki McIntyre***

☐ Unadopted      ☐ Adopted

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***Madeleine Sloane, Board Clerk***

APY250 L.00.05

Marin County Office of Education  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 07/13/2018

08/25/18 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
BATCH: 0001 FIRST BATCH GF 7/3/18  
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		
20204082	001335/	CON E SOLUTIONS				
		CL-180002	01-0000-0-5840.00-0000-2700-000-000-000	JAN TO JUNE 2018		612.00
		CL-180006	01-0000-0-5840.00-0000-2700-000-000-000	FINAL 2017-18		3.00
			WARRANT TOTAL			\$615.00
20204083	000807/	JERRY & DON'S PUMP & WELL				
		CL-180004	01-0000-0-5535.00-0000-8200-000-000-000	WATER TREATMENT/INSPECT		1,097.06
			WARRANT TOTAL			\$1,097.06
20204084	001180/	MICHELLE MCINTYRE				
		CL-180003	01-0000-0-4300.00-0000-2700-000-000-000	GRADUATION SUPPLIES		15.64
			WARRANT TOTAL			\$15.64
20204085	001204/	PROTECTION ONE ALARM MONITORIN				
		PV-190001	01-0000-0-5620.00-0000-8300-000-000-000	INV 123372031 JULY SERVICE		93.45
			WARRANT TOTAL			\$93.45
20204086	001418/	BARBARA SNEKKEVIK				
		PV-190002	01-9327-0-4300.00-1110-1010-000-000-000	PE EQUIPMENT		146.19
			WARRANT TOTAL			\$146.19
20204087	000024/	STATE OF CALIFORNIA				
		CL-180005	01-0000-0-9515.00-0000-0000-000-000-000	QT ENDING 06/30		68.80
			WARRANT TOTAL			\$68.80
20204088	000150/	STATE TEACHERS' RETIREMENT SYS				
		CL-180001	01-0000-0-7439.00-0000-9100-000-000-000	883982747089 L ROGERS		8,823.25
			WARRANT TOTAL			\$8,823.25
*** FUND	TOTALS ***					
		TOTAL NUMBER OF CHECKS:	7	TOTAL AMOUNT OF CHECKS:		\$10,859.39*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$ .00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$ .00*
		TOTAL PAYMENTS:	7	TOTAL AMOUNT:		\$10,859.39*
*** BATCH TOTALS ***						
		TOTAL NUMBER OF CHECKS:	7	TOTAL AMOUNT OF CHECKS:		\$10,859.39*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$ .00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$ .00*
		TOTAL PAYMENTS:	7	TOTAL AMOUNT:		\$10,859.39*
*** DISTRICT TOTALS ***						
		TOTAL NUMBER OF CHECKS:	7	TOTAL AMOUNT OF CHECKS:		\$10,859.39*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$ .00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$ .00*
		TOTAL PAYMENTS:	7	TOTAL AMOUNT:		\$10,859.39*

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
BATCH: 0002 JULY 13, 2018 GF  
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		
20204438	001416/	MARGIE BONARDI				
		CL-180009	01-0000-0-4300.00-0000-7300-000-000-000	REIMB		47.56
		PV-190003	01-0000-0-4300.00-0000-7300-000-000-000	REIMB PRINTER INK		43.28
		WARRANT TOTAL				\$90.84
20204439	001149/	MARIN COUNTY OFFICE OF ED				
		CL-180007	01-0000-0-5840.00-0000-7200-000-000-000	180948		18,514.44
		WARRANT TOTAL				\$18,514.44
20204440	000276/	MARIN SCHOOLS INSURANCE				
		PO-190025	1. 01-0000-0-5470.00-0000-7200-000-000-000	2019PL-011		5,828.00
		WARRANT TOTAL				\$5,828.00
20204441	001435/	MYSTERY SCIENCE INC				
		PO-190109	1. 01-6300-0-4200.00-1110-1010-000-000-000	26895		99.00
		PO-190110	1. 01-6300-0-4200.00-1110-1010-000-000-000	26896		99.00
		WARRANT TOTAL				\$198.00
20204442	000007/	OFFICE DEPOT				
		PO-190100	2. 01-0000-0-4300.00-0000-2700-000-000-000	160070624001		8.94
			1. 01-0000-0-4300.00-0000-8200-000-000-000	160070624001		111.43
			1. 01-0000-0-4300.00-0000-8200-000-000-000	159281193001		19.01
			3. 01-1100-0-4300.00-1110-1010-000-000-000	160070624001		79.82
		PO-190103	1. 01-1100-0-4300.00-1110-1010-000-000-000	159315494001		97.40
			1. 01-1100-0-4300.00-1110-1010-000-000-000	159315493001		79.05
		WARRANT TOTAL				\$395.65
20204443	000021/	RECOLOGY				
		CL-180008	01-0000-0-5550.00-0000-8200-000-000-000	1811889740		250.40
		WARRANT TOTAL				\$250.40
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS: 6	TOTAL AMOUNT OF CHECKS:		\$25,277.33*
			TOTAL ACH GENERATED: 0	TOTAL AMOUNT OF ACH:		\$ .00*
			TOTAL EFT GENERATED: 0	TOTAL AMOUNT OF EFT:		\$ .00*
			TOTAL PAYMENTS: 6	TOTAL AMOUNT:		\$25,277.33*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS: 6	TOTAL AMOUNT OF CHECKS:		\$25,277.33*
			TOTAL ACH GENERATED: 0	TOTAL AMOUNT OF ACH:		\$ .00*
			TOTAL EFT GENERATED: 0	TOTAL AMOUNT OF EFT:		\$ .00*
			TOTAL PAYMENTS: 6	TOTAL AMOUNT:		\$25,277.33*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS: 6	TOTAL AMOUNT OF CHECKS:		\$25,277.33*

TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
TOTAL PAYMENTS:	6	TOTAL AMOUNT:	\$25,277.33*

APY250 L.00.05

Marin County Office of Education  
 COMMERCIAL WARRANT REGISTER  
 FOR WARRANTS DATED 08/01/2018

08/25/18 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
 BATCH: 0003 JUNE 27 GF  
 FUND : 01 GENERAL FUND

WARRANT REQ#	VENDOR/ADDR	NAME (REMIT) REFERENCE LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
20205500	000568/	AT&T													
		CL-180010				01-1400-0-5940.00-1110-1010-000-000-000								000011639776	85.90
														WARRANT TOTAL	\$85.90
20205501	001409/	EMERALD BEHAVIOR													
		CL-180011				01-6500-0-5840.00-5752-1100-000-000-000								3266	795.00
														WARRANT TOTAL	\$795.00
20205502	001323/	NORTH BAY TAXI													
		CL-180012				01-6500-0-5840.00-5752-1100-000-000-000								ACCT # 420	1,820.00
														WARRANT TOTAL	\$1,820.00
20205503	000007/	OFFICE DEPOT													
		PO-190100	2.			01-0000-0-4300.00-0000-2700-000-000-000								INV 159281192001	22.67
			3.			01-1100-0-4300.00-1110-1010-000-000-000								INV 159281192001	14.98
														WARRANT TOTAL	\$37.65
20205504	000012/	P G & E													
		PO-190026	1.			01-0000-0-5510.00-0000-8200-000-000-000								4964672870-6	26.89
														WARRANT TOTAL	\$26.89
20205505	001185/	STEPHEN ROATCH ACCOUNTANCY COR													
		PO-190035	1.			01-0000-0-5809.00-0000-7191-000-000-000								2017-18 ANNUAL AUDIT	3,500.00
														WARRANT TOTAL	\$3,500.00
20205506	001436/	Zoo-phonics Inc													
		PO-190111	1.			01-1400-0-4100.00-1110-1010-000-221-000								INV 45300	235.45
														WARRANT TOTAL	\$235.45
*** FUND	TOTALS ***					TOTAL NUMBER OF CHECKS:	7							TOTAL AMOUNT OF CHECKS:	\$6,500.89*
						TOTAL ACH GENERATED:	0							TOTAL AMOUNT OF ACH:	\$ .00*
						TOTAL EFT GENERATED:	0							TOTAL AMOUNT OF EFT:	\$ .00*
						TOTAL PAYMENTS:	7							TOTAL AMOUNT:	\$6,500.89*
*** BATCH TOTALS ***						TOTAL NUMBER OF CHECKS:	7							TOTAL AMOUNT OF CHECKS:	\$6,500.89*
						TOTAL ACH GENERATED:	0							TOTAL AMOUNT OF ACH:	\$ .00*
						TOTAL EFT GENERATED:	0							TOTAL AMOUNT OF EFT:	\$ .00*
						TOTAL PAYMENTS:	7							TOTAL AMOUNT:	\$6,500.89*



APY250 L.00.05

Marin County Office of Education  
 COMMERCIAL WARRANT REGISTER  
 FOR WARRANTS DATED 08/01/2018

08/25/18 PAGE 2

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
 BATCH: 0004 JUNE 27 PGE & ATT  
 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		
20205507	000568/	AT&T				
		CL-180013	01-0000-0-5970.00-0000-2700-000-000-000	43695118589544		387.26
			WARRANT TOTAL			\$387.26
20205508	000012/	P G & E				
		PO-190026	1. 01-0000-0-5510.00-0000-8200-000-000-000	851665363-4		710.10
			WARRANT TOTAL			\$710.10
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	2	TOTAL AMOUNT OF CHECKS:	\$1,097.36*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	2	TOTAL AMOUNT:	\$1,097.36*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	2	TOTAL AMOUNT OF CHECKS:	\$1,097.36*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	2	TOTAL AMOUNT:	\$1,097.36*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	9	TOTAL AMOUNT OF CHECKS:	\$7,598.25*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	9	TOTAL AMOUNT:	\$7,598.25*

APY250 L.00.05

Marin County Office of Education  
 COMMERCIAL WARRANT REGISTER  
 FOR WARRANTS DATED 08/08/2018

08/25/18 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
 BATCH: 0005 GENERAL FUND 08/06/18  
 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		
20206119	001416/	MARGIE BONARDI				
		PV-190005	01-0000-0-4300.00-0000-7300-000-000-000	PRINTER INK		79.02
			WARRANT TOTAL			\$79.02
20206120	001149/	MARIN COUNTY OFFICE OF ED				
		PV-190004	01-0000-0-9521.00-0000-0000-000-000-000	L ROGERS COBRA		1,039.92
			01-0000-0-9526.00-0000-0000-000-000-000	KAISER		2,014.05
			01-0000-0-9529.00-0000-0000-000-000-000	VISION		67.95
			WARRANT TOTAL			\$3,121.92
20206121	001272/	RAUL SALDANA				
		PO-190031	1. 01-0000-0-5840.00-0000-8100-000-000-000	JULY 2018 INVOICE		400.00
			WARRANT TOTAL			\$400.00
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	3	TOTAL AMOUNT OF CHECKS:	\$3,600.94*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	3	TOTAL AMOUNT:	\$3,600.94*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	3	TOTAL AMOUNT OF CHECKS:	\$3,600.94*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	3	TOTAL AMOUNT:	\$3,600.94*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	3	TOTAL AMOUNT OF CHECKS:	\$3,600.94*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	3	TOTAL AMOUNT:	\$3,600.94*

APY250 L.00.05

Marin County Office of Education  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 08/17/2018

08/25/18 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
BATCH: 0006 GENERAL FUND 08/09/18  
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		
20206954	001437/	GREENFIELD LEARNING INC				
		PO-190108	1. 01-1100-0-4300.00-1110-1010-000-000-000	6854		600.00
			WARRANT TOTAL			\$600.00
20206955	001428/	HOME DEPOT CREDIT SERVICES				
		PO-190114	1. 01-0000-0-4300.00-0000-2700-000-000-000	INV 1105654		35.82
			WARRANT TOTAL			\$35.82
20206956	000807/	JERRY & DON'S PUMP & WELL				
		PO-190012	1. 01-0000-0-5535.00-0000-8200-000-000-000	Ref 0129346-IN		1,815.84
			WARRANT TOTAL			\$1,815.84
20206957	000007/	OFFICE DEPOT				
		PO-190103	1. 01-1100-0-4300.00-1110-1010-000-000-000	INV 159314405001		43.41
			WARRANT TOTAL			\$43.41
20206958	000021/	RECOLOGY				
		PO-190030	1. 01-0000-0-5550.00-0000-8200-000-000-000	acct 1811889740		250.40
			WARRANT TOTAL			\$250.40
20206959	001260/	SILYCO				
		PO-190033	1. 01-0000-0-5840.00-1110-1010-000-000-000	JULY 2018		700.00
			WARRANT TOTAL			\$700.00
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:	\$3,445.47*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	6	TOTAL AMOUNT:	\$3,445.47*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:	\$3,445.47*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	6	TOTAL AMOUNT:	\$3,445.47*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:	\$3,445.47*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	6	TOTAL AMOUNT:	\$3,445.47*

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
BATCH: 0007 GENERAL FUND 8/18/18  
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			
20207830	001386/	ALL STAR RENTS				
		PO-190000 1. 01-0000-0-5610.00-0000-8100-000-000-000	INV 784093-4			48.59
		WARRANT TOTAL				\$48.59
20207831	000568/	AT&T				
		PO-190003 1. 01-1400-0-5940.00-1110-1010-000-000-000	43695118589544 W \$10 ADJUSTMEN			397.26
		WARRANT TOTAL				\$397.26
20207832	001148/	M.C.S.B.A.				
		CL-180014 01-0000-0-9561.00-0000-0000-000-000-000	PR YR STALE DATED WARRANT			145.00
		WARRANT TOTAL				\$145.00
20207833	000276/	MARIN SCHOOLS INSURANCE				
		PV-190006 01-0000-0-9528.00-0000-0000-000-000-000	JULY 2018			510.75
		01-0000-0-9528.00-0000-0000-000-000-000	AUG 2018			510.75
		WARRANT TOTAL				\$1,021.50
20207834	000019/	MCGRAW HILL EDUCATION INC				
		PO-190105 1. 01-1400-0-4100.00-1110-1010-000-221-000	103948123001			462.73
		1. 01-1400-0-4100.00-1110-1010-000-221-000	103918377001			755.23
		1. 01-1400-0-4100.00-1110-1010-000-221-000	1036519980001			792.51
		1. 01-1400-0-4100.00-1110-1010-000-221-000	103918378001			26.79
		WARRANT TOTAL				\$2,037.26
20207835	001240/	WOODBURN PRESS				
		PO-190112 1. 01-1100-0-4300.00-1110-1010-000-000-000	INV 3600			33.72
		WARRANT TOTAL				\$33.72
*** FUND	TOTALS ***	TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:		\$3,683.33*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$ .00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$ .00*
		TOTAL PAYMENTS:	6	TOTAL AMOUNT:		\$3,683.33*
*** BATCH TOTALS ***		TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:		\$3,683.33*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$ .00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$ .00*
		TOTAL PAYMENTS:	6	TOTAL AMOUNT:		\$3,683.33*
*** DISTRICT TOTALS ***		TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:		\$3,683.33*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$ .00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$ .00*
		TOTAL PAYMENTS:	6	TOTAL AMOUNT:		\$3,683.33*

**Valenzuela/CAHSEE Lawsuit Settlement**  
**Quarterly Report on Williams Uniform Complaints**  
[Education Code § 35186(d)]

Agenda Item # 4c

District: Nicasio School District

Person completing this form: Mikki McIntyre Title: Office Manager

Quarterly Report Submission Date:

☒ July 2018  
☐ October 2018  
☐ January 2019  
☐ April 2019

Date for information to be reported publicly at governing board meeting Sept. 5 2018

Please check the box that applies:

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

General Subject Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials	0		
Teacher Vacancy or Misassignment	0		
Facilities Conditions	0		
CAHSEE Intensive Instruction and Services	0		
TOTALS	0		

Dr. Jan La Torre - Derby  
Print Name of District Superintendent

\_\_\_\_\_  
Signature of District Superintendent

\_\_\_\_\_  
Date

# MARIN COUNTY OFFICE OF EDUCATION

## DISTRICT BUSINESS SERVICES

NICASIO

School District

### Certificate of Signatures

I, Dr. Jan La Torre-Derby, Superintendent, certify that the signatures shown below are the verified signatures of this district's agents who are authorized to pick up commercial vendor warrants, and payroll and payroll-related vendor warrants.

These approved signatures will be considered valid for the period of July 1, 2018 through June 30, 2019.

### Signatures of District Agents

	Commercial Vendor Warrants	Payroll Warrants
Signature:		
Name:	Dr. Jan La Torre-Derby	Dr. Jan La Torre-Derby
Signature:		
Name:		
Signature:		
Name:		
Signature:		
Name:		

Authorized by: \_\_\_\_\_  
Superintendent
Date

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



Agenda Item # 4e

5555 Nicasio Valley Road, Nicasio, CA 94946

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

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To: Nicasio Board of Trustees  
From: Jan La Torre-Derby, Ed.D. Superintendent  
Date: September 5, 2018  
Re: Consent: 2018 Conflict of Interest Code-Biennial Notice

Objective: To comply with County Of Marin requirements to provide a Local Agency Biennial Notice

Background:

Each district in Marin County is required to submit a Conflict of Interest notice. An amendment to the 2017 submission is required due to new staff as indicated on the attached form. The new Superintendent is required to complete the Form 700 to ensure compliance with Conflict of Interest Code as outlined in Nicasio Board Policy BP 9270.

Funding/Cost:

NA

Recommendation:

The Superintendent recommends approval of the amendment to comply with the Conflict of Interest Code.

FAIR POLITICAL PRACTICES COMMISSION

## 2018 Conflict of Interest Code Biennial Notice Instructions for Local Agencies

---

The Political Reform Act requires every local government agency to review its conflict of interest code biennially. A conflict of interest code tells public officials, governmental employees, and consultants what financial interests they must disclose on their Statement of Economic Interests (Form 700).

**By July 2, 2018:** The code reviewing body must notify agencies and special districts within its jurisdiction to review their conflict of interest codes.

**By October 1, 2018:** The biennial notice must be filed with the agency's code reviewing body.

The FPPC has prepared a 2018 Local Agency Biennial Notice form for local agencies to complete or send to agencies within its jurisdiction to complete before submitting to the code reviewing body. The City Council is the code reviewing body for city agencies. The County Board of Supervisors is the code reviewing body for county agencies and any other local government agency whose jurisdiction is determined to be solely within the county (e.g., school districts, including certain charter schools). The FPPC is the code reviewing body for any agency with jurisdiction in **more than one county** and will contact them.

### The Local Agency Biennial Notice is not forwarded to the FPPC.

If amendments to an agency's conflict of interest code are necessary, the amended code must be forwarded to the code reviewing body for approval within 90 days. An agency's amended code is not effective until it has been approved by the code reviewing body.

**If you answer yes, to any of the questions below, your agency's code probably needs to be amended.**

- Is the current code more than five years old?
- Have there been any substantial changes to the agency's organizational structure since the last code was approved?
- Have any positions been eliminated or re-named since the last code was approved?
- Have any new positions been added since the last code was approved?
- Have there been any substantial changes in duties or responsibilities for any positions since the last code was approved?

If you have any questions or are still not sure if you should amend your agency's conflict of interest code, please contact the FPPC. Additional information including an online webinar regarding how to amend a conflict of interest code are available on FPPC's website here.



## 2018 Local Agency Biennial Notice

Name of Agency: Nicasio School District  
Mailing Address: P.O. Box 711 Nicasio CA 94946  
Contact Person: Mikki M. Intyre Phone No. 415-662-2184  
Email: office@nicasioschool.org Alternate Email: \_\_\_\_\_

Accurate disclosure is essential to monitor whether officials have conflicts of interest and to help ensure public trust in government. The biennial review examines current programs to ensure that the agency's code includes disclosure by those agency officials who make or participate in making governmental decisions.

This agency has reviewed its conflict of interest code and has determined that (check one BOX):

☐ An amendment is required. The following amendments are necessary:

(Check all that apply.)

- ☒ Include new positions
- ☐ Revise disclosure categories
- ☐ Revise the titles of existing positions
- ☐ Delete titles of positions that have been abolished and/or positions that no longer make or participate in making governmental decisions
- ☐ Other (describe) \_\_\_\_\_

☐ The code is currently under review by the code reviewing body.

☐ No amendment is required. (If your code is over five years old, amendments may be necessary.)

**Verification** (to be completed if no amendment is required)

*This agency's code accurately designates all positions that make or participate in the making of governmental decisions. The disclosure assigned to those positions accurately requires that all investments, business positions, interests in real property, and sources of income that may foreseeably be affected materially by the decisions made by those holding designated positions are reported. The code includes all other provisions required by Government Code Section 87302.*

\_\_\_\_\_  
Signature of Chief Executive Officer

\_\_\_\_\_  
Date

All agencies must complete and return this notice regardless of how recently your code was approved or amended. Please return this notice no later than **October 1, 2018**, or by the date specified by your agency, if earlier, to:

**Diane Patterson**  
ASSISTANT CLERK OF THE BOARD

**PLEASE DO NOT RETURN THIS FORM TO THE FPPC.**

**BOARD OF SUPERVISORS**

3501 Civic Center Drive, Suite 329  
San Rafael, CA 94903  
415 473 7355 T  
415 473 3645 F  
dpatterson@marincounty.org  
www.marincounty.org/depts/bs

www.fppc.ca.gov  
FPPC Advice: advice@fppc.ca.gov (866.275.3772)  
Page 1 of 1



COVER PAGE

Please type or print in ink.

NAME OF FILER (LAST) (FIRST) (MIDDLE)

1. Office, Agency, or Court

Agency Name (Do not use acronyms)

Division, Board, Department, District, if applicable

Your Position

► If filing for multiple positions, list below or on an attachment. (Do not use acronyms)

Agency: Position:

2. Jurisdiction of Office (Check at least one box)

☐ State

☐ Judge or Court Commissioner (Statewide Jurisdiction)

☐ Multi-County

☐ County of

☐ City of

☐ Other

3. Type of Statement (Check at least one box)

☐ Annual: The period covered is January 1, 2017, through December 31, 2017.

-or-

The period covered is / / , through December 31, 2017.

☐ Leaving Office: Date Left / / (Check one)

☐ The period covered is January 1, 2017, through the date of leaving office.

-or-

☐ The period covered is / / , through the date of leaving office.

☐ Assuming Office: Date assumed / /

☐ Candidate: Date of Election and office sought, if different than Part 1:

4. Schedule Summary (must complete)

► Total number of pages including this cover page:

Schedules attached

☐ Schedule A-1 - Investments - schedule attached

☐ Schedule C - Income, Loans, & Business Positions - schedule attached

☐ Schedule A-2 - Investments - schedule attached

☐ Schedule D - Income - Gifts - schedule attached

☐ Schedule B - Real Property - schedule attached

☐ Schedule E - Income - Gifts - Travel Payments - schedule attached

-or-

☐ None - No reportable interests on any schedule

5. Verification

MAILING ADDRESS STREET CITY STATE ZIP CODE  
(Business or Agency Address Recommended - Public Document)

DAYTIME TELEPHONE NUMBER

E-MAIL ADDRESS

( )

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed (month, day, year)

Signature (File the originally signed statement with your filing official.)



In Reply Refer to  
08ESMF00-2018-  
I-2532-1

## United States Department of the Interior

FISH AND WILDLIFE SERVICE  
Sacramento Fish and Wildlife Office  
2800 Cottage Way, Suite W2605  
Sacramento, California 95825



JUL 24 2018

Mr. Douglas Eberhardt  
Manager, Infrastructure Section  
U. S. Environmental Protection Agency  
75 Hawthorne Street  
San Francisco, California 94105-3901

Subject: Informal Consultation on the Nicasio School Water System Project, Marin County, California (Project Number: 2100582-001C)

Dear Mr. Eberhardt:

This letter is in response to the U. S. Environmental Protection Agency's (EPA) June 1, 2018, request for initiation of informal consultation with the U.S. Fish and Wildlife Service (Service) on the proposed Nicasio School Water System Project (proposed project) in Marin County, California. Your request was received by the Service on June 7, 2018. The document provided presents an evaluation of the proposed project's effects on species federally-listed under the Endangered Species Act of 1973, as amended (16 U.S.C. §1531 et seq.) (Act).

The federal action we are consulting on is the funding of the proposed project under the Drinking Water State Revolving Fund for the construction of a new water treatment filtration system. This response is provided under the authority of the Act, and in accordance with the implementing regulations pertaining to interagency cooperation (50 CFR 402).

Pursuant to 50 CFR §402.12(j), you submitted the December 4, 2017, *Biological Assessment, Nicasio School Water System Project* (biological assessment) and requested concurrence with the findings presented therein. The findings presented in the biological assessment conclude that the proposed project may affect, but is not likely to adversely affect the federally-listed as threatened California red-legged frog (*Rana draytonii*) (frog). The proposed project is not within designated or proposed critical habitat for any federally-listed species.

In considering your request, we based our evaluation of on the following: 1) your June 1, 2018, letter initiating informal consultation; 2) the December 4, 2017, biological assessment; and 3) additional information available to the Service.

The proposed project is located on the grounds of the Nicasio School, at 5555 Nicasio Valley Road, in Marin County. The proposed project is bounded to the north, east, and south by the school grounds (e.g., mowed playing fields, basketball court, buildings), and to the west by Nicasio Creek and associated woodland habitat.

The proposed project includes the construction of an additional filtration system in a new 10 foot by 12 foot shed within the school's existing fenced water tank site. The existing 5,000-gallon tank will be used to store treated water and the two existing 10,000-gallon water tanks will be utilized for primary storage instead of treated water storage. The existing tanks and proposed filtration system

will be connected via water pipes. The proposed project will be constructed during the dry season (May 15 to October 15) and will implement standard erosion and water quality control measures. All construction staging will occur on or adjacent to the proposed construction area, in upland areas that are dominated by weedy vegetation and that are regularly mowed. The following minimization and avoidance measures will also be implemented as part of the proposed project:

1. No more than twenty-four (24) hours prior to the date of initial ground disturbance, a preconstruction survey for the frog will be conducted by a qualified biologist at the proposed project. The survey will consist of walking the project limits and within the project site to ascertain the possible presence of the frog. The biologist will investigate all potential areas that could be used by the frog for feeding, breeding, sheltering, movement, and other essential behaviors. This includes an adequate examination of mammal burrows. If a frog is found, all construction activities will be halted and the Service will be contacted. No attempt will be made to remove the frog from the project site. Construction activities will not recommence until authorization to proceed has been issued by the Service. If the frog is not observed during the clearance survey, then construction may proceed.
2. Before any construction activities begin on the proposed project, a qualified biologist will conduct employee education training for employees working on earthmoving and/or construction activities. Personnel will be required to attend the presentation which will describe the frog, avoidance and minimization measures, legal protection of the animal, and other related issues. All attendees will sign an attendance sheet along with their printed name, company or agency, email address, and telephone number.
3. A qualified biologist will be present at the work site until all initial habitat disturbances have been completed. After this time, the biologist may designate a member of the construction team to check the site each morning for frogs and to monitor on-site compliance with all avoidance measures. The biologist shall ensure that this individual receives training outlined above, and any additional training required. The designated monitor will contact the qualified biologist for instructions should a frog be observed on the site. The monitor and the biologist shall have the authority to halt any action that could adversely affect sensitive biological resources.

After reviewing all the available information we concur with your determination that the proposed project is not likely to adversely affect the frog. The proposed project reached the 'may affect' level, and the subsequent requirement for a biological assessment, due to the fact that the proposed project occurs within the known range of the frog and suitable habitat is located within the action area. According to the California Natural Diversity Database (CNDDB), the nearest known frog occurrence is located approximately 2.5 miles southwest from the proposed project (CNDDB 2018). In addition, there are no documented occurrences of the frog along Nicasio Creek. The habitat within the proposed projects disturbance boundary consists of a weedy upland area that is regularly mowed and primarily fenced in. Therefore, due to the lack of suitable cover/refuge habitat within the fenced in area, the distance from known occurrences, and the proposed minimization and avoidance measures, the Service believes that any potential adverse effects to the frog from the proposed project are extremely unlikely to occur, and are therefore discountable for purposes of this consultation.

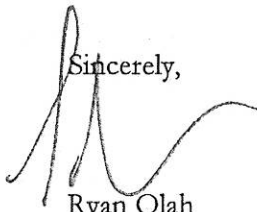
Therefore, unless new information reveals effects of the proposed project that may affect listed species in a manner or to an extent not considered, or a new species or critical habitat is designated that may be affected by the proposed project, no further action pursuant to the Act is necessary.

Mr. Douglas Eberhardt

3

If you have any questions regarding the proposed Nicasio School Water System Project, please contact Jason Hanni, Fish and Wildlife Biologist ([jason\\_hanni@fws.gov](mailto:jason_hanni@fws.gov)), or myself ([ryan\\_olah@fws.gov](mailto:ryan_olah@fws.gov)) at (916) 414-6623.

Sincerely,

for 

Ryan Olah  
Chief, Coast Bay Division

cc:

Michelle Dewey, State Water Resources Control Board, Sacramento, California

### LITERATURE CITED

California Natural Diversity Database (CNDDDB). 2018. Biogeographic Data Branch, Department of Fish and Wildlife. Sacramento, California. Accessed July, 10, 2018.





MEMORANDUM

**Date:** April 16, 2018

**RE:** Environmental Package Construction - Nicasio School Water System Project

This memo contains explanations for checked boxes for the Unusual and Extraordinary Circumstances sections of the Construction Environmental Form for the Nicasio School Water System Project.

**Unusual Circumstances**

- 1, 2, 4 The project would be located on a highly disturbed site covered with ruderal vegetation and that is regularly mowed. The site would be approximately 140 feet from the top of bank of Nicasio Creek and approximately 50 feet outside of the associated riparian zone. Given the distance of the site from the creek and riparian zone, these areas would not be impacted by construction activities. Further, BMPs would be implemented to ensure that the nearby creek and riparian zone are not indirectly impacted during construction activities. At a minimum, these will include constructing the project during the dry season (May 15 to October 15) and implementing standard erosion and water quality control measures. The project would be on school grounds and within an existing fenced area; therefore, the project would not have any effect on wildlife migration. Please see attached Biological Resources Report for a further discussion of the biological conditions of the project site.
3. There are no unique recreational facilities on or near the site.
5. No trees would be removed for the project.
- 6, 7, 14 Project grading would be minimal (limited to site preparation for a 12' by 16' concrete pad for the proposed shed, plus shallow excavation for short (under 20') pipe extensions to an adjacent water tank). And most of the earth work would be within the disturbed upland water tank site, which is nearly level.
8. The project would have no effect on quantities of groundwater withdrawal or demand; it is limited to treatment of water already being withdrawn from the aquifer.
9. Project site is an existing school property, not a mineral resource area.



10. Project construction would generate minimal wastes. Any excavated materials would be backfilled into trenches or reused on-site.
11. Project would generate minimal emissions. See calculations on Form.
- 12,13. The project would generate some construction noise, but would comply with the Marin County Noise Ordinance (Marin County Code of Ordinances, Section 6.70.030), which limits noise sources associated with construction activity to between seven a.m. and six p.m. on Monday through Friday, and between the hours of nine a.m. and five p.m. on Saturdays. Sunday work is prohibited. The only sensitive receptors would be the school children, and classrooms are located about 100 feet away from the site, and construction noise would be attenuated by the large water tanks between the proposed project site and the school classrooms.
15. The project site is located in interior Marin County, well away from the coast and well outside of any tsunami run-up zone. The San Andreas Fault Zone is located about two miles west of the site. The site is on level ground away from any landslide hazards. No severe geologic hazards are mapped for the site.
- 16,19. Project construction would use small amounts of fuels, solvents, and other potentially hazardous materials.
17. The project would not affect any municipal services.
18. The project would not affect traffic; no changes in land use would occur and construction traffic would be limited to a few vehicles/day for less than one month.
20. There are no known cumulative projects proposed for the project area during the project construction period.
21. There are no known resources of hazardous or critical concern on the site.
22. As described herein, there are no known unusual circumstances on the site.
23. The project would be a small shed adjacent to three existing water tanks; while it would be minimally visible from the roadway, no scenic resources would be affected.
24. There are no listed hazardous waste/materials sites near the site.  
([http://www.envirostor.dtsc.ca.gov/public/search.asp?CMD=search&city=Nicasio&zip=&county=Marin&case\\_number=&business\\_name=&FEDERAL\\_SUPERFUND=True&STATE\\_RESPONSE=True&VOLUNTARY\\_CLEANUP=True&SCHOOL\\_CLEANUP=True&CORRECTIVE\\_ACTION=True&tiered\\_permit=True&evaluation=True&operating=True&post\\_closure=True&non\\_operating=True&inspections=True](http://www.envirostor.dtsc.ca.gov/public/search.asp?CMD=search&city=Nicasio&zip=&county=Marin&case_number=&business_name=&FEDERAL_SUPERFUND=True&STATE_RESPONSE=True&VOLUNTARY_CLEANUP=True&SCHOOL_CLEANUP=True&CORRECTIVE_ACTION=True&tiered_permit=True&evaluation=True&operating=True&post_closure=True&non_operating=True&inspections=True). ) Accessed September 28, 2017.
25. A Cultural Resources Assessment of the project area has been conducted and it concluded that no historic materials are on the site and no historic properties would be affected. (Cultural Resources Assessment, Nicasio Drinking Water Systems Project, Technical Assistance Work Plan 5396-A, October 2017).





### Extraordinary Circumstances

1. Please see above items 1-25; no potentially significant impacts to human environment are identified.
2. The project would improve water quality and have no adverse effects on the local population.
3. There is a low potential for California red-legged frog (Federally Threatened) to occur in the nearby creek. Should the species occur in the creek, it is possible that individual frogs could occasionally disperse onto or across the project site. However, with the implementation of the proposed avoidance measures, the proposed project does not have the potential to significantly affect the species. There is no designated critical habitat in the project area. Please see attached Biological Resources Report.
4. A Cultural Resources Assessment of the project area has been conducted and it concluded that no historic properties or cultural resources would be affected. (Cultural Resources Assessment, Nicasio School Water System Project, Technical Assistance Work Plan 5396-A, October 2017).
5. The project site does not include any important natural resource areas such as wetlands, floodplains, significant agricultural lands, aquifer recharge zones, coastal zones, barrier islands, wild and scenic rivers, and significant fish or wildlife habitat. Please see attached Biological Resources Report.

Based on a review of the California Natural Diversity Database (CNDDDB), in addition to the special-status species described in the Biological Resources report, the following plant and wildlife species that have been documented in areas near the project site are considered to be of special-status under CEQA, but are not state- or federally listed under the Endangered Species Act:

- **Hoary bat** (*Lasiurus cinereus*) is included on the CDFW Special Animals List and is a Western Bat Working Group Medium Priority species. This solitary foliage rooster prefers evergreens, but will use deciduous trees in forested habitats, particularly in edge habitat. The proposed project does not include the removal of any trees. Therefore, this foliage roosting species would not be adversely affected by the proposed project
- **Western bumble bee** (*Bombus occidentalis*) is included of the CDFW Special Animals List. The species typically nests underground in abandoned rodent burrows or other cavities. Habitat within the project's disturbance boundary consists of a weedy upland area that is regularly mowed, and no small mammal burrows or bumble bee activity was noted within the disturbance area. Therefore, this species would not be adversely affected by the proposed project.
- **Western pond turtle** (*Actinemys marmorata*) is a California Species of Special Concern. The species likely occurs within the nearby creek and Nicasio Reservoir. However, the proposed project does not include any disturbance to the creek and the dense vegetation bordering the creek would be a deterrent to movement of the species to the project site. Additionally, as required by the Biological Assessment, a qualified biologist would conduct a clearance survey



prior to construction and be present onsite until all initial habitat disturbance is complete; these measures would serve to address the low probability event of a pond turtle being present. Therefore, the proposed project is not expected to adversely affect western pond turtles.

- **California giant salamander** (*Dicamptodon ensatus*) is a California Species of Special Concern. Larvae of this species usually inhabit clear, cold streams, but are also found in mountain lakes and ponds. Adults are found in humid forests under rocks and logs. Habitat within the project's disturbance boundary consists of an exposed weedy upland area that is regularly mowed, and that lacks forest canopy, aquatic habitat, and other habitat features associated with this species. Therefore, the proposed project is not expected to adversely affect California giant salamander.
- **Congested-headed hayfield tarweed** (*Hemizonia congesta* ssp. *Leucocephala*) and **fragrant fritillary** (*Fritillaria liliacea*) are both CNPS List 1B species. These and other locally occurring special-status plant species are not expected to occur on the project site because of the site's highly disturbed condition. Habitat within the project's disturbance boundary consists of a weedy upland area that is regularly mowed and that is dominated by weedy, non-native plant species. The site lacks micro-habitat conditions associated with local occurrences of special-status plant species, such as heavy clay soils, serpentine, thin soils, and wetlands. Therefore, no special-status plant species are expected to occur on the project site.

For the reasons discussed above, none of these species would be adversely affected by the proposed project.

6. Project construction would generate minor emissions of air pollutants. Please see conformity calculations on the Form.
7. The project would not affect land use.
8. There is no known public controversy with respect to the project.
9. The project would not have significant environmental effects – see above checklist responses.
10. The project would comply with all state, federal, and local laws and regulations.

#### **FEDERAL ENVIRONMENTAL COORDINATION**

8. There are numerous trees near the project site and migratory birds could nest in areas to be subject to construction-related noise. No potential nesting habitat would be removed by the proposed project. The USFWS IPaC tool was used to obtain a list of migratory birds known from the project area. The following migratory birds included on the IPaC List could nest in habitats near the project site: Allen's hummingbird, Lawrence's goldfinch, Lewis' woodpecker, Nuttall's woodpecker, oak titmouse, song sparrow, and spotted towhee. As part of the proposed project, a preconstruction nesting bird survey would be conducted. Specifically, the following measures will be implemented.



If construction activities would commence anytime during the nesting/breeding season of native bird species potentially nesting near the site (typically February through August in the project region), a pre-construction survey for nesting birds would be conducted by a qualified biologist within two weeks of the commencement of construction activities.

If active nests are found in areas that could be directly affected or are within 200 feet of construction and would be subject to prolonged construction-related noise, a no-disturbance buffer zone would be created around active nests during the breeding season or until a qualified biologist determines that all young have fledged. The size of the buffer zones and types of construction activities restricted within them will be determined by taking into account factors such as the following:

- Noise and human disturbance levels at the construction site at the time of the survey and the noise and disturbance expected during the construction activity;
- Distance and amount of vegetation or other screening between the construction site and the nest; and
- Sensitivity of individual nesting species and behaviors of the nesting birds.

14. As described in the attached Biological Assessment, California red-legged frog has a low potential to occur on the project site. There are no documented occurrences of the species in Nicasio Reservoir or Creek, and based on the CNDDDB, the closest documented occurrence of the species is approximately 2.5 miles southwest of the action area. There is no aquatic or riparian habitat on the project site. Habitat within the project's disturbance boundary consists of a weedy upland area that is regularly mowed, and no small mammal burrows (which provide potential refuge habitat) were noted within the disturbance area. These factors limit the potential of the species to occur. However, should an undocumented population of California red-legged frogs occur in Nicasio Creek, it is possible that individual California red-legged frogs could temporarily occur on the site while dispersing.

With the implementation of the proposed avoidance measures, the proposed action "is not likely to adversely affect" California red-legged frog. This conclusion is based on the absence of aquatic and cover/refuge habitat on the site, that the project would be constructed in the dry season when the species would be less likely to disperse from the creek zone, that known populations of the species do not occur within 2.5 miles of the site, that a clearance survey would be conducted, that construction would be halted and USFWS contacted should the species be observed, and that habitat loss would be limited to 120 square feet of weedy upland habitat adjacent to existing water tanks.





State of California - Department of Fish and Wildlife

**2018 ENVIRONMENTAL FILING FEE CASH RECEIPT**

DFW 753.5a (Rev. 01/03/18) Previously DFG 753.5a

Agenda Item # 5411

Print

StartOver

Finalize&amp;Email

RECEIPT NUMBER:

21 — 5/18/18 — 105

STATE CLEARINGHOUSE NUMBER (If applicable)

**SEE INSTRUCTIONS ON REVERSE. TYPE OR PRINT CLEARLY.**

LEAD AGENCY

NICASIO SCHOOL DISTRICT

LEAD AGENCY EMAIL

DATE

5/18/18

COUNTY/STATE AGENCY OF FILING

Marin

DOCUMENT NUMBER

PROJECT TITLE

NICASIO SCHOOL WATER SYSTEM PROJECT

PROJECT APPLICANT NAME

NICASIO SCHOOL DISTRICT

PROJECT APPLICANT EMAIL

PHONE NUMBER

(415) 762-1473

PROJECT APPLICANT ADDRESS

5555 NICASIO VALLEY ROAD

CITY

NICASIO

STATE

CA

ZIP CODE

94946

**PROJECT APPLICANT** (Check appropriate box)☐ Local Public Agency☒ School District☐ Other Special District☐ State Agency☐ Private Entity**CHECK APPLICABLE FEES:**☐ Environmental Impact Report (EIR)

\$3,168.00

\$ 0.00

☐ Mitigated/Negative Declaration (MND)(ND)

\$2,280.75

\$ 0.00

☐ Certified Regulatory Program document (CRP)

\$1,077.00

\$ 0.00

☒ Exempt from fee☒ Notice of Exemption (attach)☐ CDFW No Effect Determination (attach)☐ Fee previously paid (attach previously issued cash receipt copy)☐ Water Right Application or Petition Fee (State Water Resources Control Board only)

\$850.00

\$ 0.00

☒ County documentary handling fee

\$ 50.00

☐ Other

\$

**PAYMENT METHOD:**☐ Cash☐ Credit☐ Check☐ Other**TOTAL RECEIVED**

\$ 50.00

SIGNATURE

X

AGENCY OF FILING PRINTED NAME AND TITLE

MARIN COUNTY CLERK; O. LOBATO, ARCC SUPERVISOR



# Notice of Exemption

21-2018-105

Appendix E

To: Office of Planning and Research  
P.O. Box 3044, Room 113  
Sacramento, CA 95812-3044

County Clerk

County of: Marin

3501 Civic Center Drive

San Rafael, CA 94903

From: (Public Agency): Nicasio School District

5555 Nicasio Valley Road

Nicasio, CA 94946

(Address)

FILED

MAY 18 2018

RICHARD N. BENSON  
MARIN COUNTY CLERK  
BY: L. JAWTEY, Deputy

Project Title: Nicasio School Water System Project

Project Applicant: Nicasio School District

Project Location - Specific:

5555 Nicasio Valley Road, Nicasio, CA. APNs 121-050-013 and 121-050-043

Project Location - City: Nicasio

Project Location - County: Marin

Description of Nature, Purpose and Beneficiaries of Project:

The project proposes to construct an additional filtration system in a new 10' by 12' shed at the school's existing fenced water tank site to improve the school's water quality and meet the State's Surface Water Treatment Rule.

Name of Public Agency Approving Project: Nicasio School District

Name of Person or Agency Carrying Out Project: Nicasio School District

Exempt Status: (check one):

- ☐ Ministerial (Sec. 21080(b)(1); 15268);
- ☐ Declared Emergency (Sec. 21080(b)(3); 15269(a));
- ☐ Emergency Project (Sec. 21080(b)(4); 15269(b)(c));
- ☒ Categorical Exemption. State type and section number: Replacement - 15302(c); Small New Struc
- ☐ Statutory Exemptions. State code number: \_\_\_\_\_

Reasons why project is exempt:

The project would construct a small filter shed and minor new piping to upgrade the existing water supply system quality. The new shed and filtration would be a replacement of existing facilities and also small new construction, consistent with Section 15302(c) and 15303, respectively.

Lead Agency

Contact Person: Holly McArthur

Area Code/Telephone/Extension: 415-762-1473

If filed by applicant:

1. Attach certified document of exemption finding.
2. Has a Notice of Exemption been filed by the public agency approving the project? ☒ Yes ☐ No

Signature: [Signature] Date: 5/18/18 Title: Project Supervisor

☒ Signed by Lead Agency ☐ Signed by Applicant

Authority cited: Sections 21083 and 21110, Public Resources Code.  
Reference: Sections 21108, 21152, and 21152.1, Public Resources Code.

Date Received for filing at OPR: \_\_\_\_\_

RECEIVED

JUL 25 2018

POSTED 5-18-18 TO 6-17-18

Revised 2011

by Nicasio School



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

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**Date:** 9/5/2018  
**To:** Nicasio Board of Trustees  
**From:** Barbara Snekkevik  
**Subject:** Principal's Report

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#### **Events & Activities**

- Parent Clean Up Day (August 19<sup>th</sup>), included regrading of field and new playground sand
- Welcome Back Coffee/Tea (August 22<sup>nd</sup>)
- Nicasio students featured in Marin Independent Journal (August 23<sup>rd</sup>)
- Back to School Night (September 13<sup>th</sup>)

#### **Student Updates & Achievements**

- Field trip to visit Nicasio Historical Society *Nicasio Children Through the Years* photo exhibit (August 28<sup>th</sup>)
- School Assembly, August 28<sup>th</sup>
- September Life Skill: Inclusion

#### **Staff Updates**

- New art specialist, Janis Yerington
- Professional Development Day (August 20<sup>th</sup>)
  - Included required staff trainings, parent engagement discussion (LCAP Goal 3), and data inquiry by classroom teachers (analysis of CAASPP and ELPAC score reports)

#### **Site Updates**

- A (much appreciated) donation of playground sand was arranged by Andrew Loose and delivered by Lunny Gravel on August 20<sup>th</sup>
- New refrigerator delivered to MPR (August 22<sup>nd</sup>)

**2017-18 Unaudited Actuals Comparison:**

**NICASIO SCHOOL DISTRICT**

page 1

2017-18 Unaudited Actuals

	2017-18 Adopted Budget	2017-18 1st Interim Budget	2017-18 2nd Interim Budget	2017-18 Unaudited Actuals	Difference 2nd Interims to Actuals	Summary of changes 2nd Interim to Year End
LCFF Sources	700,926	691,208	691,346	697,261	5,915	Final Secure Tax
Federal Revenues	18,325	21,104	21,104	20,215	(889)	Title II
State Revenues	44,140	44,210	51,366	50,064	(1,302)	Decrease Lottery
Local Revenues	271,604	279,954	281,921	271,253	(10,668)	Line item County Transfer/Supt. Serv
<b>Total Revenues</b>	<b>1,034,995</b>	<b>1,036,476</b>	<b>1,045,737</b>	<b>1,038,793</b>	<b>(6,944)</b>	
Certificated	288,346	309,946	309,946	305,142	(4,804)	Final Payroll ending Balance
Classified	165,162	169,659	170,059	170,819	760	Final Payroll ending Balance
Benefits	152,366	160,104	160,204	154,115	(6,089)	Final Payroll ending Balance
Supplies	29,107	34,743	34,818	17,353	(17,465)	Supplies budget not spent
Services	325,638	338,076	322,981	280,784	(42,197)	County Transfer/Reduced Special Ed
Capital Outlay	-	-	-	5,390	5,390	Prop 39 New Thermostats
Transfers to Agencies	121,229	121,229	122,236	106,094	(16,142)	Reduced MCOE Transfer/Debt Service
<b>Total Expenditures</b>	<b>1,081,848</b>	<b>1,133,757</b>	<b>1,120,244</b>	<b>1,039,697</b>	<b>(80,547)</b>	
<b>Net Change</b>	<b>(46,853)</b>	<b>(97,281)</b>	<b>(74,507)</b>	<b>(903)</b>		
Beginning Fund Balance	390,787	432,842	<b>432,842</b>	432,842		
Ending Fund Balance	<u>343,934</u>	<u>335,561</u>	<u>358,335</u>	<u>431,939</u>	<u>73,604</u>	Increase to Ending Balance

**Components of Ending Fund Balance**

	2017-18 Adopted	2017-18 1st Interim	2017-18 2nd Interim	2017-18 Unaudited Actuals	
Restricted	46,959	36,288	35,107	44,479	
Reserved for Revolving Cash	1,000	1,000	1,000	1,000	
Economic Uncertainty	66,000	66,000	66,000	66,000	
Board Reserve for Uncertainty	135,219	135,219	135,219	135,219	
Board Reserve for Special Education	45,000	45,000	45,000	45,000	
Undesignated/Unappropriated	49,756	52,054	76,009	140,240	
	<u>343,934</u>	<u>335,561</u>	<u>358,335</u>	<u>431,938</u>	<u>-</u>

Agenda Item # 6a





Economic Uncertainty - state required  
Board reserve for uncertainty  
Board reserve for Special Education  
Undesignated/Unappropriated

5%	6%	6%	6%
12%	12%	12%	13%
4%	4%	4%	4%
5%	5%	7%	13%

Total reserves available for uncertainty

<u>26%</u>	<u>26%</u>	<u>29%</u>	<u>37%</u>
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5555 Nicasio Valley Road, Nicasio, CA 94946

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

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DATE: September 5, 2018  
TO: Nicasio Board of Trustees, Dr. Jan LaTorre-Derby, Superintendent  
FROM: Margie Bonardi, Interim CBO  
SUBJECT: 2017-18 Unaudited Actuals

This memo accompanies the SACS report of the Unaudited Actuals for 2017-18. The audited actuals are finalized after the auditors have completed the annual financial and compliance audit. The audit is in process at this time and will be completed by December and presented to the Board in January.

**REVENUE CHANGES - Material changes in revenues since 2nd Interim Budget approval:  
Revenues decreased overall by \$ 6,944:**

- LCFF Sources/Property taxes increased by \$ 5,915 primarily due to an increase in final property tax receipts
- Federal Revenue decreased by \$ 889; Title III EL Grant
- Other State Revenue decreased \$ 1,302 decreased unrestricted and restricted Lottery revenue and Mandated Cost grant.
- Other Local revenue decreased overall by \$ 10,668:
  - Superintendent services provided in-kind by the Marin COE were left as a budget only entry, \$ - 12,000.
  - Special Ed AB602 county transfer of funds came in under budget by \$ -399.
  - Parcel Tax came in over budget by \$ 2,092
  - Interest came in over budget \$ 3,444.

**Contributions from the unrestricted general fund to support the Special Education program decreased from \$134,969 to \$113,443, an overall savings of \$21,925 over 2nd Interim budget:**

- Expenditures for Counseling Services (BACR), 1 to 1 aide services (Emerald Behavior), MCOE Speech/Autism class, and transportation costs were lower than budgeted.

- **Lottery Report (Form L)**

This report summarizes the expenditure of Lottery funds both unrestricted and restricted. Funds restricted by Prop 20 may only be spent on instructional materials. The report indicates the Prop 20 funds were expended as required.

- **No Child Left Behind Maintenance of Effort (Form NCMOE)**

NCLB requires that the district maintain a per capita level of expenditures from year to year. If the maintenance of effort is not met, there are financial consequences. The NCLB maintenance of effort was met.

- **Program Cost Report (Form PCRAF)**

Expenditures include a "goal" that indicates how to distribute the expenditure to the pupils being served – regular education vs special education for example. This form provides the allocation factors used to distribute expenditures that have been coded to an undistributed goal because the cost serves all pupil groups.

- **Program Cost Report (Form PCR)**

This report distributes all expenditures utilizing the goal attached to each expenditure and the information in the PCRAF.

- **Summary of Interfund Activities (Form SIAA)**

This form summarizes interfund activity. The transfer to the Deferred Maintenance Fund is no longer reported in this form as it is recorded as a transfer of LCFF sources.

After the SACS report has been accepted by the Board, it is forwarded to MCOE for additional review and verification before being sent to the State.

Please do not hesitate to contact me at (415) 720-0367 should you have any questions or concerns.

## EXPENDITURE CHANGES

Expenditures decreased overall by \$ 80,547 compared to the 2n Interim Budget:

- Certificated salaries closed \$ 4,804 under budget primarily due to reduced substitute services. Classified salaries closed \$ 760 over budget due primarily to increased extra office and aide sub time. Benefits closed the year \$ \$ 6,089 under budget distributed among all benefit sources.
- Materials and supplies were \$ 17,465 under budget in the general fund due to unspent general supply account activity and restricted account supply resources. These restricted resources will carry over into the new year and will be available for expenditure.
- Services and other operating expenditures decreased \$ 42,197:
  - decrease/savings on expenses for the In-Kind cost of Superintendent services provided through MCOE of \$ 12,000,
  - savings in utility budget; \$ 1,320
  - savings in assorted repair/maintenance contracts and budgets: \$ 3,193
  - savings in Special Ed Service contracts for counseling (BACR), MCOE Speech/Autism class, and case management (Emerald Behavior) \$ 16,369
  - savings in budgeted contract for Business Services: \$ 10,304
  - increased expenses Legal services, \$ 1,063
- The District realized savings in their contract with MCOE to provide Special Ed Services (Excess Cost) for Nicasio students: \$7,211 under budget.

### ○ Carryover to the 2017-18 Budget

At June 30, 2018 the district's restricted programs have carryover amounts to add to the 2018-19 Budget as follows:

▪ Lottery Instructional materials	\$ 2,686
▪ Local Restricted Sources	\$ 11,061
▪ Parcel Taxes	\$ 27,493
▪ Student Funds	\$ 1,899
▪ Garden Grant	\$ 996

## **SACS REPORTS – REQUIRED REPORTING FORMAT PRESCRIBED BY THE STATE SUPERINTENDENT**

There are several reports included in the Unaudited Actuals. The following information is a summary of each report. The reports reflect both Unaudited Actuals for 2017-18 and the Adopted Budget for 2018-19.

- **General Fund (Form 01)**– the District’s operating fund
- **Deferred Maintenance Fund (Form 14)**– is supported with an annual transfer from the General Fund
- **Bond Interest and Redemption Fund (Form 51)** - is maintained by the County auditor to service the District’s general obligation bond debt service
- **Other Forms:**
  - **Average Daily Attendance (Form A)**  
The third column, Funded ADA, represents the ADA used for calculating the LCFF.
  - **Schedule of Capital Assets (Form ASSET)**  
This form summarizes the assets and depreciation of the district which includes land, buildings, and equipment.
  - **Current Expense Formula/Minimum Classroom Compensation (Form CEA)**  
Nicasio School District is exempt from the required classroom compensation because of its small class sizes.
  - **Schedule of Long Term Debt (Form DEBT)**  
This form summarizes the district’s long-term liabilities which consist of general obligation bonds and the Golden Handshake Early Retirement Incentive program entered into last fiscal year.
  - **School District Appropriations Limit Calculation (Form GANN)**  
The Gann calculation is the result of Prop 4 from 1979. The intent was to limit growth in government spending so that spending could grow no faster than the growth in population and inflation. If an agency exceeds their Gann limit, a resolution is required to increase their limit. The limit is placed on the state as a whole not on each agency (city, county, school district). You will find a resolution to increase the Gann limit on the agenda.
  - **Indirect Cost Rate Worksheet (Form ICR)**  
This form calculates the indirect cost rate that the district may apply to certain categorical programs to offset administrative costs.

**NICASIO SCHOOL DISTRICT**

**2017-18**

**Unaudited Actuals**

**FUND 01**

**General Fund**

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	697,261.12	0.00	697,261.12	700,372.00	0.00	700,372.00	0.4%
2) Federal Revenue		8100-8299	0.00	20,215.00	20,215.00	0.00	20,674.00	20,674.00	2.3%
3) Other State Revenue		8300-8599	13,709.19	36,354.43	50,063.62	7,644.00	35,154.00	42,798.00	-14.5%
4) Other Local Revenue		8600-8799	8,052.93	263,200.52	271,253.45	20,037.00	257,210.00	277,247.00	2.2%
5) TOTAL, REVENUES			719,023.24	319,769.95	1,038,793.19	728,053.00	313,038.00	1,041,091.00	0.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	197,431.77	107,710.01	305,141.78	203,204.00	91,871.00	295,075.00	-3.3%
2) Classified Salaries		2000-2999	119,067.92	51,751.19	170,819.11	121,182.00	51,777.19	172,959.19	1.3%
3) Employee Benefits		3000-3999	89,375.06	64,739.46	154,114.52	91,850.00	68,633.00	160,483.00	4.1%
4) Books and Supplies		4000-4999	11,019.01	6,333.53	17,352.54	20,970.00	5,906.00	26,876.00	54.9%
5) Services and Other Operating Expenditures		5000-5999	160,279.33	120,504.71	280,784.04	172,801.00	109,757.00	282,558.00	0.6%
6) Capital Outlay		6000-6999	0.00	5,390.00	5,390.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,823.25	97,271.00	106,094.25	8,118.00	122,858.00	130,976.00	23.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			585,996.34	453,699.90	1,039,696.24	618,125.00	450,802.19	1,068,927.19	2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			133,026.90	(133,929.95)	(903.05)	109,928.00	(137,764.19)	(27,836.19)	2982.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(113,442.71)	113,442.71	0.00	(121,632.00)	121,632.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(113,442.71)	113,442.71	0.00	(121,632.00)	121,632.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			19,584.19	(20,487.24)	(903.05)	(11,704.00)	(16,132.19)	(27,836.19)	2982.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	367,874.78	64,967.03	432,841.81	387,458.97	44,479.79	431,938.76	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			367,874.78	64,967.03	432,841.81	387,458.97	44,479.79	431,938.76	-0.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			367,874.78	64,967.03	432,841.81	387,458.97	44,479.79	431,938.76	-0.2%
2) Ending Balance, June 30 (E + F1e)			387,458.97	44,479.79	431,938.76	375,754.97	28,347.60	404,102.57	-6.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	44,479.79	44,479.79	0.00	28,348.60	28,348.60	-36.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	180,219.00	0.00	180,219.00	180,219.00	0.00	180,219.00	0.0%
Board Reserve	0000	9780	135,219.00		135,219.00				
Special Educatio	0000	9780	45,000.00		45,000.00				
Board Reserve	0000	9780				135,219.00		135,219.00	
Special Education	0000	9780				45,000.00		45,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	66,000.00	0.00	66,000.00	66,000.00	0.00	66,000.00	0.0%
Unassigned/Unappropriated Amount		9790	140,239.97	0.00	140,239.97	128,535.97	(1.00)	128,534.97	-8.3%

			2017-18 Unaudited Actuals			2018-19 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	424,530.66	94,616.98	519,147.64				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	1,000.00	0.00	1,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	917.69	14,446.12	15,363.81				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			426,448.35	109,063.10	535,511.45				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	38,989.38	64,583.31	103,572.69				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			38,989.38	64,583.31	103,572.69				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			387,458.97	44,479.79	431,938.76				



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	39,589.00	0.00	39,589.00	39,589.00	0.00	39,589.00	0.0%
Education Protection Account State Aid - Current Year		8012	8,532.00	0.00	8,532.00	8,182.00	0.00	8,182.00	-4.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	3,170.24	0.00	3,170.24	3,122.00	0.00	3,122.00	-1.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	643,230.71	0.00	643,230.71	646,864.00	0.00	646,864.00	0.6%
Unsecured Roll Taxes		8042	12,069.29	0.00	12,069.29	11,992.00	0.00	11,992.00	-0.6%
Prior Years' Taxes		8043	669.88	0.00	669.88	623.00	0.00	623.00	-7.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			707,261.12	0.00	707,261.12	710,372.00	0.00	710,372.00	0.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(10,000.00)		(10,000.00)	(10,000.00)		(10,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			697,261.12	0.00	697,261.12	700,372.00	0.00	700,372.00	0.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	196.00	196.00	0.00	171.00	171.00	-12.8%
Special Education Discretionary Grants		8182	0.00	2,317.00	2,317.00	0.00	1,974.00	1,974.00	-14.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		988.00	988.00		1,530.00	1,530.00	54.9%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		654.00	654.00		939.00	939.00	43.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act		8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	16,060.00	16,060.00	0.00	16,060.00	16,060.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	20,215.00	20,215.00	0.00	20,674.00	20,674.00	2.3%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	7,650.00	0.00	7,650.00	1,306.00	0.00	1,306.00	-82.9%
Lottery - Unrestricted and Instructional Materials		8560	5,989.19	2,415.43	8,404.62	6,238.00	2,051.00	8,289.00	-1.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		4,383.00	4,383.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	70.00	29,556.00	29,626.00	100.00	33,103.00	33,203.00	12.1%
TOTAL, OTHER STATE REVENUE			13,709.19	36,354.43	50,063.62	7,644.00	35,154.00	42,798.00	-14.5%

			2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	189,814.56	189,814.56	0.00	195,700.00	195,700.00	3.1%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,748.50	0.00	4,748.50	2,000.00	0.00	2,000.00	-57.9%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	12,000.00	0.00	12,000.00	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,304.43	53,208.96	56,513.39	3,700.00	41,193.00	44,893.00	-20.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	2,337.00	0.00	2,337.00	New
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		20,177.00	20,177.00		20,317.00	20,317.00	0.7%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,052.93	263,200.52	271,253.45	20,037.00	257,210.00	277,247.00	2.2%
TOTAL, REVENUES			719,023.24	319,769.95	1,038,793.19	728,053.00	313,038.00	1,041,091.00	0.2%

			2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	132,214.31	107,710.01	239,924.32	136,699.00	91,871.00	228,570.00	-4.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	65,217.46	0.00	65,217.46	66,505.00	0.00	66,505.00	2.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			197,431.77	107,710.01	305,141.78	203,204.00	91,871.00	295,075.00	-3.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	14,704.74	51,751.19	66,455.93	15,831.00	51,777.19	67,608.19	1.7%
Classified Support Salaries		2200	32,671.18	0.00	32,671.18	33,323.00	0.00	33,323.00	2.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	69,170.79	0.00	69,170.79	70,428.00	0.00	70,428.00	1.8%
Other Classified Salaries		2900	2,521.21	0.00	2,521.21	1,600.00	0.00	1,600.00	-36.5%
TOTAL, CLASSIFIED SALARIES			119,067.92	51,751.19	170,819.11	121,182.00	51,777.19	172,959.19	1.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	30,109.50	39,424.14	69,533.64	35,209.00	44,955.00	80,164.00	15.3%
PERS		3201-3202	15,568.19	0.00	15,568.19	18,099.00	521.00	18,620.00	19.6%
OASDI/Medicare/Alternative		3301-3302	11,240.93	4,911.08	16,152.01	11,253.00	4,374.00	15,627.00	-3.3%
Health and Welfare Benefits		3401-3402	21,023.56	15,756.10	36,779.66	17,968.00	14,590.00	32,558.00	-11.5%
Unemployment Insurance		3501-3502	158.16	79.69	237.85	240.00	80.00	320.00	34.5%
Workers' Compensation		3601-3602	9,067.65	4,568.45	13,636.10	9,081.00	4,113.00	13,194.00	-3.2%
OPEB, Allocated		3701-3702	2,207.07	0.00	2,207.07	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			89,375.06	64,739.46	154,114.52	91,850.00	68,633.00	160,483.00	4.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,279.81	0.00	2,279.81	3,532.00	2,100.00	5,632.00	147.0%
Books and Other Reference Materials		4200	0.00	1,295.00	1,295.00	0.00	2,051.00	2,051.00	58.4%
Materials and Supplies		4300	6,509.66	5,038.53	11,548.19	11,438.00	1,755.00	13,193.00	14.2%
Noncapitalized Equipment		4400	2,229.54	0.00	2,229.54	6,000.00	0.00	6,000.00	169.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,019.01	6,333.53	17,352.54	20,970.00	5,906.00	26,876.00	54.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,822.40	6,854.00	8,676.40	3,100.00	1,530.00	4,630.00	-46.6%
Dues and Memberships		5300	362.00	0.00	362.00	400.00	0.00	400.00	10.5%
Insurance		5400 - 5450	5,783.00	0.00	5,783.00	5,827.00	0.00	5,827.00	0.8%
Operations and Housekeeping Services		5500	40,435.56	0.00	40,435.56	41,000.00	0.00	41,000.00	1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,059.43	0.00	7,059.43	7,449.00	0.00	7,449.00	5.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	95,656.58	113,650.71	209,307.29	106,425.00	108,227.00	214,652.00	2.6%
Communications		5900	9,160.36	0.00	9,160.36	8,600.00	0.00	8,600.00	-6.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			160,279.33	120,504.71	280,784.04	172,801.00	109,757.00	282,558.00	0.6%

			2017-18 Unaudited Actuals			2018-19 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	5,390.00	5,390.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			0.00	5,390.00	5,390.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	97,271.00	97,271.00	0.00	122,858.00	122,858.00	26.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7261-7263	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	2,510.58	0.00	2,510.58	3,225.00	0.00	3,225.00	28.5%
Other Debt Service - Principal		7439	6,312.67	0.00	6,312.67	4,893.00	0.00	4,893.00	-22.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,823.25	97,271.00	106,094.25	8,118.00	122,858.00	130,976.00	23.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			585,996.34	453,699.90	1,039,696.24	618,125.00	450,802.19	1,068,927.19	2.8%

			2017-18 Unaudited Actuals			2018-19 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(113,442.71)	113,442.71	0.00	(121,632.00)	121,632.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(113,442.71)	113,442.71	0.00	(121,632.00)	121,632.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(113,442.71)	113,442.71	0.00	(121,632.00)	121,632.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
6230	California Clean Energy Jobs Act	342.62	342.62
6300	Lottery: Instructional Materials	2,686.45	2,686.45
9010	Other Restricted Local	41,450.72	25,319.53
Total, Restricted Balance		44,479.79	28,348.60

**NICASIO SCHOOL DISTRICT**  
**2017-18 Unaudited Actuals**

**FUND 14**  
**Deferred Maintenance**



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	10,000.00	10,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	340.61	200.00	-41.3%
5) TOTAL, REVENUES			10,340.61	10,200.00	-1.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,212.00	3,500.00	9.0%
5) Services and Other Operating Expenditures		5000-5999	5,734.26	6,200.00	8.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,946.26	9,700.00	8.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,394.35	500.00	-64.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,394.35	500.00	-64.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,995.23	43,389.58	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,995.23	43,389.58	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,995.23	43,389.58	3.3%
2) Ending Balance, June 30 (E + F1e)			43,389.58	43,889.58	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	43,389.58	43,889.58	1.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	43,439.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			43,439.32		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	49.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			49.74		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			43,389.58		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	10,000.00	10,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>10,000.00</b>	<b>10,000.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	340.61	200.00	-41.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>340.61</b>	<b>200.00</b>	<b>-41.3%</b>
<b>TOTAL, REVENUES</b>			<b>10,340.61</b>	<b>10,200.00</b>	<b>-1.4%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,212.00	3,500.00	9.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,212.00	3,500.00	9.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,734.26	6,200.00	8.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,734.26	6,200.00	8.1%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			8,946.26	9,700.00	8.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

**NICASIO SCHOOL DISTRICT**  
**2017-18 Unaudited Actuals**  
**REPORT**

**FUND 51**  
**Bond Interest and Redemption**



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	435.20	0.00	-100.0%
4) Other Local Revenue		8600-8799	237,009.45	0.00	-100.0%
5) TOTAL, REVENUES			237,444.65	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	223,487.50	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			223,487.50	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			13,957.15	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	750.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(750.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			13,207.15	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	213,245.91	226,453.06	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			213,245.91	226,453.06	6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			213,245.91	226,453.06	6.2%
2) Ending Balance, June 30 (E + F1e)			226,453.06	226,453.06	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	226,453.06	226,453.06	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	226,453.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			226,453.06		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			226,453.06		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	435.20	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			435.20	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	229,367.44	0.00	-100.0%
Unsecured Roll		8612	4,762.70	0.00	-100.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	1,690.32	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,188.99	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			237,009.45	0.00	-100.0%
<b>TOTAL, REVENUES</b>			237,444.65	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	155,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	68,487.50	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			223,487.50	0.00	-100.0%
TOTAL, EXPENDITURES			223,487.50	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	750.00	0.00	-100.0%
(d) TOTAL, USES			750.00	0.00	-100.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(750.00)	0.00	-100.0%

**NICASIO SCHOOL DISTRICT**  
**2017-18 Unaudited Actuals**

**Required Reports**

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	39.97	39.53	39.53	35.00	35.00	35.00
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	39.97	39.53	39.53	35.00	35.00	35.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	0.94	1.02	1.02	1.02	1.02	1.02
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.94	1.02	1.02	1.02	1.02	1.02
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	40.91	40.55	40.55	36.02	36.02	36.02
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



Unaudited Actuals  
2017-18 Unaudited Actuals  
Schedule of Capital Assets

21 65409 0000000  
Form ASSET

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	53,889.00		53,889.00			53,889.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	53,889.00	0.00	53,889.00	0.00	0.00	53,889.00
Capital assets being depreciated:						
Land Improvements	264,425.30		264,425.30			264,425.30
Buildings	3,755,624.00		3,755,624.00			3,755,624.00
Equipment	28,648.85		28,648.85			28,648.85
Total capital assets being depreciated	4,048,698.15	0.00	4,048,698.15	0.00	0.00	4,048,698.15
Accumulated Depreciation for:						
Land Improvements	(235,518.47)		(235,518.47)			(235,518.47)
Buildings	(1,053,678.26)		(1,053,678.26)			(1,053,678.26)
Equipment	(24,608.49)		(24,608.49)			(24,608.49)
Total accumulated depreciation	(1,313,805.22)	0.00	(1,313,805.22)	0.00	0.00	(1,313,805.22)
Total capital assets being depreciated, net	2,734,892.93	0.00	2,734,892.93	0.00	0.00	2,734,892.93
Governmental activity capital assets, net	2,788,781.93	0.00	2,788,781.93	0.00	0.00	2,788,781.93
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	305,141.78	301	0.00	303	305,141.78	305	0.00		307	305,141.78	309
2000 - Classified Salaries	170,819.11	311	0.00	313	170,819.11	315	0.00		317	170,819.11	319
3000 - Employee Benefits	154,114.52	321	2,207.07	323	151,907.45	325	0.00		327	151,907.45	329
4000 - Books, Supplies Equip Replace. (6500)	22,742.54	331	5,390.00	333	17,352.54	335	2,798.24		337	14,554.30	339
5000 - Services. . . & 7300 - Indirect Costs	280,784.04	341	0.00	343	280,784.04	345	47,938.11		347	232,845.93	349
TOTAL					926,004.92	365	TOTAL			875,268.57	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	239,924.32	375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	66,455.93	380
3. STRS. . . . .		3101 & 3102	51,194.85	382
4. PERS. . . . .		3201 & 3202	0.00	383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	7,318.32	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	35,346.48	385
7. Unemployment Insurance. . . . .		3501 & 3502	153.18	390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	8,777.68	392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .		3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			409,170.76	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .				396
14. TOTAL SALARIES AND BENEFITS. . . . .			409,170.76	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			46.75%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			X	

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .		exempt
2. Percentage spent by this district (Part II, Line 15) . . . . .		46.75%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .		exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .		875,268.57
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .		exempt

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

Unaudited Actuals  
2017-18 Unaudited Actuals  
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	1,640,613.00		1,640,613.00		223,488.00	1,417,125.00	231,988.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	28,851.33		28,851.33		8,342.00	20,509.33	7,936.00
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Governmental activities long-term liabilities	1,669,464.33	0.00	1,669,464.33	0.00	231,830.00	1,437,634.33	239,924.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>A. PRIOR YEAR DATA</b> (2016-17 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2016-17 Actual</b>			<b>2017-18 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	884,225.36		884,225.36			899,066.32
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	41.72		41.72			40.91
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2016-17</b>			<b>Adjustments to 2017-18</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2017-18 P2 Report</b>			<b>2018-19 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	40.91		40.91	36.02		36.02
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			40.91			36.02
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b> TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	<b>2017-18 Actual</b>			<b>2018-19 Budget</b>		
1. Homeowners' Exemption (Object 8021)	3,170.24		3,170.24	3,122.00		3,122.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	643,230.71		643,230.71	646,864.00		646,864.00
5. Unsecured Roll Taxes (Object 8042)	12,069.29		12,069.29	11,992.00		11,992.00
6. Prior Years' Taxes (Object 8043)	669.88		669.88	623.00		623.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	189,814.56		189,814.56	195,700.00		195,700.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	848,954.68	0.00	848,954.68	858,301.00	0.00	858,301.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	848,954.68	0.00	848,954.68	858,301.00	0.00	858,301.00

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			6,901.00			6,703.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			6,901.00			6,703.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	48,121.00		48,121.00	47,771.00		47,771.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	48,121.00	0.00	48,121.00	47,771.00	0.00	47,771.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	1,038,793.19		1,038,793.19	1,041,091.00		1,041,091.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	4,748.50		4,748.50	2,000.00		2,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			884,225.36			899,066.32
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9806			0.8805
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			899,066.32			820,680.64
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			848,954.68			858,301.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			4,909.20			4,322.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			48,121.00			0.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			48,121.00			4,322.40
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			4,119.52			1,660.34
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			853,074.20			859,961.34
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			48,121.00			4,322.40
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			853,074.20			
b. State Subventions (Line D8)			48,121.00			
c. Less: Excluded Appropriations (Line C23)			6,901.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			894,294.20			



\* Please provide below an explanation for each entry in the adjustments column.

415-662-2184  
Contact Phone Number

### Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 27,070.73
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 59,695.56
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

The District contracts with the Marin County Office of Education for business services.

#### B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 600,797.61

#### C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 14.44%

### Part II - Adjustments for Employment Separation Costs

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

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

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

#### A. Normal Separation Costs (optional)

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

#### B. Abnormal or Mass Separation Costs (required)

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	92,641.87
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	13,794.64
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	106,436.51
9. Carry-Forward Adjustment (Part IV, Line F)	49,980.53
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	156,417.04

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	478,131.63
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	171,604.71
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	68,172.50
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	12,896.50
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	7,685.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,549.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	81,736.14
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	821,775.48

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18) 12.95%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2019-20 see [www.cde.ca.gov/fg/ac/ic/](http://www.cde.ca.gov/fg/ac/ic/))

(Line A10 divided by Line B18) 19.03%



#### Part IV - Carry-forward Adjustment

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	106,436.51
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.87%) times Part III, Line B18); zero if negative	49,980.53
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.87%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	49,980.53
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	49,980.53

Unaudited Actuals  
2017-18 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	4,456.92		1,566.02	6,022.94
2. State Lottery Revenue	8560	5,989.19		2,415.43	8,404.62
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		10,446.11	0.00	3,981.45	14,427.56
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	1,503.24		1,295.00	2,798.24
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,809.20			1,809.20
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		3,312.44	0.00	1,295.00	4,607.44
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	7,133.67	0.00	2,686.45	9,820.12
<b>D. COMMENTS:</b>					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,039,696.24
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	21,324.09
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	5,390.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	8,823.25
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				14,213.25
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,004,158.90

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		40.55
B. Expenditures per ADA (Line I.E divided by Line II.A)		24,763.47
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,000,585.97	23,960.39
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,000,585.97	23,960.39
B. Required effort (Line A.2 times 90%)	900,527.37	21,564.35
C. Current year expenditures (Line I.E and Line II.B)	1,004,158.90	24,763.47
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Unaudited Actuals  
2017-18  
General Fund and Charter Schools Funds  
Program Cost Report

21 65409 0000000  
Form PCR

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	446,526.33	265,105.58	711,631.91	100,407.80		812,039.71
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	101,807.71	0.00	101,807.71	14,364.57		116,172.28
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					5,390.00	5,390.00
----	Other Outgo					106,094.25	106,094.25
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	0.00		0.00
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	548,334.04	265,105.58	813,439.62	114,772.37	111,484.25	1,039,696.24



Unaudited Actuals  
2017-18  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

21 65409 0000000  
Form PCR

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	442,979.88	1,833.91	0.00	0.00	1,712.54	0.00	0.00			0.00	0.00	446,526.33
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	35,151.75	196.00	0.00	0.00	30,594.05	35,865.91	0.00			0.00	0.00	101,807.71
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		478,131.63	2,029.91	0.00	0.00	32,306.59	35,865.91	0.00	0.00	0.00	0.00	0.00	548,334.04

\* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals  
2017-18  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Allocated Support Costs (AC)

21 65409 0000000  
Form PCR

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	169,574.80	95,530.78	0.00	265,105.58
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		169,574.80	95,530.78	0.00	265,105.58



Unaudited Actuals  
2017-18  
Program Cost Report  
Schedule of Central Administration Costs (CAC)

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	12,896.50
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	7,685.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	94,190.87
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	114,772.37
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	548,334.04
2	Total Allocated Costs (from Form PCR, Column 2, Total)	265,105.58
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	813,439.62
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	0.00
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		813,439.62
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		14.11%

Unaudited Actuals  
2017-18  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			5,390.00		5,390.00
Other Outgo (Objects 1000-7999)				106,094.25	106,094.25
<b>Total Other Costs</b>	0.00	0.00	5,390.00	106,094.25	111,484.25

Unaudited Actuals  
2017-18  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	0.00	0.00	169,574.80	0.00	95,530.78	0.00	0.00
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	3.00	3.00	3.00	3.00	3.00	3.00	0.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	3.00	3.00	3.00	3.00	3.00	3.00	0.00

**NICASIO SCHOOL DISTRICT**  
**2017-18 Unaudited Actuals**

**TECHNICAL REVIEWS**

SACS2018ALL Financial Reporting Software - 2018.2.0  
8/25/2018 10:04:25 AM

21-65409-0000000

Unaudited Actuals  
2017-18 Unaudited Actuals  
Technical Review Checks

Nicasio Elementary

Marin County

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

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

## IMPORT CHECKS

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

IC-PCT - (W) - The straight indirect cost percentage (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate.

### EXCEPTION

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C) is 12.95%

## EXPORT CHECKS

Checks Completed.

SACS2018ALL Financial Reporting Software - 2018.2.0  
8/25/2018 10:04:54 AM

21-65409-0000000

Unaudited Actuals  
2018-19 Budget  
Technical Review Checks

Nicasio Elementary

Marin County

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

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

### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2017-18 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sept. 5, 2018

To the Superintendent of Public Instruction:

2017-18 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

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

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Kate Lane  
Name  
\_\_\_\_\_  
Title  
415-499-  
Telephone  
\_\_\_\_\_  
E-mail Address

For School District:

Margaret Bonardi  
Name  
Interim CBO  
Title  
415-662-2184  
Telephone  
\_\_\_\_\_  
E-mail Address

NICASIO SCHOOL DISTRICT  
Nicasio, California

Agenda Item # 6b

(Education Code Section 60119)

**Resolution 2018-19 #1**

**RESOLUTION FOR ADOPTING THE "GANN" LIMIT**

*(Normal, no increase to Limit pursuant to G.C. 7902.1 [nothing on line D10 {COE line D15}])*

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2017-18 fiscal year and a projected Gann Limit for the 2018-19 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2017-18 and 2018-19 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2017-18 and 2018-19 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provide copies of this resolution along with the appropriate attachments to interested citizens of this district.

Passed by the following vote:

Ayes:

Nays:

Date:

Signed by the Clerk of the Board: \_\_\_\_\_



	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>A. PRIOR YEAR DATA</b> (2016-17 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2016-17 Actual</b>			<b>2017-18 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	884,225.36		884,225.36			899,066.32
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	41.72		41.72			40.91
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2016-17</b>			<b>Adjustments to 2017-18</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2017-18 P2 Report</b>			<b>2018-19 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	40.91		40.91	36.02		36.02
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			40.91			36.02
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2017-18 Actual</b>			<b>2018-19 Budget</b>		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	3,170.24		3,170.24	3,122.00		3,122.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	643,230.71		643,230.71	646,864.00		646,864.00
5. Unsecured Roll Taxes (Object 8042)	12,069.29		12,069.29	11,992.00		11,992.00
6. Prior Years' Taxes (Object 8043)	669.88		669.88	623.00		623.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	189,814.56		189,814.56	195,700.00		195,700.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	848,954.68	0.00	848,954.68	858,301.00	0.00	858,301.00
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	848,954.68	0.00	848,954.68	858,301.00	0.00	858,301.00

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			6,901.00			6,703.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			6,901.00			6,703.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	48,121.00		48,121.00	47,771.00		47,771.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	48,121.00	0.00	48,121.00	47,771.00	0.00	47,771.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	1,038,793.19		1,038,793.19	1,041,091.00		1,041,091.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	4,748.50		4,748.50	2,000.00		2,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			884,225.36			899,066.32
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9806			0.8805
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			899,066.32			820,680.64
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			848,954.68			858,301.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			4,909.20			4,322.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			48,121.00			0.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			48,121.00			4,322.40
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			4,119.52			1,660.34
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			853,074.20			859,961.34
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			48,121.00			4,322.40
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			853,074.20			
b. State Subventions (Line D8)			48,121.00			
c. Less: Excluded Appropriations (Line C23)			6,901.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			894,294.20			

\* Please provide below an explanation for each entry in the adjustments column.

415-662-2184  
Contact Phone Number

Actual Expenditures through: June 30, 2018

For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	8,532.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>8,532.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>		
Instruction	1000-1999	3,371.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	4,641.00
Other Outgo	9000-9999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>8,012.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>520.00</b>

FUND :01

GENERAL FUND

RESOURCE:1400

Education Protection Account

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
Beginning balance						
9110 CASH IN COUNTY TREASURY	0.00	605.90	605.90	0.00	605.90	
9509 ACCOUNTS PAYABLE ACCRUAL	0.00	85.90-	85.90-	0.00	85.90-	
TOTAL Beginning balance	0.00	520.00	520.00	0.00	520.00	
Current year revenue						
8012 EDUCATION PROTECTION ACCOUNT	8,762.00	8,532.00	8,532.00	0.00	230.00	97.4
TOTAL Current year revenue	8,762.00	8,532.00	8,532.00	0.00	230.00	
*TOTAL Beginning balance + Revenue	8,762.00	8,532.00	8,532.00			*
Expense						
4100 APPRVD TEXTBOOKS & CORE CURR M	2,992.00	2,279.81	2,279.81	0.00	712.19	76.2
5200 TRAVEL & CONFERENCES	1,120.00	1,091.52	1,091.52	0.00	28.48	97.5
5940 INTERNET	4,650.00	4,640.67	4,640.67	0.00	9.33	99.8
TOTAL Expense	8,762.00	8,012.00	8,012.00	0.00	750.00	
Ending balance						
9790 UNDESIGNATED/UNAPPROPRIATED	0.00	0.00	0.00	0.00	0.00	
TOTAL Ending balance	0.00	0.00	0.00	0.00	0.00	
**Fund balance	0.00	520.00	520.00			**

Nicasio School District  
Historical Report of Parcel Taxes

9/5/2018

	2008-2009 Actuals	2009-2010 Actuals	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Actuals	2013-2014 Actuals	2014-2015 Actuals
Parcel Taxes	\$ 130,875	\$ 131,415	\$ 135,876	\$ 140,888	\$ 145,642	\$ 150,553	\$ 153,250
Total Revenues	\$ 130,875	\$ 131,415	\$ 135,876	\$ 140,888	\$ 145,642	\$ 150,553	\$ 153,250
Certificated Teachers	\$ 78,681	\$ 84,421	\$ 79,436	\$ 83,645	\$ 89,538	\$ 107,714	\$ 124,090
Clerical & Office Salaries	29,308	29,426	8,476	8,832	4,484	-	-
Benefits	18,364	18,859	17,233	19,690	21,286	23,417	24,188
Materials and Supplies	-	500	500	500	250	-	-
Parcel Tax Administration Fee	2,054	676	672	666	666	660	646
Contracted Business Services	-	-	25,387	25,918	32,493	21,053	-
Total Expenditures	\$ 128,407	\$ 133,882	\$ 131,704	\$ 139,251	\$ 148,717	\$ 152,844	\$ 148,924
Excess (Deficit) of Revenues to Expenditures	2,468	(2,467)	4,172	1,637	(3,075)	(2,291)	4,326
Beginning Fund Balance	-	2,468	1	4,173	5,810	2,735	444
Ending Fund Balance	\$ 2,468	\$ 1	\$ 4,173	\$ 5,810	\$ 2,735	\$ 444	\$ 4,770

The District's Parcel Tax 'Measure B' was approved by the voters on June 3, 2008 effective July 1, 2008. The above report represents a full accounting of the measure's proceeds to date and the budget for the 2014-15 school year. The Parcel Tax expires on June 30, 2016.

The Parcel Tax budget was re-aligned in 2014-15 in the course of developing the District's first Local Control and Accountability Plan. The base instructional program and all necessary operational and administrative support costs are charged to the District's unrestricted general operating fund as part of this re-alignment and the Parcel Taxes are now budgeted exclusively to supporting certificated instructional staff. General purpose funding affords a student teacher ratio of 25:1 and with an average enrollment of 50 students, the base program therefore funds 2 full time certificated teachers. Parcel taxes afford an additional 1.4 full time equivalent certificated

teachers, bringing the student teacher ratio down to 15:1.

2015-16		2016-17		2017-18
Actuals		Actuals		Actuals
181,787	\$	185,467	\$	189,815
-17550		-17550		-60000
\$ 164,237	\$	167,917	\$	129,815
\$ 134,183	\$	86,937	\$	106,710
		12,277		6,512
28,094		28,319		32,744
		661		
630		630		1,549
\$ 162,907	\$	128,824	\$	147,515
1330		39093	\$	(17,700)
4770		6100	\$	45,193
\$ 6,100	\$	45,193	\$	27,493





Agenda Item # 6c

5555 Nicasio Valley Road, Nicasio, CA 94946

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

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Date: Sept. 5 , 2018

To: Nicasio Board of Trustees, Dr. Jan LaTorre-Derby, Superintendent

From: Margie Bonardi, Interim CBO

Re: 2018-19 Budget Act: One Time Discretionary Funding

The 2018-19 Budget Act provides an estimated \$ 184 per ADA in one-time Prop. 98 funding for school districts. These funds are intended to offset any mandate reimbursement claims.

As in prior years, the Budget Act calls for these funds, once apportioned, to be used at local discretion, to support critical investments such as "content standards implementation, technology, professional development, induction programs for beginning teachers and deferred maintenance.

At present, the estimated funding for Nicasio School, based on projected ADA of 42.66 is \$ 7,849.

- Increases to the adjustment factors for infants and toddlers served in a child day care center or a family child care home. Adjustment factors for children with special needs were also increased (\$40.2 million non-Prop. 98, increasing to \$80.3 million in future years).
- The creation of a new county office Inclusive Early Care Pilot Program (\$10 million one-time).
- \$5 million one-time for licensed child care teacher professional development.
- \$5 million one-time for the California Child Care Initiative Program.
- \$6 million for other one-time quality activities, with priority given to activities that support state compliance with federal consumer education requirements.

In addition, the budget trailer bill (AB 1808) reaffirms the proposal in the 2017-18 budget to allow licensing flexibility for State Preschool programs operated by an LEA. The bill requires the CDE to adopt regulations for California State Preschool programs under Title 5, on or before July 1, 2019, related to outdoor shade, drinking water, restrooms, supervision of children, and maintenance of indoor and outdoor space. In addition, the Uniform Complaint Procedures section of the bill adds related provisions establishing a process for complaints related to the preschool health and safety requirements.

## One-Time Discretionary Funding

The 2018-1 Budget Act provides \$1.092 billion (\$184 per ADA estimated) in one-time Prop. 98 funding for school districts, charter schools and COEs. The funds are intended to offset any mandate reimbursement claims.

The Budget Act includes the Governor's proposal to require individual LEAs to repay any outstanding balances owed to the federal government related to overpayments of federal Medi-Cal Administrative Activities (MAA) and LEA Billing claims, with these one-time discretionary funds. Moreover, because these individual LEA outstanding balances will not be certified until late Fall, The 1st installment of these one-time discretionary apportionments will not occur until January, and the final May of 2019.

As in prior years, the Budget Act calls for these funds, once apportioned, to be used at local discretion, to support critical investments such as "content standards implementation, technology, professional development, induction programs for beginning teachers and deferred maintenance."

## **Low-Performing Students Block Grant: \$300 Million One-Time**

The budget includes a one-time block grant to help address the achievement gap for all students. The funding will be distributed on a per-pupil basis to school districts, charter schools and COEs for pupils that are identified as low-performing on the latest available state English language arts or mathematics assessments and who are neither identified for special education services nor identified as low-income,

RESOLUTION 2018-19 #2  
of the Governing Board of the

Agenda Item # 6f

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

**AUTHORIZATION TO SIGN ON BEHALF OF THE GOVERNING BOARD**

NICASIO, California

September 5, 2018

City

Date

Pursuant to the provisions of Education Code Section 42630 to 42633 (School Districts) and 85230 to 85233 (Community College Districts) and other legal provisions, the members of the governing board of the above-named school/college district hereby authorize the officer or employee whose name and signature appear below to sign orders and other documents on behalf of the governing board of said school/college district during the period Jul 1 2018 - Jun 30 2019 (not to exceed one fiscal year), subject to further board action limiting or extending this authority and notification to the County Superintendent and the County Auditor of such action.

Dr. Jan La Torre-Derby

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

Name (Typed)

Superintendent

Title

Signature

Please Indicate  
"Yes" or "No"

**Payroll & Retirement**

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

**Cash Receipt / Disbursement Authorization**

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

**Attendance Reporting**

Attendance Certifications .....	Yes
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**State and Federal Reporting**

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

**Other** (Please Specify).....

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

_____	_____	_____
_____	_____	_____
_____	_____	_____

# 2017 Consumer Confidence Report

Agenda Item # 7a

Water System Name: Nicasio School District 2100582 Report Date: 06/28/18

*We test the drinking water quality for many constituents as required by state and federal regulations. This report shows the results of our monitoring for the period of January 1 - December 31, 2017 and may include earlier monitoring data.*

**Este informe contiene información muy importante sobre su agua potable. Tradúzcalo ó hable con alguien que lo entienda bien.**

Type of water source(s) in use: Well

Name & general location of source(s): Well 01. The well is located at 5555 Nicasio Valley Road, the well is 20 Feet outside of the south fence east corner of play field.

Drinking Water Source Assessment information: \_\_\_\_\_

Time and place of regularly scheduled board meetings for public participation: \_\_\_\_\_

For more information, contact: Mikki McIntyre Phone: (415) 662-2184

## TERMS USED IN THIS REPORT

**Maximum Contaminant Level (MCL):** The highest level of a contaminant that is allowed in drinking water. Primary MCLs are set as close to the PHGs (or MCLGs) as is economically and technologically feasible. Secondary MCLs are set to protect the odor, taste, and appearance of drinking water.

**Maximum Contaminant Level Goal (MCLG):** The level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs are set by the U.S. Environmental Protection Agency (U.S. EPA).

**Public Health Goal (PHG):** The level of a contaminant in drinking water below which there is no known or expected risk to health. PHGs are set by the California Environmental Protection Agency.

**Maximum Residual Disinfectant Level (MRDL):** The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.

**Maximum Residual Disinfectant Level Goal (MRDLG):** The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.

**Primary Drinking Water Standards (PDWS):** MCLs and MRDLs for contaminants that affect health along with their monitoring and reporting requirements, and water treatment requirements.

**Secondary Drinking Water Standards (SDWS):** MCLs for contaminants that affect taste, odor, or appearance of the drinking water. Contaminants with SDWSs do not affect the health at the MCL levels.

**Treatment Technique (TT):** A required process intended to reduce the level of a contaminant in drinking water.

**Regulatory Action Level (AL):** The concentration of a contaminant which, if exceeded, triggers treatment or other requirements that a water system must follow.

**Variances and Exemptions:** State Board permission to exceed an MCL or not comply with a treatment technique under certain conditions.

**Level 1 Assessment:** A Level 1 assessment is a study of the water system to identify potential problems and determine (if possible) why total coliform bacteria have been found in our water system.

**Level 2 Assessment:** A Level 2 assessment is a very detailed study of the water system to identify potential problems and determine (if possible) why an *E. coli* MCL violation has occurred and/or why total coliform bacteria have been found in our water system on multiple occasions.

**ND:** not detectable at testing limit

**ppm:** parts per million or milligrams per liter (mg/L)

**ppb:** parts per billion or micrograms per liter (µg/L)

**ppt:** parts per trillion or nanograms per liter (ng/L)

**ppq:** parts per quadrillion or picogram per liter (pg/L)

**pCi/L:** picocuries per liter (a measure of radiation)



**The sources of drinking water** (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally-occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

**Contaminants that may be present in source water include:**

- *Microbial contaminants*, such as viruses and bacteria, that may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.
- *Inorganic contaminants*, such as salts and metals, that can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.
- *Pesticides and herbicides*, that may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.
- *Organic chemical contaminants*, including synthetic and volatile organic chemicals, that are byproducts of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, agricultural application, and septic systems.
- *Radioactive contaminants*, that can be naturally-occurring or be the result of oil and gas production and mining activities.

**In order to ensure that tap water is safe to drink**, the U.S. EPA and the State Water Resources Control Board (State Board) prescribe regulations that limit the amount of certain contaminants in water provided by public water systems. State Board regulations also establish limits for contaminants in bottled water that provide the same protection for public health.

**Tables 1, 2, 3, 4, 5, and 6 list all of the drinking water contaminants that were detected during the most recent sampling for the constituent.** The presence of these contaminants in the water does not necessarily indicate that the water poses a health risk. The State Board allows us to monitor for certain contaminants less than once per year because the concentrations of these contaminants do not change frequently. Some of the data, though representative of the water quality, are more than one year old. Any violation of an AL, MCL, MRDL, or TT is asterisked. Additional information regarding the violation is provided later in this report.

**TABLE 1 – SAMPLING RESULTS SHOWING THE DETECTION OF COLIFORM BACTERIA**

Microbiological Contaminants (complete if bacteria detected)	Highest No. of Detections	No. of Months in Violation	MCL	MCLG	Typical Source of Bacteria
Total Coliform Bacteria (state Total Coliform Rule)	(In a mo.) 0	0	1 positive monthly sample	0	Naturally present in the environment
Fecal Coliform or <i>E. coli</i> (state Total Coliform Rule)	(In the year) 0	0	A routine sample and a repeat sample are total coliform positive, and one of these is also fecal coliform or <i>E. coli</i> positive		Human and animal fecal waste
<i>E. coli</i> (federal Revised Total Coliform Rule)	(In the year) 0	0	(a)	0	Human and animal fecal waste

(a) Routine and repeat samples are total coliform-positive and either is *E. coli*-positive or system fails to take repeat samples following *E. coli*-positive routine sample or system fails to analyze total coliform-positive repeat sample for *E. coli*.

**TABLE 2 – SAMPLING RESULTS SHOWING THE DETECTION OF LEAD AND COPPER**

Lead and Copper (complete if lead or copper detected in the last sample set)	Sample Date	No. of Samples Collected	90 <sup>th</sup> Percentile Level Detected	No. Sites Exceeding AL	AL	PHG	No. of Schools Requesting Lead Sampling	Typical Source of Contaminant
Lead (ppb)	8/14/17	5	<.005mg/l	0	15	0.2		Internal corrosion of household water plumbing systems; discharges from industrial manufacturers; erosion of natural deposits
Copper (ppm)	8/14/17	5	0.585mg/l	0	1.3	0.3	Not applicable	Internal corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives

**TABLE 3 – SAMPLING RESULTS FOR SODIUM AND HARDNESS**

Chemical or Constituent (and reporting units)	Sample Date	Level Detected	Range of Detections	MCL	PHG (MCLG)	Typical Source of Contaminant
Sodium (ppm)	12/30/09	15.00		none	none	Salt present in the water and is generally naturally occurring
Hardness (ppm)	12/30/09	98.00		none	none	Sum of polyvalent cations present in the water, generally magnesium and calcium, and are usually naturally occurring

**TABLE 4 – DETECTION OF CONTAMINANTS WITH A PRIMARY DRINKING WATER STANDARD**

Chemical or Constituent (and reporting units)	Sample Date	Level Detected	Range of Detections	MCL [MRDL]	PHG (MCLG) [MRDLG]	Typical Source of Contaminant
TOTAL TRIHALOMETHANES	4/14/16	37.00ug/l	11.00-37.00ug/l	80	N/A	Byproduct of drinking water disinfection
HALOACETIC ACIDS (5) (HAA5)	4/14/16	78.30ug/l	4.12-78.30ug/l	60	N/A	By-product of drinking water disinfection
Barium	12/10/15	180.0		1000	2	Discharge of oil drilling wastes and from metal refineries; erosion of natural deposits
Chromium	12/10/15	1.0		50	(100)	Discharge from steel and pulp mills and chrome plating; erosion of natural deposits
Fluoride	12/10/15	0.17		2	1	Erosion of natural deposits; water additive which promotes strong teeth; discharge from fertilizer and aluminum factories
Nitrate	12/08/16	0.99		45	10	Runoff and leaching from fertilizer use; leaching from septic tanks and sewage; erosion of natural deposits
Gross Alpha	9/15/16	0.743		15	(0)	Erosion of natural deposits

**TABLE 5 – DETECTION OF CONTAMINANTS WITH A SECONDARY DRINKING WATER STANDARD**

Chemical or Constituent (and reporting units)	Sample Date	Level Detected	Range of Detections	MCL	PHG (MCLG)	Typical Source of Contaminant
Iron	4/8/10	36		300		Leaching from natural deposits; industrial wastes
Total Dissolved Solids	1/7/10	160.00		1000		Runoff/leaching from natural deposits

**TABLE 6 – DETECTION OF UNREGULATED CONTAMINANTS**

Chemical or Constituent (and reporting units)	Sample Date	Level Detected	Range of Detections	Notification Level	Health Effects Language
Chromium Hexavalent	6/11/14	0.29		n/a	Discharge from electroplating factories, leather tanneries, wood preservation, chemical synthesis, refractory production, and textile manufacturing facilities; erosion of natural deposits

### Additional General Information on Drinking Water

Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that the water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the U.S. EPA's Safe Drinking Water Hotline (1-800-426-4791).



Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. U.S. EPA/Centers for Disease Control (CDC) guidelines on appropriate means to lessen the risk of infection by *Cryptosporidium* and other microbial contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

**Lead-Specific Language for Community Water Systems:** If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. Nicasio School District is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. [Optional: If you do so, you may wish to collect the flushed water and reuse it for another beneficial purpose, such as watering plants.] If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline (1-800-426-4701) or at <http://www.epa.gov/lead>.

### Summary Information for Violation of a MCL, MRDL, AL, TT, or Monitoring and Reporting Requirement

VIOLATION OF A MCL, MRDL, AL, TT, OR MONITORING AND REPORTING REQUIREMENT				
Violation	Explanation	Duration	Actions Taken to Correct the Violation	Health Effects Language
N/A				

### For Water Systems Providing Groundwater as a Source of Drinking Water

TABLE 7 – SAMPLING RESULTS SHOWING FECAL INDICATOR-POSITIVE GROUNDWATER SOURCE SAMPLES					
Microbiological Contaminants (complete if fecal-indicator detected)	Total No. of Detections	Sample Dates	MCL [MRDL]	PHG (MCLG) [MRDLG]	Typical Source of Contaminant
<i>E. coli</i>	(In the year) 0		0	(0)	Human and animal fecal waste
Enterococci	(In the year) 0		TT	n/a	Human and animal fecal waste
Coliphage	(In the year) 0		TT	n/a	Human and animal fecal waste

### Summary Information for Fecal Indicator-Positive Groundwater Source Samples, Uncorrected Significant Deficiencies, or Groundwater TT

SPECIAL NOTICE OF FECAL INDICATOR-POSITIVE GROUNDWATER SOURCE SAMPLE
N/A

<b>SPECIAL NOTICE FOR UNCORRECTED SIGNIFICANT DEFICIENCIES</b>				
N/A				
<b>VIOLATION OF GROUNDWATER TT</b>				
TT Violation	Explanation	Duration	Actions Taken to Correct the Violation	Health Effects Language
N/A				

### For Systems Providing Surface Water as a Source of Drinking Water

**TABLE 8 - SAMPLING RESULTS SHOWING TREATMENT OF SURFACE WATER SOURCES**

Treatment Technique <sup>(a)</sup> (Type of approved filtration technology used)	Media Filter and one micron Absolute filters
Turbidity Performance Standards <sup>(b)</sup> (that must be met through the water treatment process)	Turbidity of the filtered water must: 1 – Be less than or equal to <u>0.3</u> NTU in 95% of measurements in a month. 2 – Not exceed <u>1.0</u> NTU for more than eight consecutive hours. 3 – Not exceed <u>5.0</u> NTU at any time.
Lowest monthly percentage of samples that met Turbidity Performance Standard No. 1.	96%
Highest single turbidity measurement during the year	0.69
Number of violations of any surface water treatment requirements	None

(a) A required process intended to reduce the level of a contaminant in drinking water.

(b) Turbidity (measured in NTU) is a measurement of the cloudiness of water and is a good indicator of water quality and filtration performance. Turbidity results which meet performance standards are considered to be in compliance with filtration requirements.

### Summary Information for Violation of a Surface Water TT

<b>VIOLATION OF A SURFACE WATER TT</b>				
TT Violation	Explanation	Duration	Actions Taken to Correct the Violation	Health Effects Language
N/A				

### Summary Information for Operating Under a Variance or Exemption

This water system has applied for a grant to update the water treatment equipment.



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**Summary Information for Federal Revised Total Coliform Rule  
Level 1 and Level 2 Assessment Requirements**

**Level 1 or Level 2 Assessment Requirement not Due to an *E. coli* MCL Violation**

Coliforms are bacteria that are naturally present in the environment and are used as an indicator that other, potentially harmful, waterborne pathogens may be present or that a potential pathway exists through which contamination may enter the drinking water distribution system. We found coliforms indicating the need to look for potential problems in water treatment or distribution. When this occurs, we are required to conduct assessment(s) to identify problems and to correct any problems that were found during these assessments.

During the past year we were required to conduct [0] Level 1 assessment(s). [0] Level 1 assessment(s) were completed. In addition, we were required to take [0] corrective actions and we completed [0] of these actions.

During the past year [0] Level 2 assessments were required to be completed for our water system. [0] Level 2 assessments were completed. In addition, we were required to take 0 corrective actions and we completed [0] of these actions.

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**Level 2 Assessment Requirement Due to an *E. coli* MCL Violation**

*E. coli* are bacteria whose presence indicates that the water may be contaminated with human or animal wastes. Human pathogens in these wastes can cause short-term effects, such as diarrhea, cramps, nausea, headaches, or other symptoms. They may pose a greater health risk for infants, young children, the elderly, and people with severely-compromised immune systems. We found *E. coli* bacteria, indicating the need to look for potential problems in water treatment or distribution. When this occurs, we are required to conduct assessment(s) identify problems and to correct any problems that were found during these assessments.

We were required to complete a Level 2 assessment because we found *E. coli* in our water system. In addition, we were required to take [0] corrective actions and we completed [0] of these actions.

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# MARIN COUNTY

## OFFICE OF EDUCATION

Agenda Item # 9ai

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

MARY JANE BURKE  
MARIN COUNTY  
SUPERINTENDENT OF SCHOOLS

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

To: Jan LaTorre, Interim Superintendent, Nicasio School District  
Barbara Snekkevik, Principal  
Margie Bonardi, Chief Business Official

From: Kate Lane, Assistant Superintendent *Kate Lane*

Subject: LCAP Technical Corrections

Date: August 21, 2018

Dear Jan, Barbara and Margie,

Thank you for your timely submission of Nicasio School District's 2018-19 Update to the 2017-2020 LCAP. The 2017-2020 LCAP template begins with the framework of the California Dashboard. We recognize the District's thoughtful reflection of the dashboard data and clear description of the key elements of this year's LCAP and note the high level of student performance across the board.

The readability and thoroughness of the 2018-19 LCAP shows the time and effort the District has expended. In particular, noting which goals address which greatest need shows forethought and allows the reader to easily follow the LCAP's progress.

Per Education Code, the County Superintendent is responsible for the approval of the District's LCAP using three (3) statutory criteria. We have completed our preliminary review of the District's 2018-19 Update to the 2017-2020 LCAP and noted certain technical errors and omissions. We ask that the technical corrections identified below be made directly to the LCAP and approved by the Board by September 15<sup>th</sup> so that we can move forward with the budget approval process unhindered.

### Adherence to the spending regulations

1. The District has selected Supplemental and Concentration funds in an action for all students in Goal #2 Action #1. Supplemental and Concentration funds should only be selected in actions for unduplicated pupils.
2. Demonstration of Increased or Improved:
  - a. The District must identify each 2018-19 LCAP action/service designated as contributing to increased or improved services and being provided on a school-wide or LEA-wide basis.

- b. The District is required to provide a description of how each action/service that will be provided on a Local Educational Agency (LEA)-wide or school-wide basis is **principally directed to** and **effective in** meeting its goals for unduplicated pupils in the state and any local priorities.
- c. In addition, as a Single School District with less than 55% unduplicated pupils, the District must also describe how the actions/services are the **most effective use** of the funds citing academic theory, research or experience. This information must be provided for each LEA-wide or school-wide action/service.

We appreciate the considerable work involved in preparing the LCAP especially given that the plan template has been continuously evolving since its inception and implementation five (5) years ago. Despite the above technical issues, the District's 2018-19 Update to the 2017-2020 LCAP is a well-written document reflecting the priorities to meet the needs of all students including those that need more to get the same.

Our LCAP team are ready to provide direct assistance in working through the amendments to the District's LCAP. Please do not hesitate to call Laura Trahan at (415) 491-6682 to set up time with the team and please feel free to call me at (415) 499-5822 if you have questions. We recognize what a busy time of year this is and want to thank you in advance for your time and efforts in making these amendments.



5555 Nicasio Valley Road, Nicasio, CA 94946

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

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To: Nicasio Board of Trustees  
From: Barbara Snekkevik, Principal  
Date: September 5, 2018  
Re: Action: LCAP Revision

Objective: To comply with recommendations from Marin County Office of Education regarding the Nicasio School 2018-19 Local Control Accountability Plan (LCAP)

Background:

On August 21<sup>st</sup>, Nicasio School District received a letter outlining certain technical revisions to the LCAP submitted to the county for review in June 2018. On August 27<sup>th</sup>, a meeting was held with myself, Superintendent Jan La Torre Derby, Laura Trahan and Keith Ricci of MCOE to review these revisions.

Nicasio School District was commended for creating a thorough LCAP that highlights goals and actions that are clear and easy to read.

Based on our meeting and the team's recommendations, the following revisions were made:

- 1) Increased and improved services summary (page 5): Revised to read "The district will augment cost to low-income and foster youth for school programs, such as field trips."
- 2) Annual Update Goal 2 (page 11-13): To protect student anonymity, removed number of students when reporting data results and report just percentages
- 3) Goal 2, Action 2.1 (page 53): Removed Supplemental Funding source and replaced with LCFF
- 4) Goal 2, Action 2.3 (page 56): Corrected template to read that All Students to be Served
- 5) Goal 2, Action 2.5 (page 60): Corrected template to read Limited Scope of Services
- 6) Goal 2, Action 2.6 (page 62): Corrected template to read Limited Scope of Services. Changed action to read "Augment field trip costs for students".

Funding Source/Cost: NA

Recommendation:

The principal recommends the approval of these revisions prior to resubmission to MCOE by September 15, 2018.

Attachments:

LCAP pages 5, 11, 12, 13, 53, 56, 60, 62



## Increased or Improved services

The district will continue to provide targeted English language instruction and support to English Learners through the Learning Center program. (Goal 2, Action 2.7)

The district will provide access to an on-line literacy program (Lexia Core 5 Literacy Instruction) for all English Learners to support language development and academic growth. (Goal 2, Action 2.7)

The district will continue to provide communication (oral and written) and school documents/forms to families in Spanish via an interpreter, as needed. (Goal 3, Action 3.4)

Revision: The district will augment cost...

The district will provide scholarships to low-income and foster youth for school programs, such as field trips. (Goal 2, Action 2.6)

The district will utilize a Student Study Team to identify and monitor at-risk students, including English Learners, Foster Youth, and Low-Income students. (Goal 2, Action 2.3)

## Budget Summary

Complete the table below. LEAs may include additional information or more detail, including graphics.

### DESCRIPTION

### AMOUNT

Total General Fund Budget Expenditures For LCAP Year

\$1,084,128.00

Total Funds Budgeted for Planned Actions/Services to Meet The Goals in the LCAP for LCAP Year

\$1,159,833.00

The LCAP is intended to be a comprehensive planning tool but may not describe all General Fund Budget Expenditures. Briefly describe any of the General Fund Budget Expenditures specified above for the LCAP year not included in the LCAP.

There are some general administration costs associated with District business maintenance not included in the LCAP for 2018-19

### DESCRIPTION

### AMOUNT

Total Projected LCFF Revenues for LCAP Year

\$694,871

# Annual Update

## LCAP Year Reviewed: 2017-18

Complete a copy of the following table for each of the LEA's goals from the prior year LCAP. Duplicate the table as needed.

### Goal 2

Prepare all students to transition successfully to high school both academically and socially

State and/or Local Priorities addressed by this goal:

State Priorities:    Priority 1: Basic (Conditions of Learning)  
                             Priority 2: State Standards (Conditions of Learning)  
                             Priority 4: Pupil Achievement (Pupil Outcomes)  
                             Priority 5: Pupil Engagement (Engagement)  
                             Priority 6: School Climate (Engagement)  
                             Priority 7: Course Access (Conditions of Learning)  
                             Priority 8: Other Pupil Outcomes (Pupil Outcomes)

Local Priorities:

### Annual Measurable Outcomes

Expected

#### Metric/Indicator

Metric(s): Student Access and Enrollment, School Accountability Report Card (List of District-adopted standards-aligned materials), Quarterly Report on Williams Uniform Complaints, Report Cards, State Assessments (Smarter Balanced, CST, CELDT), EL Progress and Reclassification Rates, IEP Progress Reports, Master Schedule for Learning Center Program, Surveys of Nicasio School Graduates and Parents, Middle School Dropout Rate

17-18

a) All students (100%) in grades K-8 will be enrolled in broad courses of study and will have access to standards-aligned textbooks, materials, and assessments.

Actual

a) In 2017-18, all students (100%) in grades TK-8 were enrolled in broad courses of study as evidenced by the Master schedule and had access to standards-aligned textbooks, materials and assessments.

b) In September 2017 the District adopted McGraw Hill's Reading Wonders Program for grades TK-5.

During the 2017-18 school year, staff investigated McGraw Hill's Study Sync English Language Arts program for grades 6-8. It is anticipated that a pilot of this program will occur during the 2018-19 school year.

Implementation of previously adopted state-standards aligned curriculum for Math (My Math in grades TK-5 and Glencoe Math in grades 6-8), Science



## Expected

b) In grades TK-5 a state-standards aligned English Language Arts curriculum will be adopted. (McGraw Hill Reading Wonders).

A state-standards aligned English Language Arts curriculum will be piloted for grades 6-8 (McGraw Hill Study Sync).

Implementation of previously adopted state-standards aligned curriculum for Math (My Math in grades TK-5 and Glencoe Math in grades 6-8), Science (FOSS in grades TK-5, CPO in grades 6-8) and Social Studies (Scott Foresman in grades TK-5, History Alive! TCI in grades 6-8) will be maintained.

c) Students designated as English Learners will increase performance on annual language proficiency assessment by one or more level. The majority (75%) of English Language Learners will be reclassified as English proficient by the end of 8th grade.

d) Of general education students, 70% will demonstrate proficiency on district and statewide assessments in academic subjects while 50% of all English Language Learners will achieve proficiency in English Language Arts and 25% in Math in 2016- 17, 35% in Math in 2017-18, and 50% in Math 2018-19.

e) Consistent use of measuring student progress against common core aligned report card.

f) Students receiving special education services will make adequate progress on IEP goals as measured by progress reports generated each reporting period.

g) All (100%) of Nicasio School's students will matriculate to high school with at least 80% transitioning successfully into the social and academic climate. By the end of the first semester of their freshman year, at least 80% of alumni will earn an average grade of B- or higher in four academic subjects: English, Math, Social Studies and Science. At least 80% of these alumni will also report that they were able to integrate successfully within the social climate of high school. Due to the small size of alumni classes (3-7 students per class), percentages will be calculated based on an average over a 4- year span (the current year and the three prior years).

h) Students will benefit by having a group of peers in their respective grade level with whom to learn, interact, and play, which will promote student engagement. Class sizes will average 15-20 students in grades TK-5 and up

## Actual

(FOSS in grades TK-5, CPO in grades 6-8) and Social Studies (Scott Foresman in grades TK-5, History Alive! TCI in grades 6-8) was maintained.

c) Due to the transition to the new English Language Proficiency Assessments for California (ELPAC), comparable data is not available to determine increase on performance by one or more levels by students designated as English Learners. In October 2017 one student was reclassified as fluent English proficient.

d) The following results indicate proficiency rates on statewide assessments (CAASPP) given May 2017:

71% of all students tested (grades 3-8) met or exceeded standard on English Language Arts assessment  
52% of all students tested (grades 3-8) met or exceeded standard on Mathematics assessment

~~Neither~~ (0%) of ~~the 2~~ English Language Learners (grades 3-8) met or exceeded standards on English Language Arts assessment.

~~One~~ (50%) of ~~the 2~~ English Language Learners (grades 3-8) met or exceeded standards on Mathematics assessment.

e) Student progress was measured and reported (Trimesters 1,2,3) using standards-aligned report card.

f) Students receiving special education services made adequate yearly progress on goals as reported on Individualized Education Plan progress reports. Goals were monitored and updated as appropriate by special education staff through the IEP process.

g) At the end of the first semester of their freshmen year (Fall 2017), the follow grades were earned by the 2017 district graduates (6 students total):

67% (~~4 students~~) earned a grade of B- or higher in English Language Arts  
67% (~~4 students~~) earned a grade of B- or higher in Math  
50% (~~3 students~~) earned a grade of B- or higher in Science  
83% (~~5 students~~) earned a grade of B- or higher in History Social Studies

Recent graduates were asked to complete the Nicasio Alumni Survey in February 2018. Three students elected to participate. Due to the small size of respondents, percentages will be calculated based on data reported over a 4- year span. Currently data is only available for students who graduated in 2017 and 2015 (7 students total). From that sample of students, 43% (~~3 students~~) reported that Nicasio School prepared students well to transition



## Expected

to 25 in grades 6-8 based on 3.0 FTE certificated teachers with an average total enrollment of 50 students.

- i) As a result of pupil engagement, students and parents will report an average of 90% satisfaction with overall classroom and campus climate.
- j) There will be a zero (0) dropout rate.
- k) Attendance rate will average 95%. Chronic absenteeism will be 5%.
- l) There will be 2 or fewer student suspensions and zero student expulsions

### Baseline

In 2016-17:

a) All students (100%) in grades K-8 were enrolled in broad courses of study and had access to standards-aligned textbooks, materials and assessments.

b) In grades TK-5 a state-standards aligned English Language Arts curriculum was piloted (McGraw Hill Reading Wonders).

Implementation of previously adopted state-standards aligned curriculum for Math (My Math in grades TK-5 and Glencoe Math in grades 6-8), Science (FOSS in grades TK-5, CPO in grades 6-8) and Social Studies (Scott Foresman in grades TK-5, History Alive! TCI in grades 6-8) were maintained.

c) 7 students were designated as English Learners. According to annual CELDT results, 3 students (50%) increased performance by one or more level. 3 students (50%) had either no change or decreased by one performance level. 1 student was administered an initial assessment and therefore had no prior results with which to compare growth. In spring 2017, one student was redesignated as Fluent English Proficient.

d) The following results indicate proficiency rates on state assessments (CAASPP) given May 2016:

70% of all students tested (grades 3-8) met or exceed standard on English Language Arts assessment

45% of students tested (grades 3-8) met or exceeded standard on Mathematics assessment

## Actual

successfully into high school. 43% ~~(3 students)~~ reported that Nicasio School somewhat prepared students to transition successfully into high school. 14% ~~(1 student)~~ reported that Nicasio School did not prepare students well to transition successfully into high school.

h) Enrollment during the 2017-18 school year included a total of 40 students: 15 students (TK/K/1/2), 13 students (3/4/5) and 12 students (6/7/8). Each grade level consisted of 2 to 6 students with the exception of Kindergarten, which had 9 students enrolled. A total of 13 students attended Nicasio School on inter-district transfer agreements.

i) Results from the annual school survey (February 2018) indicate that students in grades 5-8 have a positive perception of both classroom and school climate. The classroom climate is rated as positive by 100% of the students. The school climate is rated as positive by 96% of students ("you enjoy coming to school") and safe by 100% of students ("you feel safe at school"). 87% of students responded having a positive relationship with teachers and staff ("you feel comfortable approaching teachers and staff with questions, problems, and concerns.")

A total of 40 parents participated in the school survey (from our 28 families total). Of this year's 40 participants, 11 (28%) were from Spanish-speaking households, which is a close representation of the overall percentage of Spanish-speaking households school-wide (39%). 97% of parents report they feel welcome and encouraged to participate in school events and activities.

j) There was a zero (0) dropout rate.

k) School records indicate at 95% attendance rate (March 2018). Chronic absenteeism rate (as of April 2018) is 11.6%.

l) There were zero (0) suspensions and expulsions.



Year	2017-18	2018-19	2019-20
Amount	\$8,050	\$7,000	\$ 7,300
Source	LCFF	LCFF	LCFF
Budget Reference	4000-4999: Books And Supplies Textbooks / Supplies	4000-4999: Books And Supplies Textbooks / Supplies	4000-4999: Books And Supplies Textbooks / Supplies
Amount	\$ 2,992	\$ 2,942	\$ 2,942
Source	LCFF	LCFF	LCFF
Budget Reference	4000-4999: Books And Supplies EPA - Textbooks	4000-4999: Books And Supplies EPA - Textbooks	4000-4999: Books And Supplies EPA - Textbooks
Amount	\$4,942	\$ 6,289	\$ 6,000
Source	Lottery	Lottery	Lottery
Budget Reference	4000-4999: Books And Supplies Both restricted/unrestricted	4000-4999: Books And Supplies Both restricted/unrestricted	4000-4999: Books And Supplies Both restricted/unrestricted
Amount	\$ 5,100	\$ 4,100	\$ 4,223
Source	Locally Defined	Locally Defined	Locally Defined
Budget Reference	4000-4999: Books And Supplies Foundation/ Parcel Tax	4000-4999: Books And Supplies Foundation/ Parcel Tax	4000-4999: Books And Supplies Foundation/ Parcel Tax
Amount	\$ 65	\$ 500	\$500
Source	Federal Funds	<del>Supplemental</del> Revision: LCFF	<del>Supplemental</del> Revision: LCFF
Budget Reference	4000-4999: Books And Supplies EL Supplies	4000-4999: Books And Supplies EL Supplies-Lexia	4000-4999: Books And Supplies EL Supplies-Lexia
Amount	\$ 4,650	\$ 4,650	\$ 4,650
Source	LCFF	LCFF	LCFF
Budget Reference	5800: Professional/Consulting Services And Operating Expenditures EPA -Optiman - Instructional Internet	5800: Professional/Consulting Services And Operating Expenditures EPA -Optiman - Instructional Internet	5900: Communications EPA -Optiman - Instructional Internet



Amount	\$ 3,616	00	00
Source	Other	Other	Other
Budget Reference	5800: Professional/Consulting Services And Operating Expenditures Educator Effectiveness Grant BTSA/Principal	carryover spent	
Amount	\$ 500	\$ 500	\$ 500
Source	Federal Funds	Federal Funds	Federal Funds
Budget Reference	5000-5999: Services And Other Operating Expenditures REAP - CPR Training all staff	5000-5999: Services And Other Operating Expenditures REAP - CPR Training all staff	5000-5999: Services And Other Operating Expenditures REAP - CPR Training all staff

### Action 3

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

#### Students to be Served:

(Select from All, Students with Disabilities, or Specific Student Groups)

All  
[Add Students to be Served selection here]

#### Location(s):

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

All Schools  
[Add Location(s) selection here]

**REVISION: Remove fields below**

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

#### Students to be Served:

(Select from English Learners, Foster Youth, and/or Low Income)

English Learners  
Foster Youth  
Low Income  
[Add Students to be Served selection here]

#### Scope of Services:

(Select from LEA-wide, Schoolwide, or Limited to Unduplicated Student Group(s))

LEA-wide  
[Add Scope of Services selection here]

#### Location(s):

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

All Schools  
[Add Location(s) selection here]

### Actions/Services

Select from New, Modified, or Unchanged for 2017-18

Select from New, Modified, or Unchanged for 2018-19

Select from New, Modified, or Unchanged for 2019-20



Amount	\$ 60,000	\$ 80,000	\$ 60,000
Source	Special Education	Special Education	Special Education
Budget Reference	5800: Professional/Consulting Services And Operating Expenditures District Contribution from Restricted Funds - Parcel Taxes	5800: Professional/Consulting Services And Operating Expenditures District Contribution from Restricted Funds - Parcel Taxes	5800: Professional/Consulting Services And Operating Expenditures District Contribution from Restricted Funds - Parcel Taxes
Amount	\$20,364	\$ 20,317	\$ 20,317
Source	Special Education	Special Education	Special Education
Budget Reference	5800: Professional/Consulting Services And Operating Expenditures County Transfer - AB602	5800: Professional/Consulting Services And Operating Expenditures County Transfer - AB602	5800: Professional/Consulting Services And Operating Expenditures County Transfer - AB602
Amount	\$ 6,316	\$ 5,051	\$ 5,051
Source	Special Education	Special Education	Special Education
Budget Reference	5800: Professional/Consulting Services And Operating Expenditures State Mental Health Services	5800: Professional/Consulting Services And Operating Expenditures State Mental Health Services	5800: Professional/Consulting Services And Operating Expenditures State Mental Health Services

## Action 5

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

### Students to be Served:

(Select from All, Students with Disabilities, or Specific Student Groups)

[Add Students to be Served selection here]

### Location(s):

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

[Add Location(s) selection here]

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

### Students to be Served:

(Select from English Learners, Foster Youth, and/or Low Income)

English Learners

### Scope of Services:

(Select from LEA-wide, Schoolwide, or Limited to Unduplicated Student Group(s))

~~LEA-wide~~

**REVISION: Limited Scope of Service**

### Location(s):

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

All Schools



OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from English Learners, Foster Youth, and/or Low Income)

Foster Youth  
Low Income

**Scope of Services:**

(Select from LEA-wide, Schoolwide, or Limited to Unduplicated Student Group(s))

LEA-wide

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

All Schools

**Actions/Services**

Select from New, Modified, or Unchanged for 2017-18

Unchanged Action

Select from New, Modified, or Unchanged for 2018-19

Unchanged Action

Select from New, Modified, or Unchanged for 2019-20

2017-18 Actions/Services

REVISION: 2.6 Augment field trip costs for students

2018-19 Actions/Services

2.6 Provide scholarships to low income students and foster youth for school programs, such as field trips.

2019-20 Actions/Services

**Budgeted Expenditures**

Year	2017-18	2018-19	2019-20
Amount	\$ 1,000	\$1,000	\$ 1,000
Source	Locally Defined	Locally Defined	Locally Defined
Budget Reference	5800: Professional/Consulting Services And Operating Expenditures Student body fund raising	5800: Professional/Consulting Services And Operating Expenditures Student body fund raising	5800: Professional/Consulting Services And Operating Expenditures Student body fund raising

**Action 7**

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

**Students to be Served:**

(Select from All, Students with Disabilities, or Specific Student Groups)

[Add Students to be Served selection here]

**Location(s):**

(Select from All Schools, Specific Schools, and/or Specific Grade Spans)

[Add Location(s) selection here]

OR