

Since 1862

Board of Trustees

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

AGENDA

Regular Meeting

Thursday, September 5, 2019 5pm

Nicasio School Library, 5555 Nicasio Valley Road, California

OPEN SESSION

1. Call to Order (*Michelle Rutledge – Board President*)

- a. Patriotic Moment
- b. Roll Call
- c. Trustee/Superintendent Announcements (*Trustees and Nancy Neu, Interim Superintendent*)
- d. Principal Announcements (*Barbara Snekkevik, Principal*)

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

3. Public Comment

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

4. Consent Agenda

- a. Approval of Minutes: June 19, 2019 Regular Meeting of the Board of Trustees (*Interim Supt. Neu*)
- b. Ratify Warrants Paid: June-August 2019 (*CBO Bonardi*)
- c. Quarterly Report on Williams Uniform Complaints (Apr.-June 2019) (*Interim Supt. Neu*)
- d. Personnel Actions (*Interim Supt. Neu*)
- e. Jerry and Don's Yager Pump & Well Services Agreement June 26, 2019 Service Agreement (*CBO Bonardi*)
- f. 2019-20 Contract Services Agreement with Marin County Office of Education for Psychologist and Nurse Services (*CBO Bonardi*)
- g. 2019-20 Contract Services Agreement with Marin County Office of Education for Support of Assistant Superintendent for Business Services (July 1, 2019-June 30, 2020) (*Interim Supt. Neu*)
- h. 2019-20 MOU with Novato Unified School District for BTSA Training Services (*CBO Bonardi*)
- i. 2018 California State Water Board Consumer Confidence Report for Nicasio School (Water System #2100582) (*CBO Bonardi*)
- j. Hazardous Materials Inventory Report, April, 2019, Keenan & Associates (*CBO Bonardi*)
- k. IDT Request OUT of NSD for 2019-20 (*IDTX # 19-20-03*)

5. Action

- a. Public Disclosure (AB1200) of Proposed NTA Collective Bargaining Agreement for the period of July 1, 2018-June 30, 2021 (*Interim Supt. Neu*)

- b. Revised Salary Schedules Effective July 1, 2018 and July 1, 2019 for the Nicasio Teachers' Association, Unrepresented Classified Management and Unrepresented Classified Staff
- c. Unaudited Actuals for Fiscal Year Ending Jun 30, 2019 *(CBO Bonardi)*
- d. Resolution 2019-20 #1 for Gann Limit *(CBO Bonardi)*
- e. 2018-19 Education Protection Account Expenditures *(CBO Bonardi)*
- f. Parcel Tax Expenditure Report *(CBO Bonardi)*
- g. Resolution 2019-20 #2 Authorization to Sign on Behalf of the Governing Board *(Interim Supt. Neu)*

7. Correspondence

- a. Re: FY 2018-19 Approval of Allowance of Attendance Due to Emergency Conditions (Form J-13A), Elizabeth Dearstyne, Associate Director, CDE School Fiscal Services Division, July 25, 2019

6. Conclusion

- a. Agenda items for upcoming Board Agenda: October 2019
- b. Adjournment

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

MINUTES

Regular Meeting

Wednesday, June 19, 2019 5pm

Nicasio School Library, 5555 Nicasio Valley Road, California

OPEN SESSION

1. **Call to Order** at 5:03pm
 - a. **Patriotic Moment** was observed in honor of Flag Day
 - b. **Roll Call** In attendance: Trustees Michelle Rutledge, Elaine Doss and Mark Burton Also in attendance: Interim Superintendent Jan Derby, Ed.D., Chief Business Official Margie Bonardi, Principal Barbara Snekkevik, and District Secretary/Office Manager Mikki McIntyre
2. **Approval and Adoption of Agenda**
Action: M/S: Doss/Burton to approve and adopt Open Session Agenda **Vote: 3/0** Ayes: Doss, Burton, Rutledge; Noes: None
3. **Public Comment**
 - Board President Rutledge expressed appreciation, on behalf of the Board, to Interim Supt. Derby for her many contributions to the District during the past year.
4. **Consent Agenda**
 - a. Minutes: June 5, 2019 Regular Meeting of the Board of Trustees (*Interim Supt. Derby*)
 - b. Marin County Aeries SIS Consortium 2019-20 Contract Services for Basic Aeries Hosting Services (*CBO Bonardi*)
 - c. Marin County Data Processing Consortium 2019-20 QSS Business and Financial Data Processing Services (*CBO Bonardi*)
 - d. 2019-20 Silyco Proposal for Technology Support Services (*CBO Bonardi*)
 - e. Principal Contract for 2019-20 (*CBO Bonardi*)
 - f. 2019-20 Consulting Services Agreement – Capitol Public Financing, LLC (*CBO Bonardi*)
 - g. Personnel Action (*CBO Bonardi*)*Action: M/S: Doss/Burton to approve Consent Agenda* **Vote: 3/0** Ayes: Doss, Burton, Rutledge; Noes: None
5. **Action**
 - a. **2019-20 Local Control Accountability Plan (LCAP)**
Action: M/S: Burton/Doss to approve 2019-20 Local Control Accountability Plan **Vote: 3/0** Ayes: Doss, Burton, Rutledge; Noes: None
 - b. **2019-20 LCAP Federal Addendum**
Action: M/S: Burton/Doss to approve 2019-20 LCAP Federal Addendum **Vote: 3/0** Ayes: Doss, Burton, Rutledge; Noes: None

- c. **Adoption of 2019-20 Budget**
Action: M/S: Doss/Burton to approve Adoption of 2019-20 Budget **Vote: 3/0** Ayes: Doss, Burton, Rutledge; Noes: None
- d. **Resolution 2018-19 #8 Budget Transfer of Funds for Year End Closing**
Action: M/S: Doss/Burton to approve Resolution 2018-19 #8 Budget Transfer of Funds for Year End Closing (Roll Call Vote) **Vote: 3/0** Ayes: Doss, Rutledge, Burton; Noes: None
- e. **2019-20 Consolidated Application**
Action: M/S: Doss/Burton to approve 2019-20 Consolidated Application **Vote: 3/0** Ayes: Doss, Burton, Rutledge; Noes: None
- f. **Resolution 2018-19 #9 Education Protection Account (EPA) for 2019-20**
Action: M/S: Doss/Burton to approve Resolution 2018-19 #9 Education Protection Account (EPA) for 2019-20 (Roll Call Vote) **Vote: 3/0** Ayes: Doss, Rutledge, Burton; Noes: None
- g. **Resolution 2018-19 #10 Tax Anticipation Loan Request** *Discussion: CBO Bonardi noted that the date on the cover memo should be corrected to read "2019-20"*
Action: M/S: Doss/Burton to approve Resolution 2018-19 #10 Tax Anticipation Loan Request (Roll Call Vote) **Vote: 3/0** Ayes: Doss, Rutledge, Burton; Noes: None
- h. **Options for Implementation of California State Preschool and Childcare Program for Nicasio School District in Partnership with Shoreline Acres Preschool** *Discussion: Interim Supt. Derby said the proposed preschool program still does not have full funding, which has been an issue from the beginning. As a result, she said it would be shortsighted on the part of the District to move forward without full funding. She added that the late notice of the state grant approval prevented staff from doing the planning necessary for the project. There was discussion about the need to research the number of potential students in the community and a suggestion to reconsider the matter in the fall. Board President Rutledge said the concept of a preschool program was initially suggested as way to charge a private organization for renting space on campus, yet the proposed state preschool will leave the District liable for staffing and facility expenses. She noted that the District's budget does not have the economy of scale to absorb anything that goes wrong. Interim Supt. Derby said it is possible that the West Marin Fund would give start-up funding to prepare the facility for the licensing inspection, but September is too soon. She recommended the Board address the issue again in October or November to allow time for outreach as to who might be interested in enrolling.*
There was no action. Item was tabled.
- i. **Resolution 2018-19 #6 Adopting California State Preschool and Child Care Program**
No action was taken.
- j. **Board Policy 4000s – Personnel** *Discussion: A trustee noted that the District does not have a "permanent certificated employee" category and requested the policy verbiage be corrected to "probationary 1 and 2" categories.*
Action: M/S: Doss/Burton to approve Board Policy 4000s – Personnel with corrections as noted **Vote: 3/0** Ayes: Doss, Burton, Rutledge; Noes: None

- k. **2019-20 Nicasio School Board Meeting Schedule** *Discussion:* There was consensus to Option 1 with a request to move the April meeting date to April 1, 2020.
Action: **M/S: Doss/Burton** to approve Option 1 of 2019-20 Nicasio School Board Meeting Schedule with one date change - from April 2 to April 1, 2020 **Vote: 3/0** Ayes: Doss, Burton, Rutledge; Noes: None

CLOSED SESSION

- a. The following Closed Session item is listed below in compliance with Government Code 54957.6 of the Brown Act:
i) CONFERENCE WITH LABOR NEGOTIATORS
- b. Public Comment on Items on the Closed Session Agenda
i. There was no public comment.
- c. Recess to Closed Session to consider and/or take action upon any item on the Closed Session Agenda at 5:59pm
6. **Reconvene to Open Session** at 6:58pm
a. Report Out Announcement of any reportable action take during Closed Session
i. The Board gave direction to staff.
7. **Conclusion**
a. Agenda items for upcoming Board Agenda:
i. Preschool Program Discussion
- b. Adjournment
Action: **M/S: Doss/Burton** to adjourn meeting at 6:59pm **Vote: 3/0** Ayes: Doss, Rutledge; Noes: None

Respectfully Submitted,

Mikki McIntyre

☐ Unadopted ☐ Adopted

Elaine Doss, Board Clerk

Nicasio School District
Since 1862

Agenda Item # 46

Board of Trustees

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

To: Nicasio School District Board of Trustees
From: Margie Bonardi, Interim CBO
Date: Sept. 5, 2019
Re: Approval of Warrants

Objective: To approve monthly warrants

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

Funding Source/Cost: LCFF Funds/ June 2019 to August 2019 Total for all batches: \$ 95,773.65
Batches: 48 through 51 2018-19
01 through 04 2019-20

Recommendation: Staff recommends approval of Warrants.

APY250 L.00.05

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 06/05/2019

08/08/19 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0048 GF 06/05/19
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
20235885	000568/	AT&T				
		PO-190002	1. 01-0000-0-5970.00-0000-2700-000-000-000	000013054956		87.19
			WARRANT TOTAL			\$87.19
20235886	001323/	NORTH BAY TAXI				
		PO-190039	1. 01-6500-0-5840.00-5770-3600-000-707-000	APRIL 2019		2,240.00
			WARRANT TOTAL			\$2,240.00
20235887	000012/	P G & E				
		PO-190026	1. 01-0000-0-5510.00-0000-8200-000-000-000	8516765363-4		616.83
			1. 01-0000-0-5510.00-0000-8200-000-000-000	4964672870-6		14.68
			WARRANT TOTAL			\$631.51
20235888	001204/	PROTECTION ONE ALARM MONITORIN				
		PO-190029	1. 01-0000-0-5620.00-0000-8300-000-000-000	6905392		99.99
			WARRANT TOTAL			\$99.99
20235889	001260/	SILYCO				
		PO-190033	2. 01-0000-0-5840.00-0000-2700-000-000-000	MAY 2019		700.00
			WARRANT TOTAL			\$700.00
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	5	TOTAL AMOUNT OF CHECKS:	\$3,758.69*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	5	TOTAL AMOUNT:	\$3,758.69*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	5	TOTAL AMOUNT OF CHECKS:	\$3,758.69*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	5	TOTAL AMOUNT:	\$3,758.69*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	5	TOTAL AMOUNT OF CHECKS:	\$3,758.69*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	5	TOTAL AMOUNT:	\$3,758.69*

APY250 L.00.05

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 06/12/2019

08/08/19 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0049 GD 06/11/19
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM DESCRIPTION	ACCOUNT NUM DESCRIPTION	AMOUNT
20236611	001416/	MARGIE BONARDI				
		PV-190080	01-0000-0-4300.00-0000-2700-000-000-000	REIMB PRINTER INK		213.21
			WARRANT TOTAL			\$213.21
20236612	001180/	MICHELLE MCINTYRE				
		PV-190077	01-0000-0-4300.00-0000-7100-000-000-000	REIMB BOARD SUPPLIES		21.13
			WARRANT TOTAL			\$21.13
20236613	001376/	SAMANTHA SHURA				
		PV-190078	01-6500-0-5800.00-5770-3140-000-000-000	06/04/19		213.75
		PV-190079	01-6500-0-5800.00-5770-3140-000-000-000	OT SERVICES MAY 2019		997.50
			WARRANT TOTAL			\$1,211.25
20236614	001452/	LAURA SKAPIK				
		PV-190076	01-9315-0-5819.00-1110-1010-000-678-000	TRIP SUPPLIES		809.10
			WARRANT TOTAL			\$809.10
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	4	TOTAL AMOUNT OF CHECKS:	\$2,254.69*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	4	TOTAL AMOUNT:	\$2,254.69*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	4	TOTAL AMOUNT OF CHECKS:	\$2,254.69*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	4	TOTAL AMOUNT:	\$2,254.69*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	4	TOTAL AMOUNT OF CHECKS:	\$2,254.69*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	4	TOTAL AMOUNT:	\$2,254.69*

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0050 GF 06/19/19
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION			
20237544	000665/	COUNTY OF MARIN				
		PO-190037 1. 01-0000-0-5540.00-0000-8200-000-000-000	BILL # 23255			1,256.00
		WARRANT TOTAL				\$1,256.00
20237545	001449/	INYO				
		PO-190192 1. 01-1400-0-5940.00-1110-1010-000-000-000	32001551195			500.00
		WARRANT TOTAL				\$500.00
20237546	000807/	JERRY & DON'S PUMP & WELL				
		PO-190012 1. 01-0000-0-5535.00-0000-8200-000-000-000	0134408-IN			996.29
		WARRANT TOTAL				\$996.29
20237547	001149/	MARIN COUNTY OFFICE OF ED				
		PV-190083 01-0000-0-9526.00-0000-0000-000-000-000	JUNE 2019 BENEFITS			2,073.03
		01-0000-0-9529.00-0000-0000-000-000-000	JUNE 2019 BENEFITS			93.99
		WARRANT TOTAL				\$2,167.02
20237548	001180/	MICHELLE MCINTYRE				
		PV-190081 01-0000-0-9561.00-0000-0000-000-000-000	REIMB M MCINTYRE STALE DATED			31.51
		WARRANT TOTAL				\$31.51
20237549	001272/	RAUL SALDANA				
		PO-190031 1. 01-0000-0-5840.00-0000-8100-000-000-000	JUNE 2019 PAYMENT			400.00
		WARRANT TOTAL				\$400.00
*** FUND	TOTALS ***	TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:		\$5,350.82*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	6	TOTAL AMOUNT:		\$5,350.82*
*** BATCH TOTALS ***		TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:		\$5,350.82*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	6	TOTAL AMOUNT:		\$5,350.82*
*** DISTRICT TOTALS ***		TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:		\$5,350.82*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	6	TOTAL AMOUNT:		\$5,350.82*

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0051 06/28/19 FINAL BATCH 18-19
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION			
20238702	000568/	AT&T				
		PO-190002 1. 01-0000-0-5970.00-0000-2700-000-000-000		000013194155		87.37
		WARRANT TOTAL				\$87.37
20238703	001416/	MARGIE BONARDI				
		PV-190093 01-0000-0-4300.00-0000-7300-000-000-000		PRINTING COSTS		141.88
		WARRANT TOTAL				\$141.88
20238704	001162/	CDW GOVERNMENT INC				
		PO-190223 2. 01-0000-0-4410.00-1110-1010-000-000-000		INV SSB8408		603.25
		1. 01-0000-0-4410.00-1110-1010-000-333-000		INV SSB8408		223.63
		WARRANT TOTAL				\$826.88
20238705	001335/	CON E SOLUTIONS				
		PO-190007 1. 01-0000-0-5840.00-0000-2700-000-000-000		MAY 15 TO JUNE 24, 2019		390.00
		WARRANT TOTAL				\$390.00
20238706	001454/	MANDEL LOPEZ				
		PV-190089 01-9315-0-5819.00-1110-1010-000-678-000		678 FIELD TRIP		378.53
		WARRANT TOTAL				\$378.53
20238707	001148/	M.C.S.B.A.				
		PV-190084 01-0000-0-5200.00-0000-7200-000-000-000		MCSBA DINNER 03/27/19 3 PEOPLE		135.00
		WARRANT TOTAL				\$135.00
20238708	001180/	MICHELLE MCINTYRE				
		PV-190088 01-0000-0-4300.00-0000-2700-000-000-000		REIMB SCHOOL SECTY		25.84
		WARRANT TOTAL				\$25.84
20238709	001323/	NORTH BAY TAXI				
		PO-190039 1. 01-6500-0-5840.00-5770-3600-000-707-000		MAY 2019		3,095.00
		WARRANT TOTAL				\$3,095.00
20238710	001236/	NOVATO UNIFIED SCHOOL DISTRICT				
		PO-190159 1. 01-0000-0-5240.00-1110-1010-000-000-000		INV 190135		2,390.60
		WARRANT TOTAL				\$2,390.60

APY250 L.00.05

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 06/28/2019

08/08/19 PAGE 2

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0051 06/28/19 FINAL BATCH 18-19
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
20238711	000007/	OFFICE DEPOT													
		PV-190090		01-5830-0-4300.00-1110-1010-000-000-000										CLASSRM SUPLIES	95.03
				WARRANT TOTAL											\$95.03
20238712	000012/	P G & E													
		PO-190026	1.	01-0000-0-5510.00-0000-8200-000-000-000										9516765363-4	799.20
		PV-190091		01-0000-0-5510.00-0000-8200-000-000-000										ACCT 4964672870-6	53.70
				WARRANT TOTAL											\$852.90
20238713	000021/	RECOLOGY													
		PO-190030	1.	01-0000-0-5550.00-0000-8200-000-000-000										MAY 2019 PAYMENT 1811889740	350.02
				WARRANT TOTAL											\$350.02
20238714	001260/	SILYCO													
		PO-190033	2.	01-0000-0-5840.00-0000-2700-000-000-000										JUNE 2019 FINAL CONTRACT PAY	700.00
				WARRANT TOTAL											\$700.00
20238715	001452/	LAURA SKAPIK													
		PV-190086		01-9315-0-5819.00-1110-1010-000-678-000										FIELD TRIP SUPPLIES	152.97
				WARRANT TOTAL											\$152.97
20238716	001418/	BARBARA SNEKKEVIK													
		PV-190085		01-0000-0-4300.00-0000-2700-000-000-000										GRAD SUPPLIES	39.48
				01-0000-0-4300.00-0000-7100-000-000-000										BD SUPPLIES/CERT	196.33
				01-9327-0-4300.00-1110-1010-000-000-000										UMBRELLAS	1,098.66
				WARRANT TOTAL											\$1,334.47
20238717	001453/	JAMES VATTUONE													
		PV-190087		01-9327-0-4300.00-1110-1010-000-000-000										REIMB PE TEACHER FIELD DAY	36.85
				WARRANT TOTAL											\$36.85
20238718	001004/	COLIN WILLIAMS													
		PV-190092		01-9315-0-5819.00-1110-1010-000-678-000										REIMB C WILLIAMS YOSEMITE TRIP	813.52
				WARRANT TOTAL											\$813.52
*** FUND	TOTALS ***			TOTAL NUMBER OF CHECKS:	17			TOTAL AMOUNT OF CHECKS:							\$11,806.86*
				TOTAL ACH GENERATED:	0			TOTAL AMOUNT OF ACH:							\$.00*
				TOTAL EFT GENERATED:	0			TOTAL AMOUNT OF EFT:							\$.00*
				TOTAL PAYMENTS:	17			TOTAL AMOUNT:							\$11,806.86*
*** BATCH TOTALS ***				TOTAL NUMBER OF CHECKS:	17			TOTAL AMOUNT OF CHECKS:							\$11,806.86*
				TOTAL ACH GENERATED:	0			TOTAL AMOUNT OF ACH:							\$.00*
				TOTAL EFT GENERATED:	0			TOTAL AMOUNT OF EFT:							\$.00*

*** DISTRICT TOTALS ***	TOTAL PAYMENTS:	17	TOTAL AMOUNT:	\$11,806.86*
	TOTAL NUMBER OF CHECKS:	17	TOTAL AMOUNT OF CHECKS:	\$11,806.86*
	TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
	TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
	TOTAL PAYMENTS:	17	TOTAL AMOUNT:	\$11,806.86*

APY250 L.00.05

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 07/10/2019

08/08/19 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT
 BATCH: 0001 GF PO'S AND AP
 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		
20239516	001162/	CDW GOVERNMENT INC				
		CL-190003	01-0000-0-4410.00-1110-1010-000-333-000	INV SSL7524		78.00
			WARRANT TOTAL			\$78.00
20239517	000807/	JERRY & DON'S PUMP & WELL				
		CL-190006	01-0000-0-5535.00-0000-8200-000-000-000	INV 0134944-IN		883.43
			WARRANT TOTAL			\$883.43
20239518	000007/	OFFICE DEPOT				
		CL-190004	01-1100-0-4300.00-1110-1010-000-012-000	IN 334289474001		242.39
		CL-190005	01-0000-0-4300.00-0000-8200-000-000-000	335202116001		147.57
			WARRANT TOTAL			\$389.96
20239519	001455/	ALI URZI				
		CL-190008	01-9315-0-5819.00-1110-1010-000-678-000	REFUND YOSEMITE TRIP URZI01		300.00
			WARRANT TOTAL			\$300.00
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	4	TOTAL AMOUNT OF CHECKS:	\$1,651.39*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	4	TOTAL AMOUNT:	\$1,651.39*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	4	TOTAL AMOUNT OF CHECKS:	\$1,651.39*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	4	TOTAL AMOUNT:	\$1,651.39*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	4	TOTAL AMOUNT OF CHECKS:	\$1,651.39*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	4	TOTAL AMOUNT:	\$1,651.39*

APY250 L.00.05

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 07/17/2019

08/08/19 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0002 GF 07/17/19
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
20240042	001456/	ATCO PEST CONTROL				
		PO-200106	1. 01-0000-0-5525.00-0000-8100-000-000-000	INV 275508		200.00
			WARRANT TOTAL			\$200.00
20240043	000048/	CSBA				
		PO-200013	1. 01-0000-0-5300.00-0000-7100-000-000-000	INV-46440-B1QOL3		866.00
			1. 01-0000-0-5300.00-0000-7100-000-000-000	INV-48435-Y8XOK6		475.00
			WARRANT TOTAL			\$1,341.00
20240044	001449/	INYO				
		PO-200042	1. 01-9322-0-5940.00-1110-1010-000-000-000	32001551196		500.00
			WARRANT TOTAL			\$500.00
20240045	001454/	MANDEL LOPEZ				
		CL-190011	01-9315-0-5819.00-1110-1010-000-678-000	BALANCE OF REIMB		50.04
			WARRANT TOTAL			\$50.04
20240046	000276/	MARIN SCHOOLS INSURANCE				
		PO-200029	1. 01-0000-0-5470.00-0000-7200-000-000-000	MSIA-2020-PL-CO12		6,403.00
			WARRANT TOTAL			\$6,403.00
20240047	001435/	MYSTERY SCIENCE INC				
		PO-200101	1. 01-1100-0-4300.00-1110-1010-000-000-000	INV 54084		99.00
			WARRANT TOTAL			\$99.00
20240048	001204/	PROTECTION ONE ALARM MONITORIN				
		PO-200034	1. 01-0000-0-5620.00-0000-8300-000-000-000	129318794		99.99
			WARRANT TOTAL			\$99.99
20240049	000021/	RECOLOGY				
		CL-190009	01-0000-0-5550.00-0000-8200-000-000-000	JUNE 2019 PAYMENT		350.02
			WARRANT TOTAL			\$350.02
20240050	001035/	RENAISSANCE LEARNING INC.				
		PO-200001	2. 01-6300-0-4200.00-1110-1010-000-000-000	INV 4469074		771.00
			1. 01-7510-0-4300.00-1110-1010-000-000-000	INV 4469074		1,976.00

APY250 L.00.05

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 07/17/2019

08/08/19 PAGE 2

DISTRICT: 031 NICASIO SCHOOL DISTRICT
 BATCH: 0002 GF 07/17/19
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
WARRANT TOTAL						\$2,747.00
20240051	001418/	BARBARA SNEKKEVIK				
	CL-190012		01-1100-0-4300.00-1110-1010-000-012-000	REIMB GOLDEN BELL/STAFF		41.77
WARRANT TOTAL						\$41.77
20240052	000151/	ARDEN WOOD				
	CL-190010		01-9329-0-4300.00-1110-1010-000-000-000	BALANCE OF REIMBURSEMENT		100.00
WARRANT TOTAL						\$100.00
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	11	TOTAL AMOUNT OF CHECKS:	\$11,931.82*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	11	TOTAL AMOUNT:	\$11,931.82*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	11	TOTAL AMOUNT OF CHECKS:	\$11,931.82*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	11	TOTAL AMOUNT:	\$11,931.82*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	11	TOTAL AMOUNT OF CHECKS:	\$11,931.82*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	11	TOTAL AMOUNT:	\$11,931.82*

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0003 GF PAYMENTS
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		
20241753	000568/	AT&T				
		PO-200005	1. 01-0000-0-5970.00-0000-2700-000-000-000	INV 000013339864		1.88
			WARRANT TOTAL			\$1.88
20241754	001432/	ALICE BALLERY				
		PV-200003	01-9319-0-4300.00-1110-1010-000-000-000	SPANISH SUPPLIES REISSUE WARRA		40.24
			WARRANT TOTAL			\$40.24
20241755	001149/	MARIN COUNTY OFFICE OF ED				
		CL-190014	01-0000-0-5840.00-0000-7200-000-000-000	INV 191031		18,782.26
		CL-190015	01-0000-0-5840.00-0000-7200-000-000-000	INV 191032		15,224.13
		CL-190018	01-0000-0-5200.00-0000-2700-000-000-000	190887		71.28
		CL-190019	01-0000-0-5240.00-1110-1010-000-000-000	190913		785.00
		CL-190020	01-0000-0-3401.00-1110-1010-000-000-000	INV 190388 COBRA TRUE UP		20.99
		PV-200001	01-0000-0-9526.00-0000-0000-000-000-000	INV 200016 JULY 2019 BENEFITS		2,073.03
			01-0000-0-9529.00-0000-0000-000-000-000	INV 200016 JULY 2019 BENEFITS		93.99
			WARRANT TOTAL			\$37,050.68
20241756	000276/	MARIN SCHOOLS INSURANCE				
		CL-190017	01-0000-0-9528.00-0000-0000-000-000-000	JUNE 2019 NICASIO SD		602.95
		PV-200002	01-0000-0-9528.00-0000-0000-000-000-000	JULY 2019 DENTAL PREMIUM		602.95
			WARRANT TOTAL			\$1,205.90
20241757	001323/	NORTH BAY TAXI				
		CL-190016	01-6500-0-5840.00-5770-3600-000-707-000	JUNE 2019		1,960.00
			WARRANT TOTAL			\$1,960.00
20241758	000012/	P G & E				
		PO-200031	1. 01-0000-0-5510.00-0000-8200-000-000-000	8516765363-4		561.64
			WARRANT TOTAL			\$561.64
20241759	001204/	PROTECTION ONE ALARM MONITORIN				
		PO-200034	1. 01-0000-0-5620.00-0000-8300-000-000-000	INV 129787515		99.99

APY250 L.00.05

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 08/07/2019

08/08/19 PAGE 2

DISTRICT: 031 NICASIO SCHOOL DISTRICT
 BATCH: 0003 GF PAYMENTS
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		

WARRANT TOTAL						\$99.99
20241760	001272/	RAUL SALDANA				
	PO-200036	1.	01-0000-0-5840.00-0000-8100-000-000-000	JULY 2019 PAYMENT		400.00
WARRANT TOTAL						\$400.00
20241761	001185/	STEPHEN ROATCH ACCOUNTANCY COR				
	PO-200040	1.	01-0000-0-5809.00-0000-7191-000-000-000	INSTALLMENT 2018-19 AUDIT		3,500.00
WARRANT TOTAL						\$3,500.00
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	9	TOTAL AMOUNT OF CHECKS:	\$44,820.33*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	9	TOTAL AMOUNT:	\$44,820.33*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	9	TOTAL AMOUNT OF CHECKS:	\$44,820.33*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	9	TOTAL AMOUNT:	\$44,820.33*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	9	TOTAL AMOUNT OF CHECKS:	\$44,820.33*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	9	TOTAL AMOUNT:	\$44,820.33*

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0004 GF - 08/21/19
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	ABA NUM DESCRIPTION	ACCOUNT NUM	AMOUNT
20242720	001456/	ATCO PEST CONTROL													
		PO-200106	2.	01-0000-0-5525.00-0000-8100-000-000-000									276064		55.00
			2.	01-0000-0-5525.00-0000-8100-000-000-000									279088		55.00
		WARRANT TOTAL													\$110.00
20242721	001416/	MARGIE BONARDI													
		PV-200004		01-0000-0-4300.00-0000-7300-000-000-000									REIMB CBO COMPUTER INK		182.58
		WARRANT TOTAL													\$182.58
20242722	001351/	EDJOIN													
		PO-200014	1.	01-0000-0-5803.00-0000-7100-000-000-000									1820640		450.00
		WARRANT TOTAL													\$450.00
20242723	001428/	HOME DEPOT CREDIT SERVICES													
		CL-190022		01-0000-0-4300.00-0000-8200-000-000-000									INV 8730380		22.70
		CL-190023		01-0000-0-4300.00-0000-8100-000-000-000									7414965		43.53
		WARRANT TOTAL													\$66.23
20242724	001449/	INYO													
		PO-200042	1.	01-9322-0-5940.00-1110-1010-000-000-000									32001551197		500.00
		WARRANT TOTAL													\$500.00
20242725	000807/	JERRY & DON'S PUMP & WELL													
		PO-200017	1.	01-0000-0-5535.00-0000-8200-000-000-000									0135477-IN		1,302.38
		WARRANT TOTAL													\$1,302.38
20242726	001441/	MAS													
		PO-200115	1.	01-0000-0-5300.00-0000-7100-000-000-000									DUES; NANCY NEU		500.00
		WARRANT TOTAL													\$500.00
20242727	000019/	MCGRAW HILL EDUCATION INC													
		PO-200103	1.	01-1400-0-4100.00-1110-1010-000-221-000									108777382001		175.49
			1.	01-1400-0-4100.00-1110-1010-000-221-000									108777381001		411.99
		WARRANT TOTAL													\$587.48
20242728	000567/	NICASIO REVOLVING CASH													
		RC-200001		01-0000-0-4300.00-0000-8100-000-000-000									REIMB POSTAGE PR YR REVERSAL		489.31

APY250 L.00.05

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 08/21/2019

08/20/19 PAGE 2

DISTRICT: 031 NICASIO SCHOOL DISTRICT
 BATCH: 0004 GF - 08/21/19
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
WARRANT TOTAL						\$489.31
20242729	000007/	OFFICE DEPOT				
	PO-200109	1.	01-1100-0-4300.00-1110-1010-000-000-000	357145594001		171.54
WARRANT TOTAL						\$171.54
20242730	000701/	OLD TOWN GLASS INC.				
	PO-200112	1.	01-0000-0-5610.00-0000-8100-000-000-000	INV 186495		256.29
WARRANT TOTAL						\$256.29
20242731	000021/	RECOLOGY				
	PO-200035	1.	01-0000-0-5550.00-0000-8200-000-000-000	JULY 2019 PAYMENT		350.02
WARRANT TOTAL						\$350.02
20242732	001260/	SILYCO				
	PO-200038	1.	01-0000-0-5840.00-1110-1010-000-000-000	JUL2019		750.00
WARRANT TOTAL						\$750.00
20242733	000150/	STATE TEACHERS' RETIREMENT SYS				
	CL-190021		01-0000-0-7439.00-0000-9100-000-000-000	EARLY RETIRE INCENTIVE LR		8,443.07
WARRANT TOTAL						\$8,443.07
20242734	001240/	WOODBURN PRESS				
	PO-200100	1.	01-1100-0-4300.00-1110-1010-000-345-000	INV 9207		40.15
WARRANT TOTAL						\$40.15
*** FUND TOTALS ***		TOTAL NUMBER OF CHECKS:	15	TOTAL AMOUNT OF CHECKS:		\$14,199.05*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	15	TOTAL AMOUNT:		\$14,199.05*
*** BATCH TOTALS ***		TOTAL NUMBER OF CHECKS:	15	TOTAL AMOUNT OF CHECKS:		\$14,199.05*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	15	TOTAL AMOUNT:		\$14,199.05*
*** DISTRICT TOTALS ***		TOTAL NUMBER OF CHECKS:	15	TOTAL AMOUNT OF CHECKS:		\$14,199.05*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	15	TOTAL AMOUNT:		\$14,199.05*

Agenda Item # 4c

Quarterly Report on Williams Uniform Complaints
[Education Code Section 35186]
Fiscal Year 2019-20

District: Nicasio School District

Person completing this form: Mikki McIntyre

Title: Office Manager/District Secretary

Quarterly Report Submission Date: (check one)

<input checked="" type="checkbox"/> July 2019	(4/1/19 to 6/30/19)
<input type="checkbox"/> October 2019	(7/1/19 to 9/30/19)
<input type="checkbox"/> January 2020	(10/1/19 to 12/31/19)
<input type="checkbox"/> April 2020	(1/1/20 to 3/31/20)

Date for information to be reported publicly at governing board meeting: Sept 5, 2019

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		
Totals	0		

Nancy Neu, Interim Superintendent
Name of District Superintendent

Signature of District Superintendent

Nicasio School District
Since 1862

Agenda Item # 4d

Board of Trustees

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

To: Nicasio School District Board of Trustees
From: Margie Bonardi, Interim CBO
Date: Sept. 5, 2019
Re: Consent: Personnel Actions

Objective:

To approve Personnel Actions regarding 1) acceptance, with regret, of classified employee Priscilla Troy as Classroom Assistant and Campus Supervisor; and 2) the hire of one part-time classified employee.

Background:

The district has one part-time classified position open. The candidate has been screened and interviewed, and comes highly recommended by the Principal, Barbara Snekkevik.

The candidate is Neal Chavez, who if approved, will fill the .54 P.E. Specialist/Campus Supervisor position.

Funding Source/Cost:

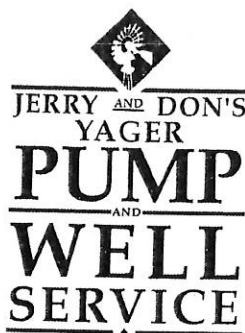
Unrestricted General Fund / Cost: Placement on the salary schedule will be determined once staff has been approved.

Recommendation: Staff recommends approval of the Personnel Actions as listed.

RECEIVED

JUN 26 2019

by Nicasio School



Member California Groundwater Association
Member National Groundwater Association
California Contractor's License: C-36, C-57 424778

Agenda Item # 4e

06/26/2019

Nicasio School District
5555 Nicasio School District
Nicasio, CA 94946

Enclosed, please find a new copy of your Service Agreement with Jerry and Don's Yager Pump and Well Service (JDY) to operate and maintain your water system. The existing agreement is due to expire. Please review the new Service Agreement. If this meets with your approval, please sign and return the Service Agreement to us.

We will not be able to provide the maintenance until you have authorized us to do so by signing the Service Agreement, so please return it to us as soon as possible. Upon receipt, we will then sign the agreement and mail you a fully executed copy for your records.

If you have any questions regarding the revised Service Agreement, please contact our office.

Thank you.

Sincerely,


Gary Mickelson

Jerry and Don's Yager Pump and Well Service

GM/sj

Encl.

SEBASTOPOL

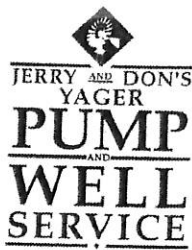
5001B GRAVENSTEIN HWY NORTH
SEBASTOPOL, CA 95472
Telephone (707) 823-7861

PETALUMA

ALL MAIL TO: P.O. BOX 2689, PETALUMA, CA 94953-2689
1290 BODEGA AVENUE, PETALUMA, CA 94952
Telephone (707) 762-1473 • Facsimile (707) 769-9102
www.jerryanddonsyager.com

SANTA ROSA

Telephone
(707) 542-5242



California Contractor's License
C36, C57 424778
Certified Water Operators
T2 28281 DI 33346
Back Up Operator
T1 25803 DI 16921

SERVICE AGREEMENT

DATE: June 26, 2019
NAME: Nicasio School District
ADDRESS: P.O. Box 711
CITY / STATE / ZIP: Nicasio, CA 94946
EMAIL: office@nicasioschool.org

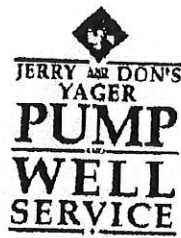
JOB ADDRESS: 5555 Nicasio Valley Rd.
SYSTEM ID: 2100582

This Service Agreement (the "Agreement") is between **Nicasio School District** ("Customer") and Mickelson Enterprises Inc. DBA Jerry and Don's Yager Pump and Well Service ("JDY"), effective as of **July 1, 2019** (the "Effective Date"). The terms of this Agreement are as stated below:

1. JDY will perform the following water distribution operator services:

- Provide a Certified Operator to make once a week visit to the system.
- Once a week visual inspection of the water system and the Chlorination system.
- Check and record the free chlorine residual and make a new solution as needed.
- Record water meter readings at the Well.
- Collect (2) **two bacteria** sample monthly and deliver to a state licensed lab who will supply the results of the sample to the State Water Resources Control Board, Division of Drinking Water. A copy of the results of each sample will also be mailed to Customer.
- Replace the 1-micron Absolute filters twice a year. This service will be billed time and materials at the time of service.
- Collect (3) three Turbidity samples weekly.
- Maintain a monthly onsite water system log sheet.
- Collect (2) PH water samples monthly.
- Provide 24-hour service by calling 707-762-1473. After hour calls will be billed at 1 ½ times JDY's hourly rate set forth in Section 3; holiday calls will be billed at 2 times JDY's hourly rate.
- Make any necessary minor repairs to the system up to \$300.00. If repairs exceed \$300.00, JDY will contact Customer for prior written authorization for reimbursement.

MICKELSON ENTERPRISES INC. DBA JERRY AND DONS YAGER PUMP & WELL SERVICE
ALL MAIL TO: P.O. BOX 2689, PETALUMA, CA 94952-2689
1290 BODEGA AVENUE, PETALUMA, CA 94952
Telephone (707)762-1473 • Facsimile (707)769-9102



California Contractor's License
C36, C57 424778
Certified Water Operators
T2 28281 DI 33346
Back Up Operator
T1 25803 DI 16921

- Complete annual report required by the State Water Resources Control Board, Division of Drinking Water and deliver them to the state and the water system unless a written request is made by Customer to cancel this service.
- 2. **Customer is responsible for the following:**
 - Supply all testing requirements to JDY and a copy of all correspondence from the State regarding the water system.
 - Supply the water system users with a copy of any reports completed by JDY.
- 3. **Costs related to Samples or Tests:** Labor to draw regular samples required under Section 1 is included in the Agreement. All samples drawn will be billed at the time of service at the third-party invoice cost plus 20%. The labor for collecting any additional samples required by the state and or county (repeat bacteria, source chemical, monitoring requirements, etc.) and requested by Customer in writing will be billed at current hourly rates at time of collection. As of the Effective Date, JDY's labor rate is \$125 per hour for one man and \$200 per hour for two men.
- 4. **Payment Terms:** Invoices are due upon receipt. Any undisputed amount in an invoice that is overdue for more than 30 days will be charged a finance charge of 1½ % or the maximum rate permitted under applicable law, whichever is less. JDY reserves the right to discontinue service if the account is not current.
- 5. **Term and Termination:** This Agreement can be terminated in writing by either party after 30 days of receipt of such termination letter. This Agreement supersedes any other prior agreements between Customer and JDY with respect to the Job Address. This Agreement will expire 2 (two) years after the Effective Date, at which time Customer's system will be re-evaluated and an updated Service Agreement will be provided to Customer for approval and signature.
- 6. **Monthly Fee: \$785.00**

Barbara Simpson
Customer Name:
Angela Smith
Jerry and Don's Yager Pump and Well Service

6.27.19
Date
6.27.19
Date

MICKELSON ENTERPRISES INC. DBA JERRY AND DONS YAGER PUMP & WELL SERVICE
ALL MAIL TO: P.O. BOX 2689, PETALUMA, CA 94952-2689
1290 BODEGA AVENUE, PETALUMA, CA 94952
Telephone (707)762-1473 • Facsimile (707)769-9102



MARIN COUNTY

OFFICE OF EDUCATION

1111 Las Gallinas Avenue/P.O. Box 4925
San Rafael, CA 94913-4925
marincoe@marin.k12.ca.us

MARY JANE BURKE
MARIN COUNTY
SUPERINTENDENT OF SCHOOLS

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

2019-2020 Contract Services Agreement Nicasio School District

This Marin County Office of Education agrees to provide the following services during Fiscal Year 2019-2020 to the Nicasio School District:

Services	Contract Days	Contract Amount
Psychologist	15	\$13,806.29
Nurse	3.2	\$ 1,737.22

The contract amount is based on the 2019-2020 composite daily rates. The composite daily rate for certificated staff is calculated by totaling base 2019-2020 salary plus longevity, step and column, health and welfare costs, STRS, SUI, Workers Compensation and Medicare, and dividing by the number of contract days. For classified staff, the estimated composite daily rate is calculated by totaling the daily base 2019-2020 salary plus longevity, step and column, health and welfare costs, PERS, FICA, SUI, Workers Compensation, and multiplying by the number of days the staff member is serving your district. We have added the indirect rate of 8.8% to all costs.

Please note that if the Marin County Superintendent of Schools/Governing Board grants any salary and/or benefit changes, those additional costs will be invoiced upon negotiated settlements. Charges for mileage, printing, faxing and other administrative costs, i.e., postage and secretarial overtime, will be billed at year-end.

Please sign and return this contract to Jon Lenz, Assistant Superintendent of the Marin County Office of Education.

Barbara J. Lenz
District Superintendent /Designee

8.5.2019
Date

Marin County Superintendent of Schools

Date



MARIN COUNTY

Agenda Item # 4/g

OFFICE OF EDUCATION

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

MARY JANE BURKE
MARIN COUNTY
SUPERINTENDENT OF SCHOOLS

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

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

Background

Due to the vacancy of the District Chief Financial Official (CFO), the District has requested the support from the Superintendent for business services.

The parties agree as follows:

1. Services

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

- Supervision of payroll operations including preparation of payroll and associated benefits management
- Supervision of accounts payable and receivable operations including preparation and approval of all vendor payments
- Posting and reconciling cash
- Monitoring budget and updating as necessary and appropriate
- Preparation of budget revisions and statutory budget reports
- Preparation of LCAP budget and annual update
- Preparation of Federal Cash Management reporting
- Preparation of the Consolidated Apportionment and associated reports
- Monitoring CALPADS reporting
- Working with the District's independent auditors on the annual financial audit
- Attending board meetings as required
- Providing support for negotiations
- Other business related services as necessary

2. Employment

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

3. Term

The term of this agreement will begin July 1, 2019 and continue through June 30, 2020.

It is understood that this agreement is a temporary solution only. The Superintendent provides the services outlined in this MOU through a limited duration employment of a retiree who possesses the necessary skills and expertise. California retirement law prohibits a retiree from returning to work in a permanent position but allows for temporary, limited duration assignments.

4. Payment

The District shall reimburse Superintendent for business services up to two (2) days per week for up to 50 weeks based upon actual costs of a Chief Financial Officer salary rate and benefits, plus the current Marin County Office of Education approved indirect cost of 12.42%: \$118.24 per hour/\$945.89 per day.

5. Governing Law

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

6. Hold Harmless

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

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

7. Termination

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

Marin County Superintendent of Schools:



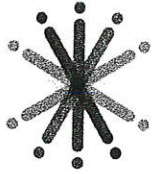
Mary Jane Burke
Marin County Superintendent of Schools

8/19/19
Date

Nicasio School District:

Nicasio School District Board of Trustees

Date



NOVATO
UNIFIED
SCHOOL
DISTRICT

Agenda Item # 4h

1015 7th Street
Novato, CA 94947

T: (415) 897-4211
www.nusd.org


**Novato Unified School District
And
Nicasio School District
Memorandum of Understanding**

This agreement, by and between Novato Unified School District and Nicasio School District is to verify the commitment of collaboration between the NUSD and Nicasio School District to support a beginning teacher in the Marin County Teacher Induction Program.

The parties agree as follows:


1. NUSD will provide a trained mentor, Amy Allen, for one Nicasio teacher.
2. Amy will provide and oversee the work required for induction as evidenced by the portfolio.
3. Support will be given outside of NUSD school hours.
4. Nicasio School District will be responsible for the operational cost of the participating teacher as well as a stipend for the mentor teacher.
 - a. \$2100 for the Participating Teacher
 - b. \$2000 Stipend for the Mentor Teacher
5. In addition, Nicasio will cover the substitute cost for up to two observational days for the mentor teacher and participating teacher to share observations during the 2019-2020 school year.

The terms of this Memorandum of Understanding shall be from the date of the signature through June 30th, 2020.



Superintendent/Designee
Novato Unified School District

Date 8/8/19



Superintendent/Designee
Nicasio School District

Date 8.13.19

01-0000-0-5240.00-1110-1010-000

2018 Consumer Confidence Report

Water System Name: Nicasio School District 2100582 Report Date: 06/11/19

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 to December 31, 2018 and may include earlier monitoring data.

Este informe contiene información muy importante sobre su agua para beber. Favor de comunicarse Nicasio School District a 415-662-2184 para asistirlo en español.

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: Permissions from the State Water Resources Control Board (State Board) 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 Board prescribe regulations that limit the amount of certain contaminants in water provided by public water systems. The U.S. Food and Drug Administration regulations and California law 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 month) 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 th 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)				None	None	Salt present in the water and is generally naturally occurring
Hardness (ppm)				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
HAA (Sum of 5 Haloacetic Acids)	10/04/18	34ug/l	34-82ug/l	60ug/l	N/A	Byproduct of drinking water disinfection
TTHMs (Total Trihalomethanes)	10/04/18	42ug/l	14-42ug/l	80ug/l	N/A	Byproduct of drinking water disinfection
Nitrate	12/14/17	1.2mg/l	1.2mg/l	10mg/l	10mg/l	Runoff and leaching from fertilizer use; leaching from septic tanks and sewage; erosion of natural deposits
Barium	12/10/15	.180mg/l	.180mg/l	1.0mg/l	2mg/l	Discharge of oil drilling wastes and from metal refineries; erosion of natural deposits
Fluoride	12/10/15	0.17mg/l	0.17mg/l	2mg/l	1mg/l	Erosion of natural deposits; water additive which promotes strong teeth; discharge from fertilizer and aluminum factories

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

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

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: 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. 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 (1-800-426-4791) 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	(0)	Human and animal fecal waste
Enterococci	(In the year) 0	0	TT	N/A	Human and animal fecal waste
Coliphage	(In the year) 0	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				
SPECIAL NOTICE FOR UNCORRECTED SIGNIFICANT DEFICIENCIES				
N/A				
VIOLATION OF GROUNDWATER TT				
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 ^(a) (Type of approved filtration technology used)	Media Filter and one micron Absolute filters
Turbidity Performance Standards ^(b) (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	0.19
Number of violations of any surface water treatment requirements	0

(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

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

Summary Information for Operating Under a Variance or Exemption

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.

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.

JUN 27 2019

**Consumer Confidence Report
Certification Form**
(to be submitted with a copy of the CCR)

by Nicasio School

(To certify electronic delivery of the CCR, use the certification form on the State Board's website at http://www.swrcb.ca.gov/drinking_water/certlic/drinkingwater/CCR.shtml)

Water System Name: Nicasio School District

Water System Number: #2100582

The water system named above hereby certifies that its Consumer Confidence Report was distributed on June 27, 2019 (date) to customers (and appropriate notices of availability have been given). Further, the system certifies that the information contained in the report is correct and consistent with the compliance monitoring data previously submitted to the State Water Resources Control Board, Division of Drinking Water.

Certified by: Name: Barbara Snekkevik

Signature:

Barbara Snekkevik

Title:

Principal

Phone Number: (415) 662-2184

Date: June 27, 2019

To summarize report delivery used and good-faith efforts taken, please complete the below by checking all items that apply and fill-in where appropriate:

X CCR was distributed by mail or other direct delivery methods. Specify other direct delivery methods used: Emailed to all school families; mailed (via USPS) to families without email.

☐ "Good faith" efforts were used to reach non-bill paying consumers. Those efforts included the following methods:

X Posting the CCR on the Internet at www.nicasioschool.org

☐ Mailing the CCR to postal patrons within the service area (attach zip codes used)

☐ Advertising the availability of the CCR in news media (attach copy of press release)

☐ Publication of the CCR in a local newspaper of general circulation (attach a copy of the published notice, including name of newspaper and date published)

X Posted the CCR in public places (attach a list of locations) Nicasio School and Nicasio CA Post Office

☐ Delivery of multiple copies of CCR to single-billed addresses serving several persons, such as apartments, businesses, and schools

☐ Delivery to community organizations (attach a list of organizations)

☐ Other (attach a list of other methods used)

☐ For systems serving at least 100,000 persons: Posted CCR on a publicly-accessible internet site at the following address: www.

☐ For investor-owned utilities: Delivered the CCR to the California Public Utilities Commission

This form is provided as a convenience for use to meet the certification requirement of the California Code of Regulations, section 64483(c).

Nicasio School District

Since 1862

Agenda Item #

2/j

Board of Trustees

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

To: Nicasio School District Board of Trustees
From: Margie Bonardi, Interim CBO
Date: Sept. 5, 2019
Re: Annual Hazardous Materials Inventory Report

Objective: Risk management oversight of hazardous materials on district site.

Background: Each year, as part of the district's risk management responsibility under our Property and Liability Insurance coverage, Keenan and Associates, our carrier, provides a hazardous materials inventory. Keenan's representative catalogues any areas of concern with clear, corrective actions. The district's inventory for the 2018-19 school year does not identify any areas of concern.

Funding Source/Cost: NA

Recommendation: Staff recommends acceptance of Keenan's report.

PROPERTY & LIABILITY ASSESSMENT AUDIT



July, 2019

PREPARED FOR
NICASIO SCHOOL DISTRICT

Prepared By
Frank Cardoza
Consultant

KEENAN & ASSOCIATES

2868 Prospect Park Drive
Suite 600
Rancho Cordova, CA 95670

Lic. #0451271

This report on site assessments, prepared by Keenan & Associates, is intended strictly for the use of Northern California ReLiEF legal counsel and only those employed by the District having a need to know in order to address conditions assessed in this report and/or confer with legal counsel of Northern California ReLiEF. To preserve and protect the confidential and privileged nature of this report, the report should not be copied or distributed by the District and should be filed and maintained in strict confidence by the District.

© 2019 Keenan & Associates Lic. # 0451271

The report is based on conditions and operations that existed at the time of the inspection. The information contained in this report does not certify that all locations, unsafe conditions, violations of state, federal or local regulations or laws are in compliance, nor does it conclude that all possible infractions, hazards or hazardous conditions were observed or reported.



August 2, 2019

Mikki McIntyre
Office Manager/District Secretary
NICASIO SCHOOL DISTRICT
5555 Nicasio Valley Road
P.O. Box 711
Nicasio, CA 94946

RE: ReLiEF PROPERTY & LIABILITY ASSESSMENT FOLLOW-UP AUDIT

Dear Mikki McIntyre:

The purpose of this Follow-up Audit is to review the progress made in addressing the priority recommendations listed in the ReLiEF Property & Liability Inspection conducted on June 15, 2018. The Follow-up Audit was conducted in accordance with the Northern California ReLiEF safety inspection policy.

It has been a pleasure to be of service to the District in the area of Loss Control/Risk Management and to assist you with providing a safe environment for the students and the general public. If you have any questions concerning this report, kindly contact me directly at (707) 501-0801 at your convenience.

Sincerely,

Frank Cardoza

Frank Cardoza
Consultant
Loss Control/Risk Management

FC/am

cc: Craig Farmer, Farmer Smith & Lane LLP
Kyle McKibbin, Keenan & Associates, Oakland
Tesia Bell, Keenan & Associates, Oakland

TABLE OF CONTENTS

- I. INTRODUCTION
- II. LIMITATIONS
- III. SITES AND AREAS AUDITED
- IV. IMMEDIATE/HIGH PRIORITY RECOMMENDATIONS AUDITED
- V. ADDITIONAL CONCERNS RAISED BY THE CLIENT
- VI. PROPERTY AND LIABILITY LOSS ANALYSIS
- VII. SUMMARY
- VIII. PRIVILEGED AND CONFIDENTIAL

I. INTRODUCTION

The purpose of this Inspection Follow-up Audit is to review all of the priority recommendations listed in the previous ReLiEF Property & Liability Inspection and to note any progress made in addressing or correcting those priority issues. As there were no High Hazard/Priority items identified, a review of the ReLiEF Property & Liability Inspection is available as an option for the District.

- On April 25, 2019, I contacted you to offer a review of the non-priority items identified during the prior year's ReLiEF Property & Liability Inspection. The review was declined.

II. LIMITATIONS

The goal of Keenan's inspection services is to (i) assist the client in evaluating its self-audit procedures, (ii) facilitate the identification of conditions which may pose a risk of injury and/or property damage, and (iii) provide recommendations and/or suggestions to help mitigate the risks identified. Keenan does not guarantee that it has identified every potentially hazardous condition existing on the Client's premises. Similarly, it does not promise that following the recommendations contained in this report will eliminate all risk of injury or property damage.

Keenan's services are not a substitute for regular, ongoing inspection and maintenance, or any required service that is to be performed by a licensed or certified service professional (e.g., HVAC contractor, electrician, plumber, elevator service personnel, etc.). Please keep in mind that changing circumstances can affect your risk exposures and periodic reassessments of your operational environment are recommended.

III. SITES AND AREAS AUDITED

The following areas were inspected:

- Nicasio School District

IV. IMMEDIATE/HIGH PRIORITY RECOMMENDATIONS AUDITED

- During the 2017-18 ReLiEF Property and Liability Inspection there were no High Hazard / Priority items identified.

V. ADDITIONAL CONCERNS RAISED BY THE CLIENT

- N/A

VI. PROPERTY & LIABILITY LOSS ANALYSIS

- During the 2016-2018 period, there were no reported Property & Liability-related losses.

VII. SUMMARY

In summary, during 2017-18 ReLiEF Property & Liability Inspection, there were no High Hazard/Priority items identified. Keenan & Associates would like to congratulate the District on the efforts made to identify and mitigate hazards that could increase the risk of property loss/liability in a timely manner.

VIII. PRIVILEGED & CONFIDENTIAL

This report's on-site assessments, prepared by Keenan & Associates, are intended strictly for the use of Northern California ReLiEF legal counsel and only those employed by the District having a need to know in order to address conditions assessed in this report and/or confer with legal counsel of Northern California ReLiEF. To preserve and protect the confidential and privileged nature of this report, the report should not be copied or distributed by the District and should be filed and maintained in strict confidence by the District.

Nicasio School District

Since 1862

Board of Trustees

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

To: Nicasio School District Board of Trustees
From: Margie Bonardi, Interim CBO
Date: Sept. 5, 2019
Re: Public Disclosure (AB1200) of Proposed Nicasio Teachers Association Collective Bargaining Agreement for 2018-19, 2019-20, 2020-21 and all other District Unrepresented Staff

Objective: To approve the Proposed Collective Bargaining agreement between the Nicasio Teachers Association, all other unrepresented certificated and classified staff members, and Nicasio School District.

Background: This proposal was negotiated during the latter part of the 2018-19 school year and settles negotiations for 2018-19, 2019-20, 2020-21, the term of the Nicasio Teachers Association Contract. The proposal includes: 2% salary increase for both 2018-19 and 2019-20; Health Benefit increase to cover cost of single coverage Health, Dental and Vision; increase to the stipend for certificated staff attending overnight field trips. There are reopeners for the 2020-21 contract year for salary, benefits and one other item of choice by both teachers and the district. Salary and benefit increases included for all district personnel; certificated Administration, classified management and classified staff.

Funding Source/Cost: 2018-19 salary increase - \$10,655
2019-20 salary increase - \$11,010 (estimated)
2019-20 Health Benefit increase - \$1,903
2019-20 Field Trip Stipend - \$500 (estimate)
Costs will be budgeted to 2019-20 current revenue and reserve

Recommendation:

Staff recommends approval of the proposed Collective Bargaining Agreement for the Nicasio Teachers Association and all other unrepresented district staff.

PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT

CERTIFICATION

NicasioSchool District

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement") in accordance with the requirements of AB-1200, AB-2756 and GC 3547.5.

To be signed by the District Superintendent AND Chief Business Official upon submission to the Governing Board and by the Board President upon formal Board action on the proposed agreement.

Signatures of District Superintendent and Chief Business Official must accompany copy of disclosure sent to the County Superintendent for Review 10 days prior to board meeting ratifying agreement.

We hereby certify that the costs incurred by the school district under this agreement can be met by the district during the term of the agreement.

*District Superintendent
(signature)*

Thursday, September 05, 2019

Date

*Chief Business Official
(signature)*

Thursday, September 05, 2019

Date

After public disclosure of the major provisions contained in this document, the Governing Board, at its meeting on Aug 5, 2019, took action to approve the proposed Agreement with the Nicasio Teachers Association & Unrepresented Bargaining Unit.

*President, Governing Board
(signature)*

Thursday, September 05, 2019

Date

PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT

Nicasio School District

For submission to the governing board and the county superintendent of schools,
and in accordance with the public disclosure requirements of AB-1200 (Statutes 1991, Chapter 1213)
as revised by AB 2756 (Statutes of 2004), and G.C. 3547.5 (Statutes of 2004, Chapter 25).

SOURCE OF FUNDING FOR PROPOSED AGREEMENT

19.	Provide a brief narrative of the funds available in the current year to provide for the costs of this agreement: <input checked="" type="checkbox"/> General Fund Revenues <input type="checkbox"/> Reduction in Expenditures <input type="checkbox"/> Special Reserve <input type="checkbox"/> Other (please explain)																	
	Explanation: Nicasio is settling negotiations for 2018-19 and 2019-20. The cost will come from current projected property taxes as well as increases to local grant contributions.																	
20.	How will the ongoing cost of the proposed agreement be funded in future years? <input checked="" type="checkbox"/> General Fund Revenues <input type="checkbox"/> Reduction in Expenditures <input checked="" type="checkbox"/> Special Reserve <input type="checkbox"/> Other (please explain)																	
	Explanation: The proposal results in some deficit spending meaning the full cost of the agreement will be partially paid for in future years with one-time fund balance reserves.																	
21.	If multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in future years? Please identify which years this agreement will cover: <u>2018-19 and 2019-20</u> (Remember to include compounding effects in meeting obligations)																	
	<input checked="" type="checkbox"/> General Fund Revenues <input type="checkbox"/> Reduction in Expenditures <input checked="" type="checkbox"/> Special Reserve <input type="checkbox"/> Other (please explain)																	
	Assumptions: Although it is a multi-year contract renewal the salary and benefits settlement is for 2018-19 and 2019-20.																	
22.	What is the impact of the agreement on deficit spending in the current or future year(s)? Explanation: The agreement creates some deficit spending.																	
23.	State Minimum Reserve Calculation (inclusive of cost of settlement): <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Total Expenditures and Other Uses:</td> <td style="width: 10%; text-align: right;">\$</td> <td style="width: 30%; text-align: right;">1,082,202.00</td> </tr> <tr> <td>Minimum State Reserve Percentage</td> <td></td> <td style="text-align: right;">4%</td> </tr> <tr> <td>Minimum State Reserve Requirement (\$64,000 minimum)</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">64,000.00</td> </tr> </table>			Total Expenditures and Other Uses:	\$	1,082,202.00	Minimum State Reserve Percentage		4%	Minimum State Reserve Requirement (\$64,000 minimum)	\$	64,000.00						
Total Expenditures and Other Uses:	\$	1,082,202.00																
Minimum State Reserve Percentage		4%																
Minimum State Reserve Requirement (\$64,000 minimum)	\$	64,000.00																
24.	Budgeted Unrestricted Reserve (After Impact of Proposed Agreement in Year 3 of the MYP) <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">General Fund - Budgeted Unrestricted Reserve for Economic Uncertainties</td> <td style="width: 10%; text-align: right;">\$</td> <td style="width: 20%; text-align: right;">66,000</td> </tr> <tr> <td>General Fund - Budgeted Unrestricted Unappropriated Amount</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">210,315</td> </tr> <tr> <td>Special Reserve Fund (17) - Reserve for Economic Uncertainties, Unassigned & Unappropriated</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Total District Budgeted Unrestricted Reserves</td> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">0</td> </tr> <tr> <td colspan="3">Meets reserve requirement</td> </tr> </table>			General Fund - Budgeted Unrestricted Reserve for Economic Uncertainties	\$	66,000	General Fund - Budgeted Unrestricted Unappropriated Amount	\$	210,315	Special Reserve Fund (17) - Reserve for Economic Uncertainties, Unassigned & Unappropriated	\$	-	Total District Budgeted Unrestricted Reserves		0	Meets reserve requirement		
General Fund - Budgeted Unrestricted Reserve for Economic Uncertainties	\$	66,000																
General Fund - Budgeted Unrestricted Unappropriated Amount	\$	210,315																
Special Reserve Fund (17) - Reserve for Economic Uncertainties, Unassigned & Unappropriated	\$	-																
Total District Budgeted Unrestricted Reserves		0																
Meets reserve requirement																		

PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT

FISCAL IMPACT IN CURRENT YEAR AND TWO SUBSEQUENT YEARS

NicasioSchool District

General Fund Combined

Current Fiscal Year 2019-2020

(Col. 1)	(Col. 2)	(Col. 3)	(Col. 4)
Latest Board- Approved Budget Before Settlement as of: 6/19/2019	Adjustments as a Direct Result of this Proposed Settlement	Other Revisions (Including Other Proposed Bargaining Agreements)	Projected District Budget After Settlement of Agreement (Cols. 1 + 2 + 3)
P2 ADA= 487			P2 ADA= 487
LCFF ADA=			LCFF ADA=

A. Revenues and Other Financing Sources

1. LCFF/Revenue Limit Sources	8010-8099	\$ 723,179		\$ 723,179
2. Federal Revenue	8100-8299	21,102		21,102
3. Other State Revenues	8300-8599	47,085		47,085
4. Other Local Revenues	8600-8799	283,435		283,435
5. Other Financing Sources	8900-8999			-
6. Total (sum lines A1 thru A5)		1,074,801	-	1,074,801

B. Expenditures and Other Financing Uses

1. Certificated Salaries	1000-1999	\$ 298,903	\$ 18,561	\$ 317,464
2. Classified Salaries	2000-2999	176,130	10,129	186,259
3. Employee Benefits	3000-3999	158,229	6,274	164,503
4. Books and Supplies	4000-4999	29,620		29,620
5. Services & Other Operating Expd.	5000-5999	264,438		264,438
6. Capital Outlay	6000-6999			-
7. Other Outgo (no Indirect)	7100-7299, 7400-7499	119,918		119,918
8. Other Outgo - Indirect	7300-7399			-
9. Other Financing Uses	7600-7699			-
10. Other Adjustments				
11. Total (sum lines B1 thru B10)		1,047,238	34,964	1,082,202

C. NET INCREASE (DECREASE) IN FUND

BALANCE (line A6 minus line B11)	\$ 27,563	\$ (34,964)	\$ -	\$ (7,401)
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D. FUND BALANCE

1. Net Beginning Fund Balance	9791-9795	\$ 443,358		\$ 443,358
2. Ending Fund Balance		\$ 470,921	\$ (34,964)	\$ 435,957
3. Components of Ending Fund Balance				
a. Nonspendable	9711-9719	\$ 1,000		\$ 1,000
b. Restricted	9740	13,387		13,387
c. Committed	9750,9760			-
d. Assigned	9780	180,219		180,219
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncert.	9789	66,000		66,000
2. Unassigned/Unappropriated	9790	210,315	(34,964)	175,351
FUND 17 RESERVES	9789,9790			
% of State Required Reserves		26.39%	Meets	22.30%

If the total amount of the adjustment in Column 2 does not agree with the amount of the total cost shown in DISCLOSURE tab, #9a, Total Compensation Increase, please explain. Also list any other assumptions used or included in Col. 3:

Column 2	34,964	Disclosure Tab #9a	34,964	Variance	-
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PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT

FISCAL IMPACT IN CURRENT YEAR AND TWO SUBSEQUENT YEARS

NicasioSchool District

General Fund Combined

First Subsequent Year 2020-2021

	(Col. 1)	(Col. 2)	(Col. 3)	(Col. 4)
	Latest Board- Approved MYP Before Settlement - as of: 6/19/2019	Adjustments as a Direct Result of this Proposed Settlement	Other Revisions (Include all adjustments needed to support ongoing costs of agreement)	Projected District MYP After Settlement of Agreement (Cols. 1 + 2 + 3)
	P2 ADA= 487			P2 ADA= 487
	LCFF ADA=			LCFF ADA=
A. Revenues and Other Financing Sources				
1. LCFF/Revenue Limit Sources	8010-8099	\$ 736,524		\$ 736,524
2. Federal Revenue	8100-8299	21,102		21,102
3. Other State Revenues	8300-8599	48,497		48,497
4. Other Local Revenues	8600-8799	294,473		294,473
5. Other Financing Sources	8900-8999	-		-
6. Total (sum lines A1 thru A5)		1,100,596	-	1,100,596
B. Expenditures and Other Financing Uses				
1. Certificated Salaries	1000-1999	\$ 305,444	\$ 12,284	\$ 317,728
2. Classified Salaries	2000-2999	179,945	6,682	186,627
3. Employee Benefits	3000-3999	165,997	5,125	171,122
4. Books and Supplies	4000-4999	30,509		30,509
5. Services & Other Operating Expd.	5000-5999	272,371		272,371
6. Capital Outlay	6000-6999	-		-
7. Other Outgo (no indirect)	7100-7299, 7400-7499	130,033		130,033
8. Other Outgo - Indirect	7300-7399			-
9. Other Financing Uses	7600-7699			-
10. Other Adjustments				-
11. Total (sum lines B1 thru B10)		1,084,299	24,091	1,108,390
C. NET INCREASE (DECREASE) IN FUND				
BALANCE (line A6 minus line B11)		\$ 16,297	\$ (24,091)	\$ -
D. FUND BALANCE				
1. Net Beginning Fund Balance	9791-9795	\$ 470,921		\$ 435,957
2. Ending Fund Balance		\$ 487,218	\$ (24,091)	\$ 428,163
3. Components of Ending Fund Balance				
a. Nonspendable	9711-9719	\$ 1,000		\$ 1,000
b. Restricted	9740	13,387		13,387
c. Committed	9750,9760			-
d. Assigned	9780	180,219		180,219
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncert.	9789	66,000		66,000
2. Unassigned/Unappropriated	9790	226,612	(59,055)	167,557
FUND 17 RESERVES	9789,9790			
% of State Required Reserves		26.99%	Meets	21.07%

If the total amount of the adjustment in Column 2 does not agree with the amount of the total cost shown in DISCLOSURE tab, #9a, Total Compensation Increase, please explain. Also list any other assumptions used or included in Col. 3:

Column 2	24,091	Disclosure Tab #9a	24,091	Variance	-
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Assumptions used (LCFF Gap funding, COLA, Other Revenue COLAs, Addl/Reduced staffing, etc):

PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT

FISCAL IMPACT IN CURRENT YEAR AND TWO SUBSEQUENT YEARS

NicasioSchool District

General Fund Combined

Second Subsequent Year 2021-2022

	(Col. 1)	(Col. 2)	(Col. 3)	(Col. 4)
	Latest Board- Approved MYP Before Settlement - as of: 6/19/2019	Adjustments as a Direct Result of this Proposed Settlement	Other Revisions (Include all adjustments needed to support ongoing costs of agreement)	Projected District MYP After Settlement of Agreement (Cols. 1 + 2 + 3)
	P2 ADA= 487			P2 ADA= 487
	LCFF ADA=			LCFF ADA=
A. Revenues and Other Financing Sources				
1. LCFF/Revenue Limit Sources	8010-8099	\$ 750,189		\$ 750,189
2. Federal Revenue	8100-8299	21,102		21,102
3. Other State Revenues	8300-8599	49,792		49,792
4. Other Local Revenues	8600-8799	305,345		305,345
5. Other Financing Sources	8900-8999			-
6. Total (sum lines A1 thru A5)		1,126,428	-	1,126,428
B. Expenditures and Other Financing Uses				
1. Certificated Salaries	1000-1999	\$ 312,720	\$ 12,284	\$ 325,004
2. Classified Salaries	2000-2999	181,457	6,682	188,139
3. Employee Benefits	3000-3999	168,093	5,125	173,218
4. Books and Supplies	4000-4999	31,363		31,363
5. Services & Other Operating Expd.	5000-5999	279,998		279,998
6. Capital Outlay	6000-6999			-
7. Other Outgo (no indirect)	7100-7299, 7400-7499	141,058		141,058
8. Other Outgo - Indirect	7300-7399			-
9. Other Financing Uses	7600-7699			-
10. Other Adjustments		-		-
11. Total (sum lines B1 thru B10)		1,114,689	24,091	1,138,780
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)				
		\$ 11,739	\$ (24,091)	\$ (12,352)
D. FUND BALANCE				
1. Net Beginning Fund Balance	9791-9795	\$ 487,218		\$ 428,163
2. Ending Fund Balance		\$ 498,957	\$ (24,091)	\$ 415,811
3. Components of Ending Fund Balance				
a. Nonspendable	9711-9719	\$ 1,000		\$ 1,000
b. Restricted	9740	13,387		13,387
c. Committed	9750,9760			-
d. Assigned	9780	180,219		180,219
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncert.	9789	66,000		66,000
2. Unassigned/Unappropriated	9790	238,351	(83,146)	155,205
FUND 17 RESERVES	9789,9790			
% of State Required Reserves		27.30%	Meets	19.42%

If the total amount of the adjustment in Column 2 does not agree with the amount of the total cost shown in DISCLOSURE tab, #9a, Total Compensation Increase, please explain. Also list any other assumptions used or included in Col. 3:

Column 2	24,091	Disclosure Tab #9a	24,091	Variance	-
----------	--------	--------------------	--------	----------	---

Assumptions used (LCFF Gap Funding, COLA, Other Revenue COLAs, Addl/Reduced staffing, etc):

PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT

For submission to the governing board and the county superintendent of schools,
and in accordance with the public disclosure requirements of AB-1200 (Statutes 1991, Chapter 1213)
as revised by AB 2756 (Statutes of 2004), and G.C. 3547.5 (Statutes of 2004, Chapter 25).

Nicasio School District

BARGAINING UNIT: **Nicasio Teachers Association & Unrepresented**

☒ Certificated ☒ Classified

PERIOD OF AGREEMENT

The proposed agreement covers the period beginning on:
and ending on:

7/1/2018
6/30/2020

If this agreement is part of a multi-year contract, indicate ALL fiscal years covered:

Fiscal Years:	2018-19	2019-20	2020-21
Reopeners: Yes or NO ? <i>if Yes, What Areas?</i>	YES	YES	YES

New 3 year contract term. Automatic re-openers for Salaries, Benefits and 1 article of each party's choosing for 2020-21

To be acted upon by the Governing Board at its meeting on:

8/5/2019

Date of governing board approval of budget revisions

8/5/2019

Budget Revisions to be submitted no later than 45 days after approval:

10/7/2019

Provide a copy of the board-approved budget revisions and board minutes within 45 days.

If the board-approved revisions are different from the proposed budget adjustments
provide a detailed report upon approval of the district governing board.

GENERAL

STATUS OF ALL BARGAINING UNIT AGREEMENTS

	Unit	Status	# FTE Represented
Certificated:	Nicasio Teachers Association	Tentative Agreement	3
Classified:	Unrepresented	Same as NTA	2.02
Other:	Management & Confidential	Same as NTA	1.4

NARRATIVE OF AGREEMENT:

Provide a brief narrative of the proposed changes in compensation and attach a copy of the Tentative Agreement.

The Nicasio Board of Trustees proposes a 2% increase on the salary schedule for the 2018-19 and 2019-20 fiscal years. Also, employees who qualify will receive benefits in the form of Health, Dental and Vision coverage district paid at the single coverage rate. Includes; employees represented by the Nicasio Teachers Association and all classified employees who are unrepresented. Teachers' overnight stipends will increase from \$100 per night to \$200 per night. With 3.0 FTE teachers, this represents an increase of \$ 500 per year based on current year approved overnight field trips.

PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT

For submission to the governing board and the county superintendent of schools,
and in accordance with the public disclosure requirements of AB-1200 (Statutes 1991, Chapter 1213)
as revised by AB 2756 (Statutes of 2004), and G.C. 3547.5 (Statutes of 2004, Chapter 25).

Nicasio

School District

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Incl

SALARIES: PERCENTAGE INCREASE/DECREASE IN SALARIES IN PROPOSED AGREEMENT:

COMPENSATION			Fiscal Impact of Proposed Agreement		
			Current Year	Year 2	Year 3
			2019-2020	2020-2021	2021-2022
1a.	Salary cost before agreement (latest board approved budget and multi-year projection)		\$ 475,033	\$ 485,389	\$ 494,177
1b.	Step & Column Increase (Decrease) included in total salary cost		2.50%	2.50%	2.50%
1c.	Statutory benefits cost before agreement (latest board approved budget)		\$ 158,229	\$ 165,997	\$ 168,093
1d.	CY Health & Welfare Benefits cost before agreement		20.63%	34.20%	34.01%
2.	Step & Column - Increase (Decrease) due to settlement	Cost (=/-)	\$ -	\$ -	\$ -
3.		Percent	0.00%	0.00%	0.00%
3.	Salary Schedule - Increase (Decrease) due to settlement	Cost (=/-)	\$ 18,947	\$ 18,947	\$ 18,947
4.		Percent	3.99%	3.90%	3.83%
4.	Other Compensation - Increase (Decrease) (Stipends, bonuses, retro pay. Etc.)	Cost (=/-)	\$ 11,155	\$ 500	\$ 500
5.		Percent	2.35%	0.10%	0.10%
5.		Description			
5.	Other Salary changes - increase (decrease) FTE	Cost (=/-)	\$ -	\$ -	\$ -
6.		FTE			
6.	Statutory Benefits - Increase (Decrease) in STRS, PERS, FICA, WC, UI, OASDI, Medicare etc.	Cost (=/-)	\$ 2,959	\$ 2,741	\$ 2,741
7.		Percent	1.87%	1.65%	1.63%
7.		Description			
7.	Health & Welfare Benefits - Increase (Decrease) (Medical, Dental, Vision, Life Insurance, etc.	Cost (=/-)	\$ 1,903	\$ 1,903	\$ 1,903
8a.		Percent	7.17%	6.70%	6.26%
8a.		Description			
8a.	Total Salary - Increase (Decrease) (total Lines 2 - 5)	Cost (=/-)	\$ 30,102	\$ 19,447	\$ 19,447
8b.		Percent	6.34%	4.01%	3.94%
8b.	Total Salary Increase including step (lines 1b + 8)		8.84%	6.51%	6.44%
8c.	Total Salary after settlement		\$ 505,135	\$ 504,836	\$ 513,624
9a.	Total Compensation - Increase (Decrease) (total Lines 2 - 6)	Cost (=/-)	\$ 34,964	\$ 24,091	\$ 24,091
9b.		Percent	5.30%	3.54%	3.48%
9b.	Total compensation after settlement		\$ 694,765	\$ 703,874	\$ 716,746
10.	Total Compensation Cost for AVERAGE Represented Employee - Increase (Decrease)	FTE	6.42	6.42	6.42
		Pre-Settlement	\$ 102,773	\$ 105,885	\$ 107,890
		Post Settlement	\$ 108,219	\$ 109,638	\$ 111,643
		Percent	5.30%	3.54%	3.48%
11.	Cost of 1% after above compensation (salary and statutory benefits)		\$ 6,663	\$ 6,736	\$ 6,845
12.	Please indicate if Health/Welfare Benefit Capped : (Indicate details such as different caps per health plans or any super composite rates) For any employee who qualifies, benefits are capped at the single coverage rate for health, vision and dental.				
	Current Cap:		\$ 8,292.12		
	Proposed Cap:		\$ 8,933.10		
	Average Capped Amount increase per employee		\$ 640.98		8%

PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT

For submission to the governing board and the county superintendent of schools,
and in accordance with the public disclosure requirements of AB-1200 (Statutes 1991, Chapter 1213)
as revised by AB 2756 (Statutes of 2004), and G.C. 3547.5 (Statutes of 2004, Chapter 25).

Nicasio

School District

OTHER PROVISIONS (COMPENSATION AND NON-COMPENSATION)

The following are additional compensation and non-compensation provisions contained in the proposed agreement:
(Please indicate, in detail, the terms of the agreement covered in each section)

13.	OTHER COMPENSATION: Off-Schedule Stipends, Bonuses, etc. (amounts, staff affected, total cost) Certificated staff who attended overnight field trips - stipend increase from \$100 per night to \$200 per night. This impacts 3.0 FTE , with current approved field trips, the cost is \$500.
14.	CONCESSIONS: Furlough Days, Salary Reductions, etc. (staff affected, total savings) None
15.	NON-COMPENSATION: Class Size Adjustments, Staff Development Days, Teacher Prep Time, etc. Be specific. NA
16.	Please include any additional comments and explanations as necessary to explain the settlement, including. If there will be composite rates, or any other specifics on any compensation changes, include specifics such as amount saved, staff affected, and total cost: Certificated staff who are .5 FTE or more, qualify for health benefits. Currently there are 2 teachers who qualify. The district pays the single coverage cost for the employee only for health, dental and vision. Classified employees must be .75 FTE or higher to qualify for benefits. For the 19-20 school year, only one classified member qualifies ; carries dental and vision only. The cost increase will be \$129.96 Certificated staff who are .5 FTE or more, qualify for health benefits. Currently there are 2 teachers who qualify. The district
17.	What are the specific impacts on instructional and support programs to accommodate the settlement? Include the impact of non-negotiated changes such as staff reductions and program reductions/eliminations None
18.	CONTINGENCY AND/OR RESTORATION LANGUAGE: Include specific areas identified for reopeners and specific contingency and/or restoration language. Language included in this agreement: Three (3) reopeners in 2020-21 including salary, benefits and one other area of choice for employees and the district.

Nicasio School District

**Agreement between
the Governing Board of the Nicasio School District**

and

Nicasio Teachers Association

Term

July 1, 2018-June 30, 2021

Approved by the Nicasio School District Board of Trustees

Date Revised June 19, 2019

Table of Contents

<u>Articles</u>	<u>Topics</u>	<u>Page #</u>
Article I	Recognition	3
Article II	Agreement	3
Article III	Management Rights	3
Article IV	Personnel Records	4
Article V	Leaves	5
Article VI	Benefits	8
Article VII	Salaries	8
Article VIII	Class Size	10
Article IX	Grievance Procedures	10
Article X	Assignment and Reassignment	13
Article XI	Evaluation	14
Article XII	Third Party Complaints about Employees	15
Article XIII	Hours/Work Year	16
Article XIV	Academic Freedom	17
	Signature Page/Approval	17
Appendix A-1	2018-2019 Salary Schedule	
Appendix A-2	2019-2020 Salary Schedule	
Appendix B	Grievance Form	
Appendix C	Evaluation Form	

ARTICLE I RECOGNITION

- A. The Governing Board of Nicasio School District (hereafter referred to as "District") confirms its recognition of the Nicasio Teachers Association (hereafter referred to as "Association") as the exclusive representative for the following certificated employees (hereafter referred to as "Employees") of the District.
 - 1. Full-time
 - 2. Regular part-time
 - 3. Temporary
- B. Excluded employees include, but are not limited to, Management, Supervisors, Confidential employees, and Substitute teachers.

ARTICLE II. AGREEMENT

A. Bilateral Agreement

The sections and provisions contained herein constitute a bilateral and binding agreement by and between the District and the Association.

B. Duration

This Agreement shall be in effect from July 1, 2018 - June 30, 2021.

C. Reopeners

Each party may reopen on Article VI Benefits, Article VII Salaries, and one additional article of each party's choice in 2020-21.

D. June 14, 2019

On June 14, 2019 the parties reached tentative agreement using a newly typed version of the master word document. Any omissions here are unintentional. Any additions that are not bold print and underlined here were not agreed to.

ARTICLE III. MANAGAGEMENT RIGHTS

- A. The exercise of the powers, rights, authority, duties and responsibilities by the District, the adoption of policies, rules, regulations and practices in furtherance thereof, and the use of judgement and discretion in connection therewith shall be limited only by the

specific and express terms of this Agreement, and then only to the extent such specific and express terms are in conformance with law.

- B. It is understood and agreed that the District retains all of its powers and authority to direct, to manage, and control to the full extent of the law. The powers and authority retained by District include, but are not limited to the following.
1. Exclusive right to determine the times and hours of operation
 2. The kinds and level of services to be provided
 3. The methods and means of providing them
 4. To establish the District's educational policies, goals, and objectives
 5. To ensure the rights and educational opportunities of students
 6. To determine staffing patterns and the number and kinds of personnel required
 7. To maintain the efficiency of District operations
 8. To determine the curriculum
 9. To build, move, or modify facilities
 10. To establish budget procedures and determine budgetary allocations
 11. To determine the methods of raising revenues
 12. To take action on any matter in the event of an emergency

Unless otherwise specifically and expressly provided for in the Agreement, the District retains the right to hire, classify, assign, transfer, evaluate, promote reprimand, and terminate employees. Nothing herein may be construed as limiting either the District's or Association's right to pursue a legal remedy in court of competent jurisdiction regarding the provision of this Agreement or rights under the law.

ARTICLE IV. PERSONNEL RECORDS

A. File Contents

1. There shall be a single personnel file for each Employee. Personnel files shall be kept in the central administrative office of the District.
2. All material placed in an Employee's personnel file shall be dated and signed by the person who caused the documents or statements to be prepared.
3. The personnel file shall be confidential and available only to the Administrator or officers or other agents of the District in the course of conducting District Business.

B. Inspection and Copying

Within a reasonable period following a request, to the extent permitted by law, an Employee shall have the right to inspect his/her own personnel records during times

when Employee is not scheduled to instruct students. Such inspections shall occur in the presence of the Superintendent/Designee. Upon written authorization by the Employee, an Association representative or person selected by Employee, may review the Employee's file or accompany the Employee in his/her review of the file. Within a reasonable period following a request, an Employee may obtain a copy of materials in his/her personnel records.

C. Derogatory Material

1. Information of a derogatory nature shall not be entered or filed unless and until the Employee is given ten (10) calendar days notice, and an opportunity to review and comment thereon. The Employee shall have the right to enter and have attached to any such derogatory documents or statements, his/her own comments thereon. Such review shall take place during normal business hours but not during times when Employee is scheduled to instruct students.

ARTICLE V. LEAVES

A. Personal Illness and Injury Leave

1. Full time Employees shall be entitled to ten (10) days of leave with full pay for each school year for purposes of personnel illness or injury. Employees who work less than full time shall be entitled to such proportion of the ten (10) days leave as the number of hours per week of scheduled duty bears to the number of hours for a full-time employee in a comparable position.
2. The District may require an Employee to present a doctor's certificate verifying an illness or injury for an absence of three (3) or more consecutive days and/or providing medical authorization to return to work.
3. Whenever possible, an Employee must contact the District Office by 5:00pm, or earlier, on the day prior to the absence, if the need to be absent is known, to permit the District time to secure substitute service. Insofar as possible, an Employee taking sick leave shall notify the District of the intent to return to work no later than 2:00pm of the day preceding such intended return.

B. Personal Necessity and Personal Business Law

1. Employees covered by this Agreement shall be entitled to use a maximum of seven (7) days of accrued sick leave each school year for personal necessity.
2. Employees shall not be required to secure advance permission for leave taken for any of the following reasons:
 - a. Death or serious illness of a member of the Employee's immediate family.
 - b. An accident involving the Employee's property or property of any member of the Employee's immediate family.
3. An immediate family member shall be defined as:
 - a. significant other residing in the household of the Employee
 - b. mother, father, grandmother, grandfather, or grandchild of the Employee or spouse of the Employee
 - c. spouse, son, son-in-law, daughter, daughter-in-law, the mother-in-law, father-in-law, brother or sister of the Employee, stepchild, or any relative living in the immediate household of the Employee.
4. With prior written approval of Principal/Superintendent, personal necessity leave may be granted for events of a serious nature, which the Employee cannot reasonably be expected to disregard, and which require the attention of the Employee during assign hours of service.
5. Whenever possible, Employees shall give District twenty-four (24) hours advance notice of the date(s) and reason(s) for leave due to personal necessity.
6. Employees may use three (3) of the seven (7) personal necessity days for personal business. The Employee shall determine what constitutes personal business.

C. Bereavement Leave

An Employee shall be entitled to a maximum of three (3) days leave of absence, or five (5) days of absence if traveling more than three hundred miles one way is required, without loss of salary on account of the death of any member of the Employee's immediate family is defined in B.3.

D. Industrial Illness Leave

1. A person who has been employed by the District for thirty-six (36) months shall be entitled to industrial accident leave as provided by law (Education Code 44984).
2. Allowable leave shall be for a maximum of sixty (60) days during which the District is required to be in session or when the Employee would otherwise have been performing work for the District in any one (1) fiscal year for the same industrial accident.
3. The District has the right to have the Employee examined by a physician selected by the District.

E. Maternity Disability Leave

The District shall provide for leave of absence from duty for any Employee who is required to be absent from duties because of pregnancy, miscarriage, childbirth, and recovery from the same, in accordance with applicable law (Education Code 44965).

F. Differential Pay

As provided by law (Education Code 44977), when an Employee has exhausted all available sick leave, including all accumulated sick leave, and continues to be absent from his/her duties on account of illness or accident, for an additional period of five school months, the amount deducted from the salary due him/her for any additional five months in which absence occurs shall not exceed the sum that is actually paid to a substitute Employee employed to fill his/her position during his/her absence or, if no substitute Employee was employed, the amount that would have been paid to the substitute had one been employed.

G. Family Medical Leave Act and California Family Rights Act (FMLA and CFRA)

1. The District shall provide each Employee with leave as required by CFRA and FMLA.
2. FMLA and CFRA leave shall run concurrently with other paid or unpaid leave which Employee qualifies for under this Agreement or applicable law.

H. Other Unpaid Leaves

Unless otherwise provided in this Agreement or by law, Employees shall obtain District's advance written approval to take any leave from Employee's duties. Except in an emergency, as determined by District, a written request for leave shall be submitted at least ten (10) calendar days prior to the next regularly scheduled meeting of the Governing Board. The request shall include the period of specific reason(s) for the requested leave.

ARTICLE VI. BENEFITS

- A. Employees shall be entitled to enroll in the medical, dental, and vision plans contracted for by District. Employees may also enroll their eligible "dependents" and "domestic partners" as defined and permitted by the carrier and applicable law. The District will contract for the same medical, dental, and vision plans that Marin County Office of Education ("MCOE") makes available to its employees provided the carriers permit the District to contract for the plans through MCOE at MCOE's rate by direct contract at a rate this is less than or equal to MCOE's rate.
- B. For 2018- 2019 and 2019-2020, the District shall contribute a sum not to exceed a cap at single coverage for medical, dental and vision plans for full time (.75 FTE to 1.0 FTE) Employees and their eligible dependent/domestic partners.
- C. Effective July 1, 2006, the District's contribution for such medical, dental, and vision plans, for part-time Employees (.50 FTE up to .75 FTE and their eligible dependents/domestic partners shall be a prorated portion of the "cap" based upon his/her FTE.
- D. Part-time Employees whose FTE is less than half-time (-.50FTE) may enroll themselves and their eligible dependents/domestic partners in such plans at their sole expense.
- E. An IRC 125 Plan shall be made available to all Employees if a plan is available through MCOE at no cost to the District.

ARTICLE VII. SALARIES

A. Salary Schedule-Appendix A

- 1. Each full-time Employee shall be paid in accordance with his/her placement on the salary schedule approved by the Board of Trustees and attached as Appendix A.
- 2. On a pro-rata basis, a part-time Employee shall be paid in accordance with his/her placement of the salary schedule.

3. Employees shall receive an additional \$500 per year for a Master's Degree.
4. **Effective July 1, 2018 the salary schedule will be increased by two percent (2%).**
Effective July 1, 2019 the salary schedule will be increased by two percent (2%).

B. Initial Schedule Placement

1. Initial placement on the salary schedule shall be made in accordance with the guidelines below.
2. Only semester units earned at an accredited college or university after the award of a bachelor's degree shall be considered in making the initial placement.
3. A new Employee with no previous teaching experience shall be placed on Step 1 of the appropriate column.
4. Only full-time teaching experience in a state accredited school outside the District shall be recognized for salary placement purposes, at the rate of one (1) step (increment) for each full year of experience. Initial placement shall not be higher than Step VII of the appropriate column.

C. Subsequent Schedule Movement

All course work units taken for salary credit after initial employment shall be from an accredited college or university **or continuing education units paid by the Employee.**

D. Definition of Terms

1. The term units as used in Article VII means semester units. One quarter unit equals two-thirds (2/3) of a semester unit.
2. In order for units to be approved for placement on the salary schedule, original transcripts reflecting successful completion must be submitted to the District.
3. Salary schedule credits shall be granted only for a course grade of "C" or above, or a "Pass" for courses not providing letter grades.
4. All units completed by September 2 of any year, shall be counted for salary placement purposes for that year provided original transcripts are received by the District no later than October 30.

E. Mileage

When Employees are required to use their personal vehicles for school business, they will be reimbursed at the current IRS rate for mileage provided Employee completes District's reimbursement form.

F. Daily Rate for Overnight Field Trips

The stipend for teachers for overnight field trips will be paid at the rate of \$200.00 per day.

G. Prep-time Provided through the Nicasio Foundation Specialist Program

Teacher prep-time is dependent on the Nicasio Foundation Specialist Program. Prep time is determined if a specialist program is funded by the Nicasio Foundation. Prep time will be equal for all grade level teachers. Uncredentialed specialists require certificated teacher presence during the prep time.

H. Hourly rate of pay

Employees who are asked to perform compensated extra duties by the District shall be paid at the contract rate of \$50.00 per hour.

ARTICLE VIII. CLASS SIZE

- A. When a teacher has a concern over his/her class size, he/she may meet with the superintendent/principal to discuss the class size as it relates to the concerns of the teacher and the educational needs of the school.
- B. If a satisfactory resolution has not been achieved, the Association, upon request of the teacher, may meet with the superintendent/principal to discuss alternatives. The District shall consider measures reasonably possible and consistent with sound educational policy to assure equitable class size.
- C. Superintendent/Principal shall have final authority to determine class size.

ARTICLE IX. GRIEVANCE PROCEDURES

A. Definitions

- 1. A "grievance" is a claim by one or more Employees and/or the Association that there has been a violation, misinterpretation, or misapplication of this Agreement.

2. A "grievance" may be any one (1) or more Employees covered by the terms of this Agreement.
3. A "day" is any duty day in which the District Office is open for business.
4. Administrator is the person employed by the District to act as Principal/Superintendent/Designee.

B. Purpose

The purpose of this procedure is to secure, at the lowest possible administrative level, equitable solutions to alleged violations, misinterpretations or misapplication of this Agreement. Both parties agree that these proceedings will be kept as informal and confidential as may be appropriate at any level of the procedure.

C. Time Limits

1. If the grievant does not act within any of the time limits in each level, grievant's right to do so shall be deemed waived.
2. If the District fails to respond within any of the time limits in each level, the grievant may appeal the grievance to the next level.
3. The grievance process must be initiated within ten (10) days after grievant knows or reasonably could have known of the alleged occurrence or failure to take action which led to the grievance.
4. Time limits may be shortened or extended upon the mutual written agreement of the parties involved. Time limits shall be computed excluding the day communications are received and including the last day.

D. General Provisions

1. All documents or decisions required to be served on the grievant shall be served personally, by email, at the grievant's district email address, or by certified mail, return receipt requested, at the grievant's last known mailing address of record unless grievant specifies a different email address in the grievance.

Service on the District shall be by personal delivery to the Superintendent, or by certified mail at the District Office, attention Superintendent, or to the Superintendent's district email MCOE address.

If served by certified mail, the document or decision shall be deemed served on the actual date of receipt or two (2) days after deposit in the mail, whichever is earlier, properly addressed with postage paid.

2. To minimize disruption to classes, whenever possible, meetings and other matters related to grievances shall be held when classes are not in session.
3. No reprisals of any kind shall be taken by the Superintendent/Representative of the Administration or the Board against participants in the grievance procedure by reason of such participation.
4. The grievant may be represented by him/herself at any level of grievance procedure; and/or, at his/her option, by a representative of his/her choice.

E. Procedure

Level I (Informal)

1. Before filing a written grievance (Appendix B), the Employee shall attempt to resolve the problem in an informal conference with the Principal, within ten (10) days of the act or omission (or the date the grievant should reasonably have been aware of same) giving rise to the grievance. The Principal shall respond to the informal grievance in writing within ten (10) days after the informal conference.

Level II (Written)

1. If the informal grievance is not resolved by a conference with the Principal, the grievant may proceed to Level II by preparing a written statement of the grievance, using the Level II Grievance Form (Appendix B). The grievant shall identify the specific Article(s) Sections of the CBA which allegedly have been violated, misinterpreted or misapplied and shall serve the completed form on the Superintendent within ten (10) days after service of the informal response.
2. The appeal shall include a copy of the original grievance, the Level I and Level II responses, and a concise statement of the scope and the reasons for the appeal and the remedy sought.

3. The Governing Board shall hear the grievance at a closed session at the next regularly scheduled meeting as long as the appeal is received in the District office at least ten (10) days prior to the scheduled meeting date.
4. The decision of the Governing Board shall be final.

ARTICLE X. ASSIGNMENT AND REASSIGNMENT

- A. Upon initial employment, assignment of a classroom and grade level (s) shall be made by the Superintendent/Principal.
- B. Vacancies
In the event of a vacancy, before advertising for the position, the Superintendent/Principal shall inform Employees by posting a notice in the District Office or by email. Interested Employees may submit a written reassignment request to the Principal within five (5) days after the notice of vacancy is posted or emailed.
- C. Reassignment
 1. "Reassignment" shall mean the change of an Employee's grade level assignment.
 2. In the event of reassignment where no vacancy is involved, the Superintendent/Principal shall consult with the affected Employee(s), as early as is reasonable and attempt to reach agreement.
 3. If no agreement is reached, Superintendent/Principal shall make the reassignment(s) as he/she determines is appropriate.
- D. Annual Notification
 1. By June 1, Employees shall be notified of their tentative grade level assignments and classroom locations for the coming school year.
 2. The District and the Association recognize that special circumstances beyond the control of the District may necessitate reassignment during the summer. The affected Employees shall be given written notice within ten (10) days of the District's knowledge of the change.

ARTICLE XI. EVALUATION

A. Frequency

1. Every temporary, first and second year Employee shall be evaluated by the District, in writing, at least once each school year. Thereafter, Employees shall be evaluated at least once every two (2) years.
2. Employees shall be evaluated by the Superintendent/Principal.
3. The evaluation shall be completed no later than thirty (30) days before the last school day on the school calendar.

B. Pre-Evaluation Meetings

1. Employees who are to be evaluated during the school year shall be furnished a copy of the evaluation procedures and advised of the criteria upon which the evaluation is to be based no later than October 1.
2. The evaluation criteria shall be in accordance with California Standards as follows:
 - a. Engages and supports all students in learning.
 - b. Creates and maintains effective environments for student learning.
 - c. Understands and organizes subject matter for student learning.
 - d. Plans instruction and designs learning experiences for all students.
 - e. Assesses student learning.
 - f. Develops as a professional educator.

C. Observations and Visitations (Appendix C-2)

1. Each Formal Evaluation shall be based on not less than two (2) scheduled classroom observations by the Superintendent/Principal.
 - a. A scheduled observation shall be preceded by a conference between the Superintendent/Principal and the Employee. The conference shall be at least two (2) days prior to the observation.
 - b. The purpose of the conference will be to clarify the goals and objectives of the class to be observed.
 - c. The provision does not preclude non-scheduled observations and/or informal classroom visitations as an additional basis for evaluation. However, any note or written information from the observations and/or informal classroom visitations will be shared with the teacher within five working days.
2. The Superintendent/Principal shall meet with the Employee within five (5) days of a formal observation and provide a signal and dated Certificated Observation Report.
3. If one (1) or more the Certificated Observation Reports are negative, the Employee may request one (1) additional scheduled observation conference, and Certificated Observation Report. At the conference, the Superintendent/Principal shall make recommendations for improvement in the areas deemed unsatisfactory, which may include in-service training and/or participation in conferences which shall be at District cost.

D. The Formal Evaluation (Appendix C-3)

1. The final written evaluation shall be delivered and discussed at a conference scheduled specifically for the purpose, between the Superintendent/Principal and the Employee.
2. The conference shall be held no later than thirty (30) days prior to the last school day on the school calendar.
3. The Superintendent/Principal shall present the written evaluation and discuss its content with the Employee. The Employee shall sign the written evaluation signifying receipt and awareness of the opportunity to attach a written response in accordance with Education Code 44031. The Employees shall receive a copy of the written evaluation and the original shall be placed in the personnel file.

ARTICLE XII. THIRD PARTY COMPLAINTS ABOUT EMPLOYEES

- A. Except when contrary to applicable law, Board Policy or Administrative Regulation, the Superintendent/Principal and/or Governing Board will encourage a complainant to meet with the Employee before discussing the concern or complaint with the complainant.
- B. Employee shall meet with a complainant and attempt to resolve a concern or complaint by mutual agreement. Upon request of either the complainant or Employee, the Principal will attend the meeting to facilitate a resolution.

ARTICLE XIII. HOURS/WORK YEAR

A. Teaching Hours

- 1. The District and the Association recognize that grade-level and other program requirements may result in disparate teacher-student contact time.
- 2. The on-site workday shall be seven (7) hours. Employees shall be on-site fifteen (15) minutes prior to commencement of instruction. Employees will be required to perform the following extra duties outside the workday:
 - a. Field Trips mutually agreed upon by Employee and District
 - b. IEP and SST Meetings
 - c. Back to School Night
 - d. Winter Holiday Program
 - e. Open House
 - f. One Nicasio Foundation fundraising event (at no charge to the employee)
- 3. **Staff meetings/PLC meetings will be held every Wednesday, early release day. Meetings will not exceed seventy-five (75) minutes.**
- 4. The Employee's lunch break will be duty free and no less than forty (40) minutes. Employees may leave school during the lunch break after notifying the office.
- 5. The work year will be a total of one hundred eighty-six (186) days. One hundred eighty (180) of these days shall be instructional days, three (3) shall be teacher

workdays, and three (3) shall be professional development days to be organized by the District.

6. Teachers will receive a fifteen (15) minute recess break in the morning. Teachers on yard duty will be provided at least a five (5) minute relief break.
7. Supervision duties shall be assigned on a rotational basis and be equitably distributed and developed by the Principal.

ARTICLE XIV. ACADEMIC FREEDOM

- A. Teachers shall have the responsibility for determining grades for students in accordance with the standards for grading as established by district policy, and administrative rules and regulations. Such grades may not be changed except as permitted by applicable law, district policy, rules, and regulations.
- B. The teacher must be free to think and express ideas, free to select and employ materials, and follow methods and educationally acceptable learning styles of instruction, free from undue pressures of authority, and free to act within his/her professional group. Such freedom should be used judiciously and prudently to the end that it promotes the free exercise of intelligence and student learning. Such academic freedom shall be subject to standards of professional responsibility with regard for the maturity level of students, laws of the State of California, District policy, and administrative rules and regulations.

IN WITNESS WHEREOF the parties hereto executed this Agreement.

NICASIO SCHOOL DISTRICT

NICASIO TEACHERS ASSOCIATION

Michelle Rutledge


Ellian Klein

For the District

For the Association

Date: _____

Date: _____

Nicasio School District

Since 1862

Agenda Item # 5b

Board of Trustees

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

To: Nicasio School District Board of Trustees
From: Margie Bonardi, Interim CBO
Date: Sept. 5, 2019
-Re: Action: Approve revised salary schedules for 2018-19 and 2019-20

Objective: To approve the revised salary schedules negotiated for the Nicasio Teachers Association, Certificated Administrative staff, unrepresented classified management and staff

Background: Nicasio has a tentative agreement with the Nicasio Teachers Association which provides a 2% increase to teacher's salary schedule as well as all other non represented employees' salary schedules for the 2018-19 and 2019-20 fiscal years.

Funding Source/Cost: Costs outlined in AB1200 forms submitted with previous item

Recommendation: Staff recommends approval of the updated 2018-19 and 2019-20 Nicasio district salary schedules.

Nicasio School District
Principal Salary Schedule

Effective 7-1-2018

STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10
110,842	113,059	115,320	117,626	119,979	122,379	124,827	127,324	129,870	132,467

Board Approved: TBD
Approved increase: 2.00%
Work Year 208 days

Nicasio School District
Certificated Salary Schedule

Effective 7-1-2018

Step	AB + 30 III	AB + 45 IV	AB + 60 V	AB + 75 VI
1	55,242	56,803	58,674	60,722
2	57,009	58,904	61,022	63,150
3	58,776	61,025	63,402	65,614
4	60,541	63,160	65,810	68,106
5	62,297	65,308	68,245	70,627
6	64,041	67,462	70,700	73,170
7	65,770	69,621	73,177	75,731
8	67,478	71,779	75,665	78,305
9	69,166	73,933	78,163	80,888
10	70,828	76,077	80,664	83,479
11	-	78,207	82,277	85,148
12	-	78,989	83,840	86,763
13	-	79,780	85,349	88,327
14	-	80,578	86,800	89,827
15	-	81,383	88,188	91,266
16	-	-	89,070	92,177
17	-	-	89,961	93,101
18	-	-	90,861	94,032
19	-	-	91,769	94,973
20	-	-	92,687	95,922
21	-	-	-	96,400
22	-	-	-	96,882
23	-	-	-	97,366
24	-	-	-	97,854
25	-	-	-	98,341

Masters Stipend 500

Sub Rate: \$ 150 per day

Board Approved: TBD

Long term sub rate: (10 consecutive days) \$ 170 per day

Approved increase: 2.00%

Substitute schedule revised; Dec. 07, 2017

NICASIO SCHOOL DISTRICT CLASSIFIED MANAGEMENT SALARY SCHEDULE

Effective 7-1-2018

POSITION		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10
Chief Business Official	Annual	96,445	98,374	100,341	102,348	104,395	106,483	108,613	110,785	113,001	115,261
	Daily	393.65	401.53	409.56	417.75	426.10	434.62	443.32	452.18	461.23	470.45
	Hourly	49.21	50.19	51.20	52.22	53.26	54.33	55.42	56.52	57.65	58.81
Office Manager	Annual	73,504	74,981	76,481	78,002	79,567	81,152	82,779	84,429	86,122	87,834
	Daily	300.02	306.04	312.17	318.38	324.76	331.23	337.87	344.61	351.52	358.51
	Hourly	37.50	38.26	39.02	39.80	40.60	41.40	42.23	43.08	43.94	44.81

245 day year including holidays and vacation

0

NICASIO SCHOOL DISTRICT CLASSIFIED / OTHER SALARY SCHEDULE

Effective 7-1-2018

DRAFT

POSITION	Hourly Rate									
	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10
Custodian	41.38	42.21	43.04	43.91	44.78	45.68	46.60	47.52	48.47	49.45
Business Office Assistant	27.41	28.77	30.21	31.72	33.31	34.98	36.73	38.56	40.49	42.51
Classroom Aide/ Yard Duty	17.49	17.84	18.20	18.56	18.93	19.31	19.70	20.09	20.49	20.90
Spanish Language Expert	39.80	40.60	41.41	42.24	43.07	43.94	44.81	45.71	46.63	47.56
Subject Area Specialist	32.79	34.46	36.20	38.03	39.95	41.97	44.09	44.97	45.87	46.79

Substitute rates:

Subject Area Specialist 32.79

Classified support staff 17.49

Original Date

Revised Date

Board Approved:

Approved increase: 2.00%

Nicasio School District
Principal Salary Schedule

Effective 7-1-2019

STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10
113,059	115,320	117,626	119,979	122,379	124,827	127,324	129,870	132,467	135,116

Board Approved:

Approved increase: 2.00%

Work Year 208 days

Nicasio School District
 Certificated Salary Schedule

DRAFT

Effective 7-1-2019

Step	AB + 30 III	AB + 45 IV	AB + 60 V	AB + 75 VI
1	56,347	57,939	59,847	61,936
2	58,149	60,082	62,242	64,413
3	59,952	62,246	64,670	66,926
4	61,752	64,423	67,126	69,468
5	63,543	66,614	69,610	72,040
6	65,322	68,811	72,114	74,633
7	67,085	71,013	74,641	77,246
8	68,828	73,215	77,178	79,871
9	70,549	75,412	79,726	82,506
10	72,245	77,599	82,277	85,149
11	-	79,771	83,923	86,851
12	-	80,569	85,517	88,498
13	-	81,376	87,056	90,094
14	-	82,190	88,536	91,624
15	-	83,011	89,952	93,091
16	-	-	90,851	94,021
17	-	-	91,760	94,963
18	-	-	92,678	95,913
19	-	-	93,604	96,872
20	-	-	94,541	97,840
21	-	-	-	98,328
22	-	-	-	98,820
23	-	-	-	99,313
24	-	-	-	99,811
25	-	-	-	100,308

Masters Stipend 500

Sub Rate: \$ 150 per day

Board Approved: Sept. 5, 2019

Long term sub rate: (10 consecutive days) \$ 170 per day

Approved increase: 2.00%

Substitute schedule revised; Dec. 07, 2017

NICASIO SCHOOL DISTRICT CLASSIFIED MANAGEMENT SALARY SCHEDULE

Effective 7-1-2019

POSITION		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10
Chief Business Official	Annual	98,374	100,341	102,348	104,395	106,483	108,613	110,785	113,001	115,261	117,566
	Daily	401.53	409.56	417.75	426.10	434.62	443.32	452.18	461.23	470.45	479.86
	Hourly	50.19	51.20	52.22	53.26	54.33	55.42	56.52	57.65	58.81	59.98
Office Manager	Annual	74,974	76,481	78,011	79,562	81,158	82,775	84,435	86,118	87,844	89,591
	Daily	306.02	312.17	318.41	324.74	331.26	337.86	344.63	351.50	358.55	365.68
	Hourly	38.25	39.02	39.80	40.59	41.41	42.23	43.08	43.94	44.82	45.71

245 day year including holidays and vacation

NICASIO SCHOOL DISTRICT CLASSIFIED / OTHER SALARY SCHEDULE

Effective 7-1-2019

DRAFT

POSITION	Hourly Rate STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10
Custodian	42.21	43.05	43.90	44.79	45.68	46.59	47.53	48.47	49.44	50.44
Business Office Assistant	27.96	29.35	30.81	32.35	33.98	35.68	37.46	39.33	41.30	43.36
Classroom Aide/ Yard Duty	17.84	18.20	18.56	18.93	19.31	19.70	20.09	20.49	20.90	21.32
Spanish Language Expert	40.60	41.41	42.24	43.08	43.93	44.82	45.71	46.62	47.56	48.51
Subject Area Specialist	33.45	35.15	36.92	38.79	40.75	42.81	44.97	45.87	46.79	47.73

Substitute rates:

Subject Area Specialist 33.45

Classified support staff 17.84

Board Approved: Sept. 5, 2019

Approved increase: 2.00%

Nicasio School District

Since 1862

Agenda Item # 5c

Board of Trustees

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

To: Nicasio School District Board of Trustees
From: Margie Bonardi, Interim CBO
Date: Sept. 5, 2019
Re: 2018-19 Unaudited Actuals

Objective: To prepare year-end financial statements as of June 30th

Background: The Unaudited Actuals is a report of activities in all District Funds, identifying unspent funds or reserves. This information is used by our external auditor to prepare the official Audit Report for the 2018-19 fiscal year.

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

Recommendation: Staff recommends approval of the district's Unaudited Actuals.

NICASIO 2018-19 UNAUDITED ACTUALS

2018-19 Unaudited Actuals

	2018-19 Adopted	2018-19 1st Interim	2018-19 2nd Interim	2018-19 Unaudited Actuals	2018-19 Differences Adopted to Unaudited Actuals	
LCFF Sources	700,372	708,223	708,223	720,499	20,127	
Federal Revenues	20,674	20,405	20,347	20,397	(277)	
State Revenues	42,798	50,598	51,910	85,115	42,317	* Strs/Pers on behalf
Local Revenues	277,247	281,474	286,718	282,672	5,425	
Total Revenues	1,041,091	1,060,700	1,067,198	1,108,683	67,592	
Certificated	295,075	292,330	293,330	293,684	(1,391)	
Classified	172,959	170,867	172,867	173,995	1,036	
Benefits	160,483	159,296	159,645	190,673	30,190	*Strs/Pers on behalf
Supplies	26,876	51,724	46,992	34,512	7,636	
Services	282,558	256,633	270,828	264,705	(17,853)	
Capital Outlay	-	-	-	-	-	
Transfers to Agencies	130,976	130,976	113,210	105,917	(25,059)	
Total Expenditures	1,068,927	1,061,826	1,056,872	1,063,486	(5,441)	
Net Change	(27,836)	(1,126)	10,326	45,197	73,033	
Beginning Fund Balance	362,996	431,939	431,939	431,939	-	
Ending Fund Balance	<u>335,160</u>	<u>430,813</u>	<u>442,264</u>	<u>477,136</u>	<u>46,323</u>	

* STRS/PERS on behalf payments: entry only at year end to record district share of State pension liability

STRS/ \$51,317 PERS/ \$6,870 **TOTAL: \$58,187**

Components of Ending Fund Balance

	2018-19 Adopted	2018-19 1st Interim	2018-19 2nd Interim	2018-19 Unaudited Actuals	2018-19 Differences
Restricted	18,975	15,286	13,387	31,428	12,453
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	-
Board Reserve for Tentative Negotiations Agree				10,655	
Undesignated/Unappropriated	68,966	168,308	181,658	187,834	19,526
	<u>335,160</u>	<u>430,813</u>	<u>442,264</u>	<u>477,136</u>	<u>31,979</u>

Economic Uncertainty - state required	5%	6%	6%	6%
Board reserve for uncertainty	13%	13%	13%	13%
Board reserve for Special Education	4%	4%	4%	4%
Board Reserve for Tentative Negotiations Agree				1%
Undesignated/Unappropriated	6%	16%	17%	18%

Marin Schools Property Tax Estimates - 2018-19 P2 vs Annual

	P-2 J-29B		ANNUAL J-29B		\$ DIFFERENCE		% DIFFERENCE				
	Secured	Total	Secured	Total	Secured	Total	Secured	Total	Corte Madera Village Impact	Impact due to other factors	
Bolinas-Stinson Union	2,967,964.41	3,039,005.94	3,008,267.70	3,079,309.23	40,303.29	40,303.29	1.36%	1.33%	26,388.92	13,914.37	0.47%
Dixie Elementary	14,454,962.43	15,374,928.13	14,679,066.77	15,701,115.00	224,104.34	326,186.87	1.55%	2.12%	128,258.27	95,846.07	0.66%
Kentfield Elementary	8,900,603.90	9,171,118.38	9,018,831.51	9,303,935.85	118,227.61	132,817.47	1.33%	1.45%	79,162.60	39,065.01	0.44%
Laguna Joint Elementary	55,073.14	48,919.03	58,963.62	51,327.38	3,890.48	2,408.35	7.06%	4.92%	108.37	3,782.11	6.87%
Lagunitas Elementary	2,075,801.83	2,125,414.49	2,108,662.36	2,158,275.01	32,860.53	32,860.52	1.58%	1.55%	18,412.05	14,448.48	0.70%
Larkspur-Corte Madera	10,321,061.49	8,379,428.43	10,465,502.71	8,300,625.59	144,441.22	(78,802.84)	1.40%	-0.94%	91,726.41	52,714.81	0.51%
Lincoln Elementary	126,184.42	134,911.43	131,008.96	140,753.49	4,824.54	5,842.06	3.82%	4.33%	448.18	4,376.36	3.47%
Mill Valley Elementary	21,752,672.12	22,428,203.14	22,045,041.24	22,756,955.15	292,369.12	328,752.01	1.34%	1.47%	193,437.23	98,931.89	0.45%
Nicasio	656,733.93	672,419.10	667,013.34	682,698.51	10,279.41	10,279.41	1.57%	1.53%	5,826.24	4,453.17	0.68%
Novato Unified	38,644,823.39	33,784,439.25	39,222,502.36	33,895,622.61	577,678.97	111,183.36	1.49%	0.33%	343,097.89	234,581.08	0.61%
Reed Union Elementary	15,753,568.42	16,130,964.20	15,954,998.23	16,332,394.00	201,429.81	201,429.80	1.28%	1.25%	140,187.77	61,242.04	0.39%
Ross Elementary	4,670,249.25	4,782,153.47	4,729,065.22	4,840,969.44	58,815.97	58,815.97	1.26%	1.23%	41,568.14	17,247.83	0.37%
Ross Valley Elementary	11,969,741.47	10,163,434.48	12,128,947.92	10,128,473.93	159,206.45	(34,960.55)	1.33%	-0.34%	106,457.72	52,748.73	0.44%
San Rafael City Elementary	24,305,468.50	20,893,258.09	24,702,237.47	20,933,644.00	396,768.97	40,385.91	1.63%	0.19%	215,471.74	181,297.23	0.75%
San Rafael City High	26,041,714.06	27,054,537.84	26,460,403.58	27,269,382.39	418,689.52	214,844.55	1.61%	0.79%	230,924.89	187,764.63	0.72%
Sausalito Marin City	6,499,262.50	6,716,456.30	6,591,514.53	6,841,982.35	92,252.03	125,526.05	1.42%	1.87%	57,748.60	34,503.43	0.53%
Shoreline Unified	8,726,878.11	8,979,580.43	8,900,111.23	9,147,136.97	173,233.12	167,556.54	1.99%	1.87%	46,579.95	126,653.17	1.45%
Tamalpais Union High	61,203,785.57	62,723,218.89	62,026,248.49	63,575,025.14	822,462.92	851,806.25	1.34%	1.36%	544,260.60	278,202.32	0.45%
	259,126,548.94	252,602,391.02	262,898,387.24	255,139,626.04	3,771,838.30	2,537,235.02	1.46%	1.00%	2,270,065.59	1,501,772.71	0.58%



Nicasio School District

5555 Nicasio Valley Road, Nicasio, CA 94946

415.662.2184 ☎ / 415.662.2250 📠

DATE: September 5, 2019

TO: Nicasio Board of Trustees, Nancy Neu, Superintendent

FROM: Margie Bonardi, Interim CBO

SUBJECT: 2018-19 Unaudited Actuals

Districts prepare year-end financial statements as of June 30th using the State format known as SACS (State Account Code Structure) for all District funds. This report identifies unspent funds or reserves that are carried forward into future years. This report is also used by our external auditors to prepare the official Audit Report for 2018-19. Our audit is in process at this time and will be completed by December and presented to the Board at the December board meeting.

The attached sheet compares year end Unaudited Actuals to the original budget adopted in June 2018. Other columns include the periodic reports presented in January 2019 (1st Interim) and April 2019 (2nd Interim) that updates revenue and expenditures.

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 2018-19 and the Adopted Budget for 2019-20.

- **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.
- **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.

NICASIO SCHOOL DISTRICT

2018-19 Unaudited Actuals Reports
SACS (State Account Code Structure)

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2018-19 Unaudited Actuals	2019-20 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)	S	
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2018-19 Unaudited Actuals	2019-20 Budget
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals		

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2018-19 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, 2019

To the Superintendent of Public Instruction:

2018-19 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:

Catherine Hawes
Name
Director of Business Services
Title
415-499-5806
Telephone
chawes@marinschools.org
E-mail Address

For School District:

Margie Bonardi
Name
Interim CBO
Title
415-662-2874
Telephone
cbo@nicasioschool.org
E-mail Address

Unaudited Actuals
FINANCIAL REPORTS
2018-19 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	45.84%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	exempt
	ESMOE Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2020-21 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$886,950.25
	Appropriations Subject to Limit	\$886,950.25
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2020-21, subject to CDE approval.	11.09%

NICASIO SCHOOL DISTRICT

2018-19

Unaudited Actuals

FUND 01

General Fund

			2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	720,499.51	0.00	720,499.51	723,179.00	0.00	723,179.00	0.4%
2) Federal Revenue		8100-8299	0.00	20,397.00	20,397.00	0.00	21,102.00	21,102.00	3.5%
3) Other State Revenue		8300-8599	15,448.61	69,666.65	85,115.26	7,375.00	39,710.00	47,085.00	-44.7%
4) Other Local Revenue		8600-8799	12,765.47	269,906.06	282,671.53	19,337.00	264,098.00	283,435.00	0.3%
5) TOTAL, REVENUES			748,713.59	359,969.71	1,108,683.30	749,891.00	324,910.00	1,074,801.00	-3.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	201,412.58	92,271.00	293,683.58	206,628.00	92,275.00	298,903.00	1.8%
2) Classified Salaries		2000-2999	121,681.81	52,312.94	173,994.75	130,228.00	45,902.00	176,130.00	1.2%
3) Employee Benefits		3000-3999	92,198.33	98,474.95	190,673.28	91,276.00	66,953.00	158,229.00	-17.0%
4) Books and Supplies		4000-4999	24,394.93	10,117.02	34,511.95	15,465.00	14,155.00	29,620.00	-14.2%
5) Services and Other Operating Expenditures		5000-5999	185,765.29	78,940.20	264,705.49	196,428.00	68,010.00	264,438.00	-0.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,443.07	97,474.00	105,917.07	7,530.00	112,388.00	119,918.00	13.2%
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			633,896.01	429,590.11	1,063,486.12	647,555.00	399,683.00	1,047,238.00	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			114,817.58	(69,620.40)	45,197.18	102,336.00	(74,773.00)	27,563.00	-39.0%
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	(56,568.88)	56,568.88	0.00	(72,797.00)	72,797.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(56,568.88)	56,568.88	0.00	(72,797.00)	72,797.00	0.00	0.0%

			2018-19 Unaudited Actuals			2019-20 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			58,248.70	(13,051.52)	45,197.18	29,539.00	(1,976.00)	27,563.00	-39.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	387,458.97	44,479.79	431,938.76	445,707.67	31,428.27	477,135.94	10.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			387,458.97	44,479.79	431,938.76	445,707.67	31,428.27	477,135.94	10.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			387,458.97	44,479.79	431,938.76	445,707.67	31,428.27	477,135.94	10.5%
2) Ending Balance, June 30 (E + F1e)			445,707.67	31,428.27	477,135.94	475,246.67	29,452.27	504,698.94	5.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	0.00	0.00	0.00	-100.0%
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	31,428.27	31,428.27	0.00	29,452.27	29,452.27	-6.3%
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	190,874.00	0.00	190,874.00	180,219.00	0.00	180,219.00	-5.6%
Board Reserve for Special Education	0000	9780	45,000.00		45,000.00				
Board Reserve for Uncertainty	0000	9780	135,219.00		135,219.00				
Tentative Collective Bargaining Agreem	0000	9780	10,655.00		10,655.00				
Board Reserve for Special Education	0000	9780				45,000.00		45,000.00	
Board Reserve for Uncertainty	0000	9780				135,219.00		135,219.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	253,833.67	0.00	253,833.67	295,027.67	0.00	295,027.67	16.2%

			2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
G. ASSETS									
1) Cash									
a) in County Treasury		9110	505,022.07	31,930.59	536,952.66				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	1,000.00	0.00	1,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,005.35	16,398.75	17,404.10				
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			507,027.42	48,329.34	555,356.76				
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	61,319.75	16,901.07	78,220.82				
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			61,319.75	16,901.07	78,220.82				
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)			445,707.67	31,428.27	477,135.94				

			2018-19 Unaudited Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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	8,212.00	0.00	8,212.00	7,708.00	0.00	7,708.00	-6.1%
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	3,054.34	0.00	3,054.34	3,054.00	0.00	3,054.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	667,013.34	0.00	667,013.34	669,761.00	0.00	669,761.00	0.4%
Unsecured Roll Taxes		8042	12,155.55	0.00	12,155.55	12,593.00	0.00	12,593.00	3.6%
Prior Years' Taxes		8043	475.28	0.00	475.28	474.00	0.00	474.00	-0.3%
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			730,499.51	0.00	730,499.51	733,179.00	0.00	733,179.00	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%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, LCFF SOURCES			720,499.51	0.00	720,499.51	723,179.00	0.00	723,179.00	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	177.00	177.00	0.00	382.00	382.00	115.8%
Special Education Discretionary Grants		8182	0.00	1,964.00	1,964.00	0.00	2,515.00	2,515.00	28.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,177.00	1,177.00		1,126.00	1,126.00	-4.3%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner									
Program	4203	8290		1,288.00	1,288.00		1,288.00	1,288.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,								
Other NCLB / Every Student Succeeds Act	5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	15,791.00	15,791.00	0.00	15,791.00	15,791.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	20,397.00	20,397.00	0.00	21,102.00	21,102.00	3.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	8,606.00	0.00	8,606.00	1,245.00	0.00	1,245.00	-85.5%
Lottery - Unrestricted and Instructional Materials		8560	6,677.61	2,838.65	9,516.26	5,965.00	2,093.00	8,058.00	-15.3%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	165.00	66,828.00	66,993.00	165.00	37,617.00	37,782.00	-43.6%
TOTAL, OTHER STATE REVENUE			15,448.61	69,666.65	85,115.26	7,375.00	39,710.00	47,085.00	-44.7%

			2018-19 Unaudited Actuals			2019-20 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	196,132.06	196,132.06	0.00	201,593.00	201,593.00	2.8%
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	8,933.39	0.00	8,933.39	4,000.00	0.00	4,000.00	-55.2%
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%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,495.08	53,743.00	55,238.08	1,000.00	42,218.00	43,218.00	-21.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	2,337.00	0.00	2,337.00	2,337.00	0.00	2,337.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		20,031.00	20,031.00		20,287.00	20,287.00	1.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,765.47	269,906.06	282,671.53	19,337.00	264,098.00	283,435.00	0.3%
TOTAL, REVENUES			748,713.59	359,969.71	1,108,683.30	749,891.00	324,910.00	1,074,801.00	-3.1%

			2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	134,907.35	92,271.00	227,178.35	138,792.00	92,275.00	231,067.00	1.7%
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	66,505.23	0.00	66,505.23	67,836.00	0.00	67,836.00	2.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			201,412.58	92,271.00	293,683.58	206,628.00	92,275.00	298,903.00	1.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	15,771.14	52,162.94	67,934.08	21,427.00	45,902.00	67,329.00	-0.9%
Classified Support Salaries		2200	32,753.16	0.00	32,753.16	33,997.00	0.00	33,997.00	3.8%
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	71,776.26	150.00	71,926.26	73,304.00	0.00	73,304.00	1.9%
Other Classified Salaries		2900	1,381.25	0.00	1,381.25	1,500.00	0.00	1,500.00	8.6%
TOTAL, CLASSIFIED SALARIES			121,681.81	52,312.94	173,994.75	130,228.00	45,902.00	176,130.00	1.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	35,027.80	68,227.74	103,255.54	34,939.00	46,774.00	81,713.00	-20.9%
PERS		3201-3202	18,241.07	6,870.00	25,111.07	21,197.00	0.00	21,197.00	-15.6%
OASDI/Medicare/Alternative		3301-3302	11,400.82	4,575.97	15,976.79	14,171.00	4,806.00	18,977.00	18.8%
Health and Welfare Benefits		3401-3402	18,142.05	14,624.97	32,767.02	14,060.00	12,479.00	26,539.00	-19.0%
Unemployment Insurance		3501-3502	161.87	72.13	234.00	151.00	76.00	227.00	-3.0%
Workers' Compensation		3601-3602	9,224.72	4,104.14	13,328.86	6,758.00	2,818.00	9,576.00	-28.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			92,198.33	98,474.95	190,673.28	91,276.00	66,953.00	158,229.00	-17.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,432.64	2,277.42	4,710.06	3,000.00	2,000.00	5,000.00	6.2%
Books and Other Reference Materials		4200	0.00	3,681.95	3,681.95	0.00	2,093.00	2,093.00	-43.2%
Materials and Supplies		4300	16,662.79	4,157.65	20,820.44	11,465.00	5,062.00	16,527.00	-20.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	5,299.50	0.00	5,299.50	1,000.00	5,000.00	6,000.00	13.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			24,394.93	10,117.02	34,511.95	15,465.00	14,155.00	29,620.00	-14.2%
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	7,240.72	1,466.16	8,706.88	5,620.00	1,126.00	6,746.00	-22.5%
Dues and Memberships		5300	1,360.00	0.00	1,360.00	1,725.00	0.00	1,725.00	26.8%
Insurance		5400 - 5450	5,828.00	0.00	5,828.00	6,403.00	0.00	6,403.00	9.9%
Operations and Housekeeping Services		5500	40,599.38	0.00	40,599.38	42,750.00	0.00	42,750.00	5.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,395.97	0.00	10,395.97	7,650.00	0.00	7,650.00	-26.4%
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	110,425.44	77,474.04	187,899.48	120,450.00	66,884.00	187,334.00	-0.3%
Communications		5900	9,915.78	0.00	9,915.78	11,830.00	0.00	11,830.00	19.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			185,765.29	78,940.20	264,705.49	196,428.00	68,010.00	264,438.00	-0.1%

			2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	97,474.00	97,474.00	0.00	112,388.00	112,388.00	15.3%
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		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	2,637.00	0.00	2,637.00	New
Other Debt Service - Principal		7439	8,443.07	0.00	8,443.07	4,893.00	0.00	4,893.00	-42.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,443.07	97,474.00	105,917.07	7,530.00	112,388.00	119,918.00	13.2%
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			633,896.01	429,590.11	1,063,486.12	647,555.00	399,683.00	1,047,238.00	-1.5%

			2018-19 Unaudited Actuals			2019-20 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	(136,568.88)	136,568.88	0.00	(147,797.00)	147,797.00	0.00	0.0%
Contributions from Restricted Revenues		8990	80,000.00	(80,000.00)	0.00	75,000.00	(75,000.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(56,568.88)	56,568.88	0.00	(72,797.00)	72,797.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(56,568.88)	56,568.88	0.00	(72,797.00)	72,797.00	0.00	0.0%

NICASIO SCHOOL DISTRICT
2018-19 Unaudited Actuals

FUND 14
Deferred Maintenance

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	10,000.00	10,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	669.76	500.00	-25.3%
5) TOTAL, REVENUES			10,669.76	10,500.00	-1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	17,732.22	5,000.00	-71.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,732.22	5,000.00	-71.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,062.46)	5,500.00	-177.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,062.46)	5,500.00	-177.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,389.58	36,327.12	-16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,389.58	36,327.12	-16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,389.58	36,327.12	-16.3%
2) Ending Balance, June 30 (E + F1e)			36,327.12	41,827.12	15.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	36,327.12	41,827.12	15.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	36,376.86		
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			36,376.86		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	49.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			49.74		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			36,327.12		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	10,000.00	10,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			10,000.00	10,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	669.76	500.00	-25.3%
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%
TOTAL, OTHER LOCAL REVENUE			669.76	500.00	-25.3%
TOTAL, REVENUES			10,669.76	10,500.00	-1.6%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,732.22	5,000.00	-71.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,732.22	5,000.00	-71.8%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			17,732.22	5,000.00	-71.8%

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

NICASIO SCHOOL DISTRICT
2018-19 Unaudited Actuals
REPORT

FUND 51
Bond Interest and Redemption

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	445.36	0.00	-100.0%
4) Other Local Revenue		8600-8799	247,283.66	0.00	-100.0%
5) TOTAL, REVENUES			247,729.02	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	231,987.50	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			231,987.50	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,741.52	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,991.52	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	226,453.06	241,444.58	6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			226,453.06	241,444.58	6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			226,453.06	241,444.58	6.6%
2) Ending Balance, June 30 (E + F1e)			241,444.58	241,444.58	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	241,444.58	241,444.58	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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	241,444.58		
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			241,444.58		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			241,444.58		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	445.36	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			445.36	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	238,143.52	0.00	-100.0%
Unsecured Roll		8612	5,349.82	0.00	-100.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	1,650.48	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	2,139.84	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%
TOTAL, OTHER LOCAL REVENUE			247,283.66	0.00	-100.0%
TOTAL, REVENUES			247,729.02	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	170,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	61,987.50	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)			231,987.50	0.00	-100.0%
TOTAL, EXPENDITURES			231,987.50	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	750.00	0.00	-100.0%
(d) TOTAL, USES			750.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(750.00)	0.00	-100.0%

NICASIO SCHOOL DISTRICT

2018-19 Unaudited Actuals Reports

- **Lottery Report**
- **Current Expense Formula/Classroom Compensation**
- **Indirect Cost Rate Worksheet**
- **ESSA Maintenance of Effort**
- **Average Daily Attendance**
- **Program Cost Reports**
- **Debt - Long Term Liabilities**
- **Schedule of Capital Assets**
- **Gann Resolution and Report**

Unaudited Actuals
2018-19 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

21 65409 0000000
Form L

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	7,133.67		2,686.45	9,820.12
2. State Lottery Revenue	8560	6,677.61		2,838.65	9,516.26
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		13,811.28	0.00	5,525.10	19,336.38
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	5,306.90		3,681.95	8,988.85
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	2,398.08			2,398.08
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)		7,704.98	0.00	3,681.95	11,386.93
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	6,106.30	0.00	1,843.15	7,949.45
D. COMMENTS:					

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

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

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	293,683.58	301	0.00	303	293,683.58	305	0.00		307	293,683.58	309
2000 - Classified Salaries	173,994.75	311	0.00	313	173,994.75	315	0.00		317	173,994.75	319
3000 - Employee Benefits	190,673.28	321	0.00	323	190,673.28	325	0.00		327	190,673.28	329
4000 - Books, Supplies Equip Replace. (6500)	34,511.95	331	0.00	333	34,511.95	335	8,988.85		337	25,523.10	339
5000 - Services. . . & 7300 - Indirect Costs	264,705.49	341	0.00	343	264,705.49	345	38,827.08		347	225,878.41	349
TOTAL					957,569.05	365	TOTAL			909,753.12	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011.			1100	375
2. Salaries of Instructional Aides Per EC 41011.			2100	380
3. STRS.			3101 & 3102	382
4. PERS.			3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.			3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).			3401 & 3402	385
7. Unemployment Insurance.			3501 & 3502	390
8. Workers' Compensation Insurance.			3601 & 3602	392
9. OPEB, Active Employees (EC 41372).			3751 & 3752	393
10. Other Benefits (EC 22310).			3901 & 3902	396
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).				395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.				396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).				396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.				397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.				46.65%
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)	46.65%
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).	909,753.12
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt

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

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) 28,213.30
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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) 630,138.31

C. Percentage of Plant Services Costs Attributable to General Administration

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

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	67,740.15
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,165.00
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)	4,974.28
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)	74,879.43
9. Carry-Forward Adjustment (Part IV, Line F)	22,800.74
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	97,680.17

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	473,732.23
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	215,044.11
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	68,998.04
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)	7,272.52
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	8,640.00
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)	2,944.00
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)	106,058.72
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)	882,689.62

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)

8.48%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B18)

11.07%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	74,879.43
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.9%) times Part III, Line B18); zero if negative	22,800.74
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.9%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	22,800.74
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	22,800.74

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,063,486.12
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	20,397.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	8,443.07
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				8,443.07
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,034,646.05

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		38.85
B. Expenditures per ADA (Line I.E divided by Line II.A)		26,631.82
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,004,158.90	24,763.47
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,004,158.90	24,763.47
B. Required effort (Line A.2 times 90%)	903,743.01	22,287.12
C. Current year expenditures (Line I.E and Line II.B)	1,034,646.05	26,631.82
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	37.84	37.67	39.97	37.78	37.78	37.78
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	37.84	37.67	39.97	37.78	37.78	37.78
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	1.09	1.18	1.18	1.09	1.09	1.09
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.09	1.18	1.18	1.09	1.09	1.09
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	38.93	38.85	41.15	38.87	38.87	38.87
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

21 65409 0000000
Form PCRAF

	----- 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)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	213,200.89	0.00	111,033.00	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (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)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12			3.00		3.00		
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							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	0.00	0.00	3.00	0.00	3.00	0.00	0.00

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report

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			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	477,148.61	324,233.89	801,382.50	81,873.21		883,255.71
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	67,424.88	0.00	67,424.88	6,888.46		74,313.34
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
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	
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					105,917.07	105,917.07
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)					0.00	0.00
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)						0.00
----	Total General Fund and Charter Schools Funds Expenditures	544,573.49	324,233.89	868,807.38	88,761.67	105,917.07	1,063,486.12

Unaudited Actuals
2018-19
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 2300-2400)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3160 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
Instructional Goals													
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	473,732.23	1,666.22	0.00	0.00	1,750.00	0.00	0.00			0.00	0.00	477,148.61
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	0.00	177.00	0.00	0.00	38,992.00	28,255.00	0.00			0.00	0.00	67,424.88
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
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	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
Total Direct Charged Costs		473,732.23	1,843.22	0.00	0.00	40,742.00	28,255.00	0.00	0.00	0.00	0.00	0.00	544,573.49

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2018-19
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	213,200.89	111,033.00	0.00	324,233.89
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		213,200.89	111,033.00	0.00	324,233.89

Unaudited Actuals
2018-19
Program Cost Report
Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	7,272.52
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	8,640.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	70,684.15
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,165.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	88,761.67
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	544,573.49
2	Total Allocated Costs (from Form PCR, Column 2, Total)	324,233.89
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	868,807.38
C. Direct Charged Costs in Other Funds		
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
D. Total Direct Charged and Allocated Costs (B3 + C5)		868,807.38
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		10.22%

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

21 65409 0000000
Form PCR

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)			0.00		0.00
Other Outgo (Objects 1000-7999)				105,917.07	105,917.07
Total Other Costs	0.00	0.00	0.00	105,917.07	105,917.07

Unaudited Actuals
2018-19 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
Governmental Activities:							
General Obligation Bonds Payable	1,417,125.00		1,417,125.00	231,987.00		1,649,112.00	239,888.00
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	20,509.33		20,509.33		7,936.00	12,573.33	7,530.00
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	1,437,634.33	0.00	1,437,634.33	231,987.00	7,936.00	1,661,685.33	247,418.00
Business-Type Activities:							
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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
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	5,390.00		3,761,014.00
Equipment	28,648.85		28,648.85	6,129.15		34,778.00
Total capital assets being depreciated	4,048,698.15	0.00	4,048,698.15	11,519.15	0.00	4,060,217.30
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	11,519.15	0.00	2,746,412.08
Governmental activity capital assets, net	2,788,781.93	0.00	2,788,781.93	11,519.15	0.00	2,800,301.08
Business-Type Activities:						
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

NICASIO SCHOOL DISTRICT
Nicasio, California

(Education Code Section 60119)

Resolution 2019-20 #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 2018-19 fiscal year and a projected Gann Limit for the 2019-20 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 2018-19 and 2019-20 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 2018-19 and 2019-20 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:

Nayes:

Date:

Signed by the Clerk of the Board: _____

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2017-18 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2017-18 Actual			2018-19 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	899,066.32		899,066.32			886,950.25
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	40.91		40.91			38.93
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2017-18			Adjustments to 2018-19		
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. CURRENT YEAR GANN ADA (2018-19 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2018-19 P2 Report			2019-20 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	38.93		38.93	38.87		38.87
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)			38.93			38.87
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2018-19 Actual			2019-20 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	3,054.34		3,054.34	3,054.00		3,054.00
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)	667,013.34		667,013.34	669,761.00		669,761.00
5. Unsecured Roll Taxes (Object 8042)	12,155.55		12,155.55	12,593.00		12,593.00
6. Prior Years' Taxes (Object 8043)	475.28		475.28	474.00		474.00
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)	196,132.06		196,132.06	201,593.00		201,593.00
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)	878,830.57	0.00	878,830.57	887,475.00	0.00	887,475.00
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)	878,830.57	0.00	878,830.57	887,475.00	0.00	887,475.00

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			6,781.53			6,871.00
OTHER EXCLUSIONS						
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)			6,781.53			6,871.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	47,801.00		47,801.00	47,297.00		47,297.00
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)	47,801.00	0.00	47,801.00	47,297.00	0.00	47,297.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	1,080,206.30		1,080,206.30	1,074,801.00		1,074,801.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	8,933.39		8,933.39	4,000.00		4,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			899,066.32			886,950.25
2. Inflation Adjustment			1.0367			1.0385
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9516			0.9985
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			886,950.25			919,716.19
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			878,830.57			887,475.00
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)			4,671.60			4,664.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			14,901.21			39,112.19
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			14,901.21			39,112.19
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])			7,452.87			3,461.29
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			886,283.44			890,936.29
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)			7,448.34			35,650.90
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			886,283.44			
b. State Subventions (Line D8)			7,448.34			
c. Less: Excluded Appropriations (Line C23)			6,781.53			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			886,950.25			

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

415-662*-2184
Contact Phone Number

NICASIO SCHOOL DISTRICT
2018-19 Unaudited Actuals

TECHNICAL REVIEWS

SACS2019ALL Financial Reporting Software - 2019.2.0
8/21/2019 4:28:44 PM

21-65409-0000000

Unaudited Actuals
2019-20 Budget
Technical Review Checks

Nicasio Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2019ALL Financial Reporting Software - 2019.2.0
8/21/2019 4:29:00 PM

21-65409-0000000

Unaudited Actuals
2018-19 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

EXPORT CHECKS

Checks Completed.

Nicasio School District

Since 1862

Board of Trustees

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

To: Nicasio School District Board of Trustees
From: Margie Bonardi, Interim CBO
Date: Sept. 5, 2019
Re: Gann Limit Calculation and Resolution

Objective: To approve the 2018-19/2019-20 Gann Limit Calculation

Background: On or before September 15th of each year, the governing board of each school district shall adopt a resolution to identify, pursuant to Division 9 of Title I of the Government Code, the estimated appropriations limit for the district for the current fiscal year and the actual appropriations limit for the preceding fiscal year. The Resolution shall be adopted at a regular or special meeting of the governing board.

Funding Source/Cost: Report only, no cost

Recommendation: Staff recommends the approval of the Gann Limit Calculation and Resolution.

NICASIO SCHOOL DISTRICT
Nicasio, California

(Education Code Section 60119)

Resolution 2019-20 #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 2018-19 fiscal year and a projected Gann Limit for the 2019-20 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 2018-19 and 2019-20 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 2018-19 and 2019-20 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: _____

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2017-18 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2017-18 Actual			2018-19 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	899,066.32		899,066.32			886,950.25
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	40.91		40.91			38.93
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2017-18			Adjustments to 2018-19		
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. CURRENT YEAR GANN ADA (2018-19 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2018-19 P2 Report			2019-20 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	38.93		38.93	38.87		38.87
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)			38.93			38.87
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2018-19 Actual			2019-20 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	3,054.34		3,054.34	3,054.00		3,054.00
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)	667,013.34		667,013.34	669,761.00		669,761.00
5. Unsecured Roll Taxes (Object 8042)	12,155.55		12,155.55	12,593.00		12,593.00
6. Prior Years' Taxes (Object 8043)	475.28		475.28	474.00		474.00
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)	196,132.06		196,132.06	201,593.00		201,593.00
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)	878,830.57	0.00	878,830.57	887,475.00	0.00	887,475.00
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)	878,830.57	0.00	878,830.57	887,475.00	0.00	887,475.00

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			6,781.53			6,871.00
OTHER EXCLUSIONS						
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)			6,781.53			6,871.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	47,801.00		47,801.00	47,297.00		47,297.00
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)	47,801.00	0.00	47,801.00	47,297.00	0.00	47,297.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	1,108,683.30		1,108,683.30	1,074,801.00		1,074,801.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	8,933.39		8,933.39	4,000.00		4,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			899,066.32			886,950.25
2. Inflation Adjustment			1.0367			1.0385
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9516			0.9985
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			886,950.25			919,716.19
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			878,830.57			887,475.00
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)			4,671.60			4,664.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			14,901.21			39,112.19
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			14,901.21			39,112.19
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])			7,259.88			3,461.29
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			886,090.45			890,936.29
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)			7,641.33			35,650.90
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			886,090.45			
b. State Subventions (Line D8)			7,641.33			
c. Less: Excluded Appropriations (Line C23)			6,781.53			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			886,950.25			

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Keely Bosler, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			886,950.25			919,716.19
12. Appropriations Subject to the Limit (Line D9d)			886,950.25			

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

Margaret Bonardi
Gann Contact Person

415-662*-2184
Contact Phone Number

Nicasio School District

Since 1862

Agenda Item # 5e.

Board of Trustees

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

To: Nicasio School District Board of Trustees
From: Margie Bonardi, Interim CBO
Date: Sept. 5, 2019
Re: Education Protection Account Expenditure Report 2018-19

Objective: As prescribed by law, the district must report the actual expenditures of Proposition 30 funding at the end of the fiscal year.

Background: These funds, which are deposited in the Education Protection Account were expended for the support of the school district and do not include any administrative costs. This expenditure report is required to be published on its Internet website as an accounting of how much money was received from the Education Protection Account and how this money was spent.

Funding Source/Cost: Education Protection Account (EPA) \$ 8,212

Recommendation: Staff recommends approval of the actual expenses for the 2018-19 EPA account

Actual Expenditures through: June 30, 2019

For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	8,212.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		8,212.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	3,571.00
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
TOTAL EXPENDITURES AND OTHER FINANCING USES		8,212.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

Nicasio School District

Since 1862

Agenda Item # 5f

Board of Trustees

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

To: Nicasio School District Board of Trustees
From: Margie Bonardi, Interim CBO
Date: Sept. 5, 2019
Re: Parcel Tax Expenditure Report -

Objective: Information Item: Parcel Tax comparison report of actual expenditures from 2008-09 to the present, 2018-19.

Background: Measure B Parcel Tax was originally passed by Nicasio residents in 2008-09. The measure was renewed in 2014-15.

Funding Source/Cost: District Parcel Tax Measure B report outlines costs and categories of expenditure.

Recommendation: NA

Parcel Taxes

Parcel taxes are allocated on the Teeter Plan

DOF pays 99% of the roll

Teeter plan pays 55%, 40% and 4%

Nicasio's parcel tax was approved by the voters on June 8, 2008 and implemented in the 2008-09 year with an initial rate of \$375 and an annual 4% inflation factor

On May 5, 2015 the District held a special election (mail-in ballots only) to replace the existing parcel tax with a new tax effective July 1, 2015 increasing the 2014-15 rate by \$99 for a new base rate of \$573.46 with a 3% annual inflation factor.

	2014-15	2015-16	2016-17	2017-18
Rate per parcel	474.46	573.46	590.66	608.38
annual increase		99	17.2	17.72

2015-16 and MYP budget estimates

Assume the exemptions will stay the same and 323 parcels will pay the tax
Budget at 99% of total due

153,251	183,375	188,875	194,542
	20%	3%	3%

2014-15

	Dec-14	Apr-15	Jun-15	Total	
Actual	84,288	61,300	6,130	151,718	
Budget	155,951	155,951	155,951	155,951	
Actual % of budget	54%	39%	4%	97%	
budget based on actual	153,251	153,250	153,250	153,251	2%
Teeter dist rate	55%	40%	4%	99%	
Reduce budget for estimated actuals				(2,700)	

# Parcels -budget/rate	323.00
Total parcels	366.00
Total exemptions	43.00

2013-14

	82,804	60,221	7,527	150,552
% of final total	55%	40%	5%	
rate per parcel	456.24			
# Parcels -budget/rate	330.00			
Total parcels	366.00			
Total exemptions	36.00			

Nicasio School District

Since 1862

Board of Trustees

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

To: Nicasio School District Board of Trustees
From: Margie Bonardi, Chief Business Official
Date: Sept. 5, 2019
Re: Action: Resolution 2019-20 #2 Authorization to Sign on Behalf of the Governing Board

Objective:

To authorize staff to sign on behalf of the Board for Payroll and Retirement, Cash Receipt/Disbursement Authorization, Attendance Reporting, and State and Federal Reporting

Background:

School districts require formal "Authorization to Sign" on behalf of the Board of Trustees. The following individual is being added as an authorized signator:

- Nancy Neu, Interim Superintendent

Funding Source/Cost:

NA

Recommendation:

Staff recommends approval of Resolution 2019-20 #2 Authorization to Sign on Behalf of the Governing Board for the individuals named above.

RESOLUTION 2019-20 #2
of the Governing Board of the

NICASIO _____ School/College District
County of Marin, State of California

AUTHORIZATION TO SIGN ON BEHALF OF THE GOVERNING BOARD

NICASIO, California
City

September 5, 2019
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 July 1, 2019 - June 30 2020 (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.

Nancy Neu

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

Name (Typed)

Interim 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
---------------------------------	-----

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):

_____	_____	_____
_____	_____	_____
_____	_____	_____



Mary Jane Burke

Marin County Superintendent of Schools

Business Services Department

Business Bulletin 19-29

Authorization to Sign Memo

April 11, 2019

The members of the governing board of each district may authorize the officers or employees of the district to sign orders and other documents on behalf of the governing board.

Please complete and forward the attached Authorization to Sign on Behalf of the Governing Board form to Adriane Lommel at the Marin County Office of Education no later than June 28, 2019. The County Office requires original signatures to be on file.

If there are updates to your district's authorized signatures throughout the year, please submit a new form to our office. Attached to this bulletin is the fillable form.

If you have any questions, please call Carolina Rodriguez at (415) 491-6661.



**CALIFORNIA DEPARTMENT
OF EDUCATION**

1430 N STREET, SACRAMENTO, CA 95814-5901 • 916-319-0800 • WWW.CDE.CA.GOV

TONY THURMOND
STATE SUPERINTENDENT OF
PUBLIC INSTRUCTION

Agenda Item # 7a.

July 25, 2019

RECEIVED

JUL 31 2019

by Nicasio School

Jan La Torre-Derby, Interim Superintendent
Nicasio School District
P.O. Box 711
Nicasio, CA 94946-0711

Dear Superintendent La Torre-Derby:

Subject: Request for Allowance of Attendance Due to Emergency Conditions
(Fiscal Year 2018–2019), Form J-13A

The California Department of Education (CDE) has approved the request for three emergency days on January 17, 2019 and February 14–15, 2019, at Nicasio. These school closure days may be used to meet the instructional time requirements pursuant to California *Education Code* sections 46200, 46201, 46207, and/or 46208.

In addition, the number of school closure days in the past five years due to inclement weather indicate that similar conditions will predictably force Nicasio to close one day each year. As such, the CDE suggests that one day be built into the school calendar at the next opportunity given that statute only allows the CDE to approve “unforeseeable” conditions.

This letter and copy of the original Form J-13A should be used to substantiate compliance with statutory instructional time requirements. A copy of this letter and Form J-13A have been emailed to all contact persons listed on the form. Information on how to report average daily attendance as a result of this approval is available in the Reporting Approvals Section of the Form J-13A Frequently Asked Questions (FAQ) at <https://www.cde.ca.gov/fq/aa/pa/formj13afaq.asp>. Any additional questions not addressed in the FAQs should be emailed to attendanceaccounting@cde.ca.gov.

Sincerely,

Elizabeth Dearstyne, Associate Director
School Fiscal Services Division

ED:at

cc: Mary Jane Burke, County Superintendent of Schools, Marin County Office of
Education