## Nicasio School District

Since 1862

#### **Board of Trustees**

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

### <u>AGENDA</u>

#### Regular Meeting of the Nicasio School District Board of Trustees

#### Wednesday, September 9, 2020 5pm

#### Nicasio School Library, 5555 Nicasio Valley Road, California

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

#### 1. **OPENING BUSINESS**

- a. Call to Order (Michelle Rutledge Board President)
- 2. Approval and Adoption of Open Session Agenda (Board President Rutledge)

#### 3. Reports

a. Trustee/Superintendent/Principal Announcements

#### 4. Public Comment

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

#### 5. Consent Agenda

- a. Approval of Minutes: June 18, 2020 Special and Regular Meetings, and August 11, 2020 Special Meeting of the Board of Trustees (Interim Supt. Neu)
- b. Ratify Warrants Paid: June-August, 2020 (CBO Bonardi)
- c. Approval of Interdistrict Transfer Request Out of NSD for 2020-21
  IDTX 20-21-03
- d. Approval of 2019 Consumer Confidence Report of Drinking Water System
- 6. Public Hearing on the Nicasio School District 2020-21 Learning Continuity and Attendance Plan including the Budget Overview for Parents: The Board will hold a public hearing to solicit the recommendations and comments of members of the public regarding the specific actions and expenditures proposed to be included in Nicasio School District's 2020-21 Learning Continuity and Attendance Plan.

#### 7. Action

- a. Consider Approval of Unaudited Actuals for Fiscal Year Ending Jun 30, 2020 (CBO Bonardi) *Discussion/Action*
- b. Consider Approval of Resolution 2020-21 #1 for Gann Limit (CBO Bonardi) Discussion/Action

- c. Consider Approval of 2020-21 Consolidated Application for Federal Funding (CBO Bonardi) *Discussion/Action*
- d. Consider Approval of Parcel Tax Expenditure Report (CBO Bonardi) Discussion/Action
- e. Consider Approval of Education Protection Account (EPA) Actual Expenditures for 2019-20 (CBO Bonardi) *Discussion/Action*
- f. Consider Approval of 2020-21 Contract Services Agreement Between Marin County Office of Education and Nicasio School District for Psychologist and Nurse Services (CBO Bonardi) Discussion/Action
- g. Consider Approval of Revised 2020-21 Annual Calendar (Interim Supt. Neu) Discussion/Action

#### 8. Conclusion

- a. Agenda items for upcoming Board Agenda
- 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 <u>office@nicasioschool.org</u>. Notification at least 48 hours prior to the meeting will better enable the District to make reasonable accommodations in accordance with the Americans with Disabilities Act.

# Nicasio School District

Since 1862

**Board of Trustees** 

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

#### MINUTES

Special Meeting 5pm and

**Regular Meeting 5:10pm** 

#### Thursday, June 18, 2020 5:00pm

Nicasio School Library, 5555 Nicasio Valley Road, California

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

- 1. Special Meeting Call to Order at 5:05pm
  - a. Roll Call Present (via videoconference): Trustees Elaine Doss, Mark Burton and Michelle Rutledge Also in attendance (via videoconference): Interim Superintendent Nancy Neu, Principal Barbara Snekkevik, Chief Business Official Margie Bonardi and District Secretary/Office Manager Mikki McIntyre
  - b. Patriotic Moment in recognition of free speech.
- Approval and Adoption of Special Meeting Agenda <u>Action</u>: M/S: Doss/Burton to approve and adopt Special Meeting Agenda Vote: 3/0 Ayes: Doss, Burton and Rutledge; Noes: None
- PUBLIC HEARING on the Nicasio School District 2020-21 Proposed Budget: The Board held a public hearing regarding the Nicasio School District 2020-21 Proposed Budget. There was no public in attendance. Hearing was closed at 5:09pm. <u>Action</u>: M/S: Burton/Doss to close Public Hearing and adjourn Special Meeting Vote: 3/0 Ayes: Doss, Burton and Rutledge; Noes: None
- 4. Regular Meeting Call to Order at 5:10pm
- Approval and Adoption of Open Session Agenda (Board President Rutledge) <u>Action</u>: M/S: Doss/Burton to approve and adopt Regular Meeting Agenda Vote: 3/0 Ayes: Doss, Burton and Rutledge; Noes: None

#### 6. Reports

- a. Trustee/Superintendent/Principal Announcements
  - Interim Supt. Neu said it is good to see everyone (virtually) at this final Board meeting of the school year. She provided the following report:
    - The final draft of the state's guidelines for school re-opening has been released. A meeting hosted by Dr. Matt Willis and Marin County Schools Superintendent Mary Jane Burke is scheduled for June 19 to review the document. The guidelines are broad, focusing on a set of principles centered on safety. The guiding principle is that the best place for children is in school. It has been detrimental for schools to be closed, as there has been a loss of

instruction. The county health department will provide "guardrails" to help schools reopen.

- At the elementary level, there will be stable cohorts, which have changed from a previous maximum of 12 to 28 for Gr. TK-3; 31 for Gr. 4-5; and 33 for Gr. 6-8. No mixing of cohorts. It will be critical for staff and students to wear masks and keep socially distant.
- Specialists and teachers can move from cohort to cohort, but students cannot. This is important for tracking and tracing. If a cohort develops a positive case, the cohort will quarantine for 14 days, but not the whole school. No non-essential visitors, volunteers or parents on campus.
- The school will implement health screenings for everyone daily; maximize use of outdoor instructional spaces; cleaning of equipment and facilities between uses; 4.5'-5.5' distancing between students and 6' for adults; all students to face the same direction; masks required for all; and push-in for special education services. Daily temperature screening is optional.
- All staff working with students will be tested prior to start of the school year and re-tested every two months. That plan can change. Mobile testing will be provided, and students may be included, if necessary.
- o A school point person will report directly to the Marin County Health Department.
- Some classrooms will need to be reconfigured; arrival, departure and recess times staggered; and enter/exit routes established to ensure physical distancing.
- The District's draft school re-opening plan will be revised to reflect the new state guidelines. If a family doesn't feel comfortable sending their child(ren) to school, they may choose to keep student(s) home and remote academic instruction will be provided, possibly through a countywide program. Such students might also meet with the teacher after school to get extra help.
- All staff are required to come back to work unless they provide medical authorization verifying a pre-existing medical condition. The District will follow state rules and regulations.
- Principal Snekkevik reported the following:
  - Principal Snekkevik said she is pleased that the classroom groups can be kept the same as in the past, adding that the school is fortunate to have supportive staff, small classes, and large, beautiful outdoor spaces.
  - In response to inquiries about specifics such as single use bathrooms, drinking fountains, etc., she noted that a staff training in August will address those protocols.
  - o The plan will be modified by the administrative team and shared with parents.
  - Principal Snekkevik also reported a meeting held with families on June 15 via Zoom. Ten families participated and shared their questions about the upcoming school year. There were no outright objections from parents about returning to school. Several parents asked what will happen if a child does not return to school for whatever reason. Discussions are underway about how to support such students, and it may be possible to use existing technology so they can participate during live instruction. There may also be some restructuring to the school day to allow remote learning students to come to campus one afternoon a week to meet with teachers after other students have been dismissed. Those plans are yet to be ironed out.
  - This year's year-end (virtual) kite day was a big success. Families were asked to take photos
    or videos of students flying kites or blowing bubbles at home and submit them. All images
    were posted on the school website. It turned out very sweet. A lot of parents said how
    excited they were to end the year on such a positive note.

- Following the last day of school, the staff got together for a socially distant gathering to recognize two departing team members - Erica Sommers, who is retiring, and Alice Ballery, who has secured a full-time teaching position.
- Preparations and cleaning for the 2020-21 school year are in process.
- The MPR will be used for a July 15<sup>th</sup> Red Cross blood drive, which will be a great opportunity for the community.
- A recent parent survey about their experiences with remote learning did not make it into the Board packet. Of the 17 surveys returned, the majority of parents said the experience was working overall.
- The 2020 8<sup>th</sup> Grade Graduation Ceremony was held virtually and is posted on the school website. Trustee Burton said he felt the video was great.
- o The Board thanked Interim Supt. Neu and Principal Snekkevik for their respective reports.
- b. **Update on Covid-19 and its Impact on Nicasio School** *This subject was discussed during the preceding reports by the interim superintendent and principal.*
- 7. Public Comment There were no public comments.

#### 8. Consent Agenda

- a. Approval of Minutes: June May 7, 2020 Regular Meeting of the Board of Trustees
- b. Ratify Warrants Paid: May 2020
- c. Quarterly Report on Williams Uniform Complaints: Apr-June 2020
- d. Approve Interdistrict Transfer Requests into NSD for 2020-21
  - IDT 20-21-08
  - IDT 20-21-09
  - IDT 20-21-10
- e. Approve Interdistrict Transfer Requests out of NSD for 2020-21
  - IDTX 20-21-01
  - IDTX 20-21-02
- f. Personnel Action
- g. Approve 2020-21 Certificate of Signatures *Discussion:* In response to a trustee inquiry about why warrants were issued to families, it was explained that the payments were refunds for field trips cancelled due to the COVID-19 school closure.

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

#### 9. Action

- Approve 2020-21 Budget Adoption Reserve Form Discussion: CBO Bonardi said the form details why the District needs to have reserves greater than the minimum required reserve. The District's minimum reserve is \$71,000, which would possibly cover two months' payroll. She noted that districts with any kind of healthy reserve will be far better served, not just in 2020-21, but also the next few years out, primarily due to cash flow concerns. <u>Action</u>: M/S: Burton/Doss to approve 2020-21 Budget Adoption Reserve Form Vote: 3/0 Ayes: Doss, Burton and Rutledge; Noes: None
- b. **Consider Adoption of 2020-21 Budget** *Discussion:* CBO Bonardi noted that this was a very challenging document to put together because the circumstances keep changing. It is therefore, a "best guess" budget based on the revision that the governor is proposing. She reported the following:

- NSD is in fairly decent shape because when cohort class sizes of 12 and 15 were being developed for next year, the District already had those class sizes. Other school districts are doing massive layoffs right now because they don't know what their staffing needs will be next year.
- Some of the proposed increases are for custodian and maintenance supplies related to COVID-19.
- It is still uncertain what will happen with property taxes. The county assessor provided an assumption of a 2% property tax increase. The MYP follows the advice of the county treasurer, MCOE and the department of finance to budget parcel and property taxes flat. This year is projected to be better than the next two years out.
- The District is saving on salaries this year, having gone from three and a half teachers to three. The lost position is not being replaced. The parcel tax paid for one certificated teacher salary and benefits. There is a new teacher in that role and there is an ending balance of \$60,000 for the parcel tax that hasn't been budgeted. According to the most recent parcel tax ballot measure, those funds can be used for anything the school needs as long as it enhances the staffing and programs. That balance will carry into the MYP.
- CBO Bonardi said the governor cautioned that this year's budget is very difficult to
  predict. She noted that based on the current reserves, the District is in a good
  position to withstand any changes that may happen, especially in the first year.
  There will be changes in September, she added, at which time a budget revision is
  likely. The governance team thanked CBO Bonardi for all the work she has done on
  the budget.

<u>Action</u>: **M/S: Burton/Doss** to approve adoption of the 2020-21 Budget **Vote: 3/0** Ayes: Doss, Burton and Rutledge; Noes: None

- c. Approve Resolution 2019-20 #7 Regarding Budget Transfer of Funds for Year End Closing Discussion: CBO Bonardi said the resolution will be especially useful in closing the budget this year, as there will be more than the normal changes back and forth between funding streams. <u>Action</u>: M/S: Doss/Burton to approve Resolution 2019-20 #7 Regarding Budget Transfer of Funds for Year End Closing ROLL CALL Vote: 3/0 Ayes: Doss, Burton and Rutledge; Noes: None
- d. Approve Resolution 2019-20 #8 Authorization to Sign on Behalf of the Governing Board for 2020-21

<u>Action</u>: **M/S**: **Burton/Doss** to approve Resolution 2019-20 #8 Authorization to Sign on Behalf of the Governing Board for 2020-21 ROLL CALL Vote: 3/0 Ayes: Doss, Burton and Rutledge; Noes: None

- e. Approve Resolution 2019-20 #9 Tax Anticipation Note (TAN) <u>Action</u>: M/S: Burton/Doss to approve Resolution 2019-20 #9 Tax Anticipation Note (TAN) ROLL CALL Vote: 3/0 Ayes: Doss, Burton and Rutledge; Noes: None
- f. Approve Resolution 2019-20 #10 Regarding the Education Protection Account (EPA) for 2020-21

<u>Action</u>: **M/S**: **Doss/Burton** to approve Resolution 2019-20 #10 Regarding the Education Protection Account (EPA) for 2020-21 **ROLL CALL Vote: 3/0** Ayes: Doss, Burton and Rutledge; Noes: None g. Approve 2019-20 Memorandum of Understanding between Nicasio School District and Ross Valley Charter School Discussion: CBO Bonardi explained that a District resident attended Ross Valley Charter School (RVCS) for two weeks during 2019-20. RVCS is a state-sponsored charter which can collect from NSD the cost of educating a District resident. Once the resolution is approved, the District will reimburse RVCS approximately \$700, which is a percentage of the student's attendance cost.

<u>Action</u>: **M/S: Burton/Doss** to approve 2019-20 Memorandum of Understanding between Nicasio School District and Ross Valley Charter School **Vote: 3/0** Ayes: Doss, Burton and Rutledge; Noes: None

h. COVID-19 Operations Written Report for Nicasio School District Discussion: Board President Rutledge noted that this item was discussed earlier in the meeting. Principal Snekkevik said that as noticed, there is no LCAP at this time, however, there is a new requirement that every district answer and submit five questions related to COVID-19 operations. The document will be posted on the District website and submitted to MCOE. <u>Action</u>: M/S: Doss/Burton to approve COVID-19 Operations Written Report for Nicasio School

District Vote: 3/0 Ayes: Doss, Burton and Rutledge; Noes: None

- Approve Marin County Data Processing Consortium 2020-21 QSS Business and Financial Data Processing Services Discussion: CBO Bonardi said all county districts except Novato run their data processing through MCOE and pay based upon each district's ADA. <u>Action</u>: M/S: Doss/Burton to approve Marin County Data Processing Consortium 2020-21 QSS Business and Financial Data Processing Services Vote: 3/0 Ayes: Doss, Burton and Rutledge; Noes: None
- j. Approve Marin County Aeries SIS Consortium 2020-21 Contract Services for Basic Aeries Hosting Services *Discussion:* CBO Bonardi said Aeries is the attendance system hosted by MCOE which is used by the District..

<u>Action</u>: **M/S: Doss/Burton** to approve Marin County Aeries SIS Consortium 2020-21 Contract Services for Basic Aeries Hosting Services **Vote: 3/0** Ayes: Doss, Burton and Rutledge; Noes: None

- Approve 2020-21 Silyco Proposal for Technology Support Services
   <u>Action</u>: M/S: Doss/Burton to approve 2020-21 Silyco Proposal for Technology Support
   Services Vote: 3/0 Ayes: Doss, Burton and Rutledge; Noes: None
- Approve 2020-21 Memorandum of Understanding between Nicasio School District and Bay Area Community Resources
   <u>Action</u>: M/S: Burton/Doss to approve 2020-21 Memorandum of Understanding between
   Nicasio School District and Bay Area Community Resources Vote: 3/0 Ayes: Doss, Burton and
   Rutledge; Noes: None
- m. Approve Principal Contract for 2020-21
   <u>Action</u>: M/S: Doss/Burton to approve Principal Contract for 2020-21 Vote: 3/0 Ayes: Doss, Burton and Rutledge; Noes: None
- n. Approve Plan to Re-Open School for 2020-21 <u>No action taken</u> The District is awaiting updated state and county guidelines. The school reopening plan will be revised accordingly and presented at an upcoming Board meeting.

- o. Second Reading BP/AR 6158 Independent Study Discussion: A trustee noted that there is no reference to Independent Study for travel in one section, yet it is mentioned in a subsequent section. Principal Snekkevik explained that the mention of Independent Study travel is included in the detailed Administrative Regulations rather than the Board Policy, which is broader. Interim Supt. Neu thanked Trustee Doss for forwarding a template form for Independent Study, noting it is a beginning document that will be revised. <u>Action</u>: M/S: Doss/Burton to approve BP/AR 6158 Independent Study Vote: 3/0 Ayes: Doss, Burton and Rutledge; Noes: None
- p. Second Reading AR 6183 Home and Hospital Instruction
   <u>Action</u>: M/S: Burton/Doss to approve AR 6183 Home and Hospital Instruction Vote: 3/0
   Ayes: Doss, Burton and Rutledge; Noes: None

#### 10. Conclusion

- a. Other Business
  - With regard to re-opening plans, Interim Supt. Neu said she will forward any updates from the county to the Board. As the District plan is revised, it too will be shared with the Board. She encouraged the trustees to provide feedback and ask any questions they may have. She recommended informing families that the traditional cohorts will be kept intact. Principal Snekkevik will share the new health department guidelines and let families know that the District's plan will be revised accordingly.

#### b. Agenda Planning

- A Special Board meeting will be held August 11 at 10am (via teleconference) to consider an update of the school re-opening plan
- Agenda Items for September 2020
  - Unaudited Actuals

#### c. Adjournment

Action: M/S: Doss/Burton to adjourn meeting at 6:40pm Vote: 3/0 Ayes: Doss, Rutledge; Noes: None

Respectfully Submitted,

Mikki McIntyre

Unadopted Adopted

Elaine Doss, Board Clerk

## Nicasio School District

Since 1862

#### **Board of Trustees**

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

### MINUTES

#### Regular Meeting of the Nicasio School District Board of Trustees

#### Tuesday, August 11, 2020 10:00am

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

#### 1. OPENING BUSINESS

- a. Call to Order at 10:03 am
- B. Roll Call Present (via videoconference): Trustees Mark Burton and Michelle Rutledge Absent: Trustee Elaine Doss Also in attendance (via videoconference): Interim Superintendent Nancy Neu, Principal Barbara Snekkevik, Chief Business Official Margie Bonardi, District Secretary/Office Manager Mikki McIntyre and Ken Lippi, Assistant Superintendent, Marin County Office of Education
- c. Patriotic Moment observed in recognition of the current challenging times, and in gratitude for having such a dedicated team with whom to face those challenges.

#### 2. Approval and Adoption of Agenda

<u>Action</u>: **M/S: Burton/Rutledge** to approve and adopt Agenda **Vote: 2/0** Ayes: Burton and Rutledge; Noes: None

#### 3. Reports

- a. **Report on 20201-21 School Re-Opening Plan** Interim Supt. Nancy Neu and Principal Barbara Snekkevik reported the following:
  - Interim Supt. Neu expressed appreciation to all for joining the meeting. She said school re-opening parameters have changed in recent weeks and more changes may result from tomorrow's (Aug. 12<sup>th</sup>) update from the Marin County Department of Public Health.
  - Meetings have been held with Nicasio School staff and parents, and the current plan is for classes to begin next week via distance learning.
  - Interim Supt. Neu said Assistant Supt. Lippi is very knowledgeable about the requirements and is in attendance to answer any questions the Board may have.
  - Principal Snekkevik expressed appreciation to the staff for keeping up with the rapidly changing re-opening plan and for staying focused on the needs of students. She seconded Trustee Rutledge's sentiment about not wanting to navigate this uncharted journey with any team other than Nicasio School's.
  - Among changes since June in the school re-opening plan, Marin County now has to come off the governor's watchlist and remain so for three weeks before schools can reopen. As a result, Nicasio School will begin remotely on August 20.
  - The K-8 requirement for instructional minutes is now 240 minutes daily, which have been broken down neatly into four one-hour segments on the master schedule. Time is built-in to assist students who need extra instructional help. There is also time

included for teacher preps, and additional cleaning and sanitizing by staff. The schedule will be used for both in-person and distance learning instruction.

- Assistant Supt. Lippi inquired about continued collaboration with the San Geronimo Valley Community Center on afterschool transportation and activities for students.
- Principal Snekkevik said she has been in touch with SGVCC staff and hopes to continue that partnership when schools re-open.
- She said another change (for Board consideration on this agenda) is to move a professional development day from October to August 19, thus allowing more online learning prep time for teachers. She noted that MCOE has been very helpful, not just with COVID-19 information, but also with online learning resources. She said the proposed shift in the calendar will allow teachers to collaborate and successfully launch classes on August 20.
- Assistant Supt. Lippi inquired about details of the online instruction schedule. Principal Snekkevik said the online schedule will follow the master schedule, noting that while it is unrealistic to expect students to spend 240 minutes per day in front of a computer, there will be mandatory taking of attendance and student participation requirements.
- In response to questions about unfavorable reviews of Google Classroom last spring, Assistant Supt. Lippi said schools initially had to launch into online instruction with little training or preparation. He said Google Classroom is better formatted now and that MCOE has been able to provide significant training to teachers about the intricate facets of the platform.
- A teacher in attendance inquired whether there was flexibility in allowing online instruction to be conducted from home due child care issues. Interim Supt. Neu said these are challenging times for everyone, noting that while the goal is to bring students in for small group, targeted instruction and assessments, the District will work with staff to make it work specific to individual circumstances.

#### 4. Action

- a. **Consider Approval of 2020-21 School Site-Specific Protection Plan** *Discussion:* Principal Snekkevik said the 30-point plan was adopted from the template shared with the Board in June detailing how the District will safely return to in-person instruction.
  - Assistant Supt. Lippi commended the District for doing a great job on the plan, and said that while it is very good, new requirements necessitate the addition of a few more specifics. Among them, a re-opening plan task force needs to be identified to ensure that feedback was obtained from specific groups regarding each step of the plan. Specifics of hand washing also need to be detailed, as well as specification of routes for traveling into and out of the school campus.
  - The District 's current plan looks solid but there will be a bit more work to do once the new template is made available. The final plan needs to be presented to all stakeholders. Not everyone has to agree on the plan, but it is advisable that there is not significant stakeholder division on the idea of re-opening. Completion of these requirements will satisfy the elements the District needs to have in place to apply for a waiver to re-open grades K-6. Because grades 7 and 8 would need to stay in distance learning mode, a waiver may not work for the District.
  - Principal Snekkevik detailed the logistics for student arrival and dismissal, lunch, recess, separation of cohorts, hand washing, health screening, restroom use, social distancing, masks and face shields. The District is researching customization of face shields with fabric that may replace the need for a face mask. The shields would be

more comfortable than masks, more conducive to learning and would better accommodate the lip-reading needs of a hearing impaired staff member.

- Interim Supt. Neu commended Principal Snekkevik for doing such a great job on the plan.
- Board President Rutledge expressed appreciation for the flow chart detailing how to respond to various Covid-19 exposure and contraction scenarios, noting that it is helpful for parents to see when people will need to stay home. Assistant Supt. Lippi said a new version of that flow chart will be released tomorrow morning (August 12).
- Principal Snekkevik thanked MCOE, Assistant Supt. Lippi and the county's public health department for all of the support and resources the District has received. Assistant Supt. Lippi said it is an honor working with Interim Supt. Neu and Principal Snekkevik, and to serve the District.
- Board President Rutledge said she has never been more proud to be a part of the District's team, noting that every member is amazing. She said she wishes everyone could attend Nicasio School.

<u>Action</u>: **M/S: Burton/Rutledge** to approve 2020-21 School Site-Specific Protection Plan **Vote: 2/0** Ayes: Burton and Rutledge; Noes: None

- b. Consider Approval of 2020-21 Agreement between Nicasio School District and Marin County Office of Education for Support from the Superintendent for Business Services <u>Action</u>: M/S: Burton/Rutledge to approve 2020-21 Agreement between Nicasio School District and Marin County Office of Education for Support from the Superintendent for Business Services Vote: 2/0 Ayes: Burton and Rutledge; Noes: None
- c. Consider Approval of Revised 2020-21 School Calendar <u>Action</u>: M/S: Burton/Rutledge to approve Revised 2020-21 School Calendar Vote: 2/0 Ayes: Burton and Rutledge; Noes: None

#### 5. Conclusion

<u>Action</u>: **M/S**: **Burton/Rutledge** to adjourn meeting at 10:58am **Vote: 2/0** Ayes: Rutledge, Burton; *Noes:* None

#### **Respectfully Submitted,**

#### Mikki McIntyre

Unadopted Adopted

Elaine Doss, Board Clerk

Since 1862

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

To:Nicasio School District Board of TrusteesFrom:Margie Bonardi, Interim CBODate:Sept. 09, 2020Re:Approval of Warrants

**Objective:** To approve monthly warrants

**Background:** Warrants are processed monthly and reflect expenditures for Nicasio School and District. Attached are both the final prior year June 2019-20 warrants (Batches 33 through 37) and current year 2020-21 warrants for July/August (Batches 001 through 006). These payments include: district operations, safety, instructional materials, supplies, and state and county required expenditures.

 Funding Source/Cost:
 LCFF Funds/ through August
 2020 Total for all batches: \$65,687.84

 Batches:
 33 through 37
 2019-20
 \$12,435.30

 Batches:
 001 through 006
 2020-21
 \$53,252.54

**Recommendation:** Staff recommends approval of Warrants.

#### Marin County Office of Education COMMERCIAL WARRANT REGISTER FOR WARRANTS DATED 08/05/2020

DISTRICT: 031 NICASIO SCHOOL DISTRICT BATCH: 0005 GF 08/05/20 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) DEPOSIT TYPE ABA REFERENCE LN FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	A NUM ACCOUNT NUM DESCRIPTION	AMOUNT
20271583	000121/	BUILDING SUPPLY CENTER		
		PO-210112 1. 01-0000-0-4300.00-0000-8200-000-000-000 WARRANT TOTAL	REF 113310	68.78 \$68.78
20271584	001341/	COMMON SENSE BUSINESS SOLUTION		
		PO-210025 1. 01-0000-0-5840.00-0000-2700-000-000-050 WARRANT TOTAL	36944	65.87 \$65.87
20271585	001351/	EDJOIN		
		PO-210029 1. 01-0000-0-5803.00-0000-7100-000-000 WARRANT TOTAL	INV 201144	450.00 \$450.00
20271586	001312/	JUDITH KIRKLAND		
		PV-210006 01-0000-0-5960.00-0000-2700-000-000 WARRANT TOTAL	REIMB POSTAGE	7.75 \$7.75
20271587	000276/	MARIN SCHOOLS INSURANCE		
		PO-210013 1. 01-0000-0-5470.00-0000-7200-000-000 WARRANT TOTAL	MSIA-2020-PL-C051	7,013.00 \$7,013.00
20271588	000007/	OFFICE DEPOT		
		CL-200021 01-1400-0-4300.00-1110-1010-000-000-020	5124900392001	217.19
		CL-200022 01-0000-0-4300.00-0000-8200-000-000	512490392001	90.20
		CL-200023 01-0000-0-4300.00-0000-8200-000-000	512496022001	7.26
		CL-200024 01-7388-0-4300.00-0000-8200-000-911	512998334001	140.29
		CL-200025 01-7388-0-4300.00-0000-8200-000-911	513068680001	159.67
		CL-200026 01-0000-0-4300.00-0000-8200-000-000 WARRANT TOTAL	512496021001	29.64 \$644.25
20271589	001204/	PROTECTION ONE ALARM MONITORIN		
		PO-210033 1. 01-0000-0-5620.00-0000-8300-000-000-000 WARRANT TOTAL	INV 6905392	106.99 \$106.99
20271590	000016/	SCHOLASTIC MAGAZINES		
		PO-210107 1. 01-1100-0-4300.00-1110-1010-000-000-000	M6969724	257.12

#### Marin County Office of Education COMMERCIAL WARRANT REGISTER FOR WARRANTS DATED 08/05/2020

DISTRICT: 031 NICASIO SCHOOL DISTRICT BATCH: 0005 GF 08/05/20 FUND : 01 GENERAL FUND

WARRAN	UENDOR/#	ADDR NAME (REMIT) REQ# REFERENCE L	DEPOSIT TYP N FD RESC Y OBJT SO GOAL FUNC	E LOC ACT GRF	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
			WARRANT TOTA			\$257.12
	*** FUND	TOTALS ***	TOTAL NUMBER OF CHECKS:	8	TOTAL AMOUNT OF CHECKS:	\$8,613.76*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	8	TOTAL AMOUNT:	\$8,613.76*
	*** BA1	CH TOTALS ***	TOTAL NUMBER OF CHECKS:	8	TOTAL AMOUNT OF CHECKS:	\$8,613.76*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	8	TOTAL AMOUNT:	\$8,613.76*

#### Marin County Office of Education COMMERCIAL WARRANT REGISTER FOR WARRANTS DATED 08/05/2020

DISTRICT: 031 NICASIO SCHOOL DISTRICT BATCH: 0006 ROSS VALLEY CHARTER FUND : 01 GENERAL FUND

WARRAN'	VENDOR/ADD REQ	R NAME (REMIT) # REFERENCE LI	DEPOSIT TYP N FD RESC Y OBJT SO GOAL FUNC	E LOC ACT GRP	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
20271593	001490/	ROSS VALLEY C	HARTER SCHOOL			
		CL-200027	01-0000-0-8096.00-0000-0000 WARRANT TOTA	-000-000-000 L	P-2 ATTENDANCE	638.00 \$638.00
	*** FUND	TOTALS ***	TOTAL NUMBER OF CHECKS:	1	TOTAL AMOUNT OF CHECKS:	\$638.00*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	1	TOTAL AMOUNT:	\$638.00*
	*** BATCH	TOTALS ***	TOTAL NUMBER OF CHECKS:	1	TOTAL AMOUNT OF CHECKS:	\$638.00*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	1	TOTAL AMOUNT:	\$638.00*
	*** DISTRICT	TOTALS ***	TOTAL NUMBER OF CHECKS:	9	TOTAL AMOUNT OF CHECKS:	\$9,251.76*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	9	TOTAL AMOUNT:	\$9,251.76*

#### Marin County Office of Education COMMERCIAL WARRANT REGISTER FOR WARRANTS DATED 07/29/2020

DISTRICT: 031 NICASIO SCHOOL DISTRICT BATCH: 0004 GF 07/29/20 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	FD RESC Y OBJT	DEPOSIT TYP SO GOAL FUNC	E LOC ACT GRP	ABA NUM D	ACCOUNT NUM ESCRIPTION	AMOUNT
20271103	000922/	AMERIGAS							
		PO-210004	1.	01-0000-0-5505	.00-0000-8200 WARRANT TOTA	-000-000-000 L	3	109331340	998.89 \$998.89
20271104	000568/	AT&T							
		PO-210005	1.	01-0000-0-5970	.00-0000-2700 WARRANT TOTA	-000-000-000 L	0	00015049001	93.29 \$93.29
20271105	001461/	GREAT AMERIC	AN	FINANCIAL CORP					
		PO-210039	1.	01-0000-0-5840	.00-0000-2700 WARRANT TOTA	-000-000-050 L	2	7420459	174.28 \$174.28
20271106	001437/	GREENFIELD L	EAR	NING INC					
		PO-210103	1.	01-5830-0-4300	.00-1110-1010 WARRANT TOTA	-000-000-000 L	9	014	1,360.00 \$1,360.00
20271107	001149/	MARIN COUNTY	OF	FICE OF ED					
		PV-210004		01-0000-0-9521	.00-0000-0000	-000-000-000	C	OBRA V: MWILLIAMS JULY 20	11.07
				01-0000-0-9526	.00-0000-0000	-000-000-000	ĸ	AISER E KLEIN	742.65
				01-0000-0-9529	.00-0000-0000 WARRANT TOTA	-000-000-000 L	v	: MCINTYRE, KLEIN, WARE, SOMME	79.32 \$833.04
20271108	000012/	PG&E							
		PO-210014	1.	01-0000-0-5510	.00-0000-8200	-000-000-000	4	964672870-6	3.38
			1.	01-0000-0-5510	.00-0000-8200 WARRANT TOTA	-000-000-000 L	8	516765363-4	560.34 \$563.72
20271109	001272/	RAUL SALDANA							
		PV-210005		01-0000-0-9561	.00-0000-0000 WARRANT TOTA	-000-000-000 L	S	TALE DATED NOV 2019	400.00 \$400.00
*	** FUND 7	IOTALS ***		TOTAL NUMBER TOTAL ACH GE TOTAL EFT GE TOTAL PAYMEN	OF CHECKS: NERATED: NERATED: TS:	7 0 0 7	TOTAL 2 TOTAL 2 TOTAL 2 TOTAL 2	AMOUNT OF CHECKS: AMOUNT OF ACH: AMOUNT OF EFT: AMOUNT:	\$4,423.22* \$.00* \$.00* \$4,423.22*
*	** BATCH 1	FOTALS ***		TOTAL NUMBER TOTAL ACH GE TOTAL EFT GE TOTAL PAYMEN	OF CHECKS: NERATED: NERATED: TS:	7 0 0 7	TOTAL 2 TOTAL 2 TOTAL 2 TOTAL 2	AMOUNT OF CHECKS: AMOUNT OF ACH: AMOUNT OF EFT: AMOUNT:	\$4,423.22* \$.00* \$.00* \$4,423.22*
*	** DISTRICT 1	FOTALS ***		TOTAL NUMBER TOTAL ACH GE TOTAL EFT GE TOTAL PAYMEN	OF CHECKS: NERATED: NERATED: TS:	7 0 0 7 1	TOTAL 2 TOTAL 2 TOTAL 2 TOTAL 2	AMOUNT OF CHECKS: AMOUNT OF ACH: AMOUNT OF EFT: AMOUNT:	\$4,423.22* \$.00* \$.00* \$4,423.22*

#### Marin County Office of Education COMMERCIAL WARRANT REGISTER FOR WARRANTS DATED 07/22/2020

DISTRICT: 031 NICASIO SCHOOL DISTRICT BATCH: 0003 GF 07/22/20 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE I	JN	FD RESC Y OBJT	DEPOSIS SO GOAL	FUNC LOC A	CT GRP	ABA NU	M ACCOUNT NUM DESCRIPTION		AMOUNT
20270732	001416/	MARGIE BONARI	DI								
		PV-210002		01-0000-0-4300	.00-0000- WARRANT	-7300-000-0 TOTAL	00-000		STAPLES SUPLLIES	; INK, TAB	108.52 \$108.52
20270733	001451/	MARIN COUNTY	FR	EE LIBRARY							
		CL-200017		01-6300-0-4200	.00-1110- WARRANT	-1010-000-0 TOTAL	00-000		MARIN FREE LIBAR	Y PRE BOOKS	467.93 \$467.93
20270734	001149/	MARIN COUNTY	OF	FICE OF ED							
		CL-200016		01-0000-0-5840	.00-0000- WARRANT	-2700-000-0 TOTAL	00-000		INV 200763 APR/J	UNE 2020	19,273.12 \$19,273.12
20270735	001180/	MICHELLE MCIN	YTY	RE							
		PV-210003		01-0000-0-4300	.00-0000- WARRANT	-8200-000-0 TOTAL	00-000		EPE GLOVES, SIGN	AGE	123.68 \$123.68
20270736	000007/	OFFICE DEPOT									
		PO-210001	1.	01-0000-0-4300	.00-0000-	-8200-000-0	00-000		100362339001		180.77
		PO-210108	1.	01-1100-0-4300	.00-1110 WARRANT	-1010-000-3 TOTAL	45-000		104849018001		42.62 \$223.39
20270737	001272/	RAUL SALDANA									
		PO-210035	1.	01-0000-0-5840	.00-0000- WARRANT	-8200-000-0 TOTAL	00-000		JULY 2020 PAYMEN	т	400.00 \$400.00
20270738	001260/	SILYCO									
		CL-200018		01-9322-0-4410	.00-1110 WARRANT	-1010-000-0 TOTAL	00-000		DIST LEARNING SU	PPLIES	2,080.34 \$2,080.34
20270739	000024/	STATE OF CALL	IFO	RNIA							
		CL-200019		01-0000-0-9515	.00-0000 WARRANT	-0000-000-0 TOTAL	00-000		NICASIO SD 2ND Q	T SUI 94241106	64.20 \$64.20
*	** FUND I	COTALS ***		TOTAL NUMBER TOTAL ACH GE TOTAL EFT GE TOTAL PAYMEN	OF CHECH NERATED: NERATED: TS:	KS: 8 0 0 8		TOTAI TOTAI TOTAI TOTAI	AMOUNT OF CHECK AMOUNT OF ACH: AMOUNT OF EFT: AMOUNT:	S:	\$22,741.18* \$.00* \$22,741.18*
*	** BATCH 1	COTALS ***		TOTAL NUMBER TOTAL ACH GE TOTAL EFT GE TOTAL PAYMEN	OF CHECH NERATED: NERATED: TS:	KS: 8 0 0 8		TOTAL TOTAL TOTAL TOTAL	AMOUNT OF CHECK AMOUNT OF ACH: AMOUNT OF EFT: AMOUNT:	S:	\$22,741.18* \$.00* \$.00* \$22,741.18*
*	** DISTRICT 1	COTALS ***		TOTAL NUMBER TOTAL ACH GE TOTAL EFT GE	OF CHECH NERATED: NERATED:	KS: 8 0 0	1	TOTAI TOTAI TOTAI	AMOUNT OF CHECK AMOUNT OF ACH: AMOUNT OF EFT:	S:	\$22,741.18* \$.00* \$.00*

TOTAL PAYMENTS: 8 TOTAL AMOUNT:

\$22,741.18\*

#### Marin County Office of Education COMMERCIAL WARRANT REGISTER FOR WARRANTS DATED 07/15/2020

DISTRICT: 031 NICASIO SCHOOL DISTRICT BATCH: 0002 GF 07/15/20 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 ACCOUNT NUM DESCRIPTION	AMOUNT
20270236	001341/	COMMON SENSE BU	JSINESS SOLUTION		
		CL-200011	01-0000-0-5620.00-1110-1010-000-000-000 WARRANT TOTAL	36236	43.54 \$43.54
20270237	001335/	CON E SOLUTIONS	5		
		CL-200015	01-0000-0-5840.00-0000-2700-000-000 WARRANT TOTAL	APRIL TO JUNE SERVICES	211.25 \$211.25
20270238	001177/	COUNTY OF MARIN	N ENVIR HLTH SVC		
		PO-210028 1.	01-0000-0-5839.00-0000-8200-000-000 WARRANT TOTAL	27304	643.00 \$643.00
20270239	000048/	CSBA			
		PO-210008 1	. 01-0000-0-5300.00-0000-7100-000-000-000	52477-F7F5L7	475.00
		1	. 01-0000-0-5300.00-0000-7100-000-000-000 WARRANT TOTAL	51479-N9G7X1CSBA MEMBERSHIP	933.00 \$1,408.00
20270240	001449/	INYO			
		PO-210016 1	. 01-9322-0-5940.00-1110-1010-000-000-000 WARRANT TOTAL	32001551206 JULY SERVICE	500.00 \$500.00
20270241	000807/	JERRY & DON'S I	PUMP & WELL		
		CL-200013	01-0000-0-5610.00-0000-8100-000-000 WARRANT TOTAL	0141361 / 0141472	1,213.76 \$1,213.76
20270242	001149/	MARIN COUNTY O	FFICE OF ED		
		CL-200014	01-4035-0-5240.00-1110-1010-000-000-000 WARRANT TOTAL	200752	40.00 \$40.00
20270243	001204/	PROTECTION ONE	ALARM MONITORIN		
		PO-210033 1	. 01-0000-0-5620.00-0000-8300-000-000 WARRANT TOTAL	134854713 july service	106.99 \$106.99
20270244	000021/	RECOLOGY			
		CL-200012	01-0000-0-5550.00-0000-8200-000-000 WARRANT TOTAL	15440035	140.34 \$140.34

DISTRICT: 031 NICASIO SCHOOL DISTRICT

#### Marin County Office of Education COMMERCIAL WARRANT REGISTER FOR WARRANTS DATED 07/15/2020

BATCH: 0002 GF 07/15/20 FUND : 01 GENERAL FUND DEPOSIT TYPE ABA NUM ACCOUNT NUM WARRANT VENDOR/ADDR NAME (REMIT) REQ# REFERENCE LN FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP DESCRIPTION AMOUNT \_\_\_\_\_ 20270245 001035/ RENAISSANCE LEARNING INC. PO-210104 1. 01-9040-0-4100.00-1110-1010-000-000-000 5166127-742897 1,234.00 WARRANT TOTAL \$1,234.00 TOTAL NUMBER OF CHECKS:10TOTAL AMOUNT OF CHECKS:TOTAL ACH GENERATED:0TOTAL AMOUNT OF ACH:TOTAL EFT GENERATED:0TOTAL AMOUNT OF EFT:TOTAL PAYMENTS:10TOTAL AMOUNT: \*\*\* FUND TOTALS \*\*\* \$5,540.88\* \$.00\* \$.00\* \$5,540.88\* \*\*\* BATCH TOTALS \*\*\* 

 TOTAL NUMBER OF CHECKS:
 10
 TOTAL AMOUNT OF CHECKS:

 TOTAL ACH GENERATED:
 0
 TOTAL AMOUNT OF ACH:

 TOTAL EFT GENERATED:
 0
 TOTAL AMOUNT OF EFT:

 \$5,540.88\* \$.00\* \$.00\* TOTAL PAYMENTS: 10 TOTAL AMOUNT: \$5,540.88\* TOTAL NUMBER OF CHECKS:10TOTAL AMOUNT OF CHECKS:TOTAL ACH GENERATED:0TOTAL AMOUNT OF ACH:TOTAL EFT GENERATED:0TOTAL AMOUNT OF EFT:TOTAL PAYMENTS:10TOTAL AMOUNT: \*\*\* DISTRICT TOTALS \*\*\* \$5,540.88\* \$.00\* \$.00\* \$5,540.88\*

#### Marin County Office of Education COMMERCIAL WARRANT REGISTER FOR WARRANTS DATED 07/08/2020

DISTRICT: 031 NICASIO SCHOOL DISTRICT BATCH: 0001 GF FIRST BATCH 7/8/20 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	DEPOSIT TYP FD RESC Y OBJT SO GOAL FUNC	E LOC ACT GRP	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
20269842	001416/	MARGIE BONARDI				
		CL-200005	01-0000-0-4300.00-0000-2700	-000-000-000	REIMB OFF SUPPLIES	90.80
		CL-200006	01-0000-0-4300.00-0000-2700	-000-000-000	REIMB OFF SUPPLIES	64.77
		PV-210001	01-0000-0-4300.00-0000-7300 WARRANT TOTA	-000-000-000 L	PAPER	30.30 \$185.87
20269843	001149/	MARIN COUNTY OF	FICE OF ED			
		CL-200001	01-0000-0-5840.00-0000-2700	-000-000-000	INV 200659	12,356.08
		CL-200002	01-0000-0-9521.00-0000-0000	-000-000-000	INV 200653	11.07
		CL-200003	01-0000-0-9526.00-0000-0000	-000-000-000	INV 200653	742.65
		CL-200004	01-0000-0-9529.00-0000-0000 WARRANT TOTA	-000-000-000 L	INV 200653	79.21 \$13,189.01
20269844	000276/	MARIN SCHOOLS I	NSURANCE			
		CL-200007	01-0000-0-9521.00-0000-0000	-000-000-000	COBRA PAY M WILLIAMS	69.59
		CL-200008	01-0000-0-9528.00-0000-0000	-000-000-000	MAY DENTAL TEACHERS	390.72
		CL-200009	01-0000-0-9521.00-0000-0000	-000-000-000	DENTAL JUNE COBRA MW	69.59
		CL-200010	01-0000-0-9528.00-0000-0000 WARRANT TOTA	-000-000-000 L	JUNE DENTAL TEACHERS	390.72 \$920.62
*	*** FUND I	TOTALS ***	TOTAL NUMBER OF CHECKS: TOTAL ACH GENERATED: TOTAL EFT GENERATED: TOTAL PAYMENTS:	3 0 0 3	TOTAL AMOUNT OF CHECKS: TOTAL AMOUNT OF ACH: TOTAL AMOUNT OF EFT: TOTAL AMOUNT:	\$14,295.50* \$.00* \$.00* \$14,295.50*
*	** ВАТСН 1	COTALS ***	TOTAL NUMBER OF CHECKS: TOTAL ACH GENERATED: TOTAL EFT GENERATED: TOTAL PAYMENTS:	3 0 0 3	TOTAL AMOUNT OF CHECKS: TOTAL AMOUNT OF ACH: TOTAL AMOUNT OF EFT: TOTAL AMOUNT:	\$14,295.50* \$.00* \$.00* \$14,295.50*
*	** DISTRICT T	COTALS ***	TOTAL NUMBER OF CHECKS: TOTAL ACH GENERATED: TOTAL EFT GENERATED: TOTAL PAYMENTS:	3 0 0 3	TOTAL AMOUNT OF CHECKS: TOTAL AMOUNT OF ACH: TOTAL AMOUNT OF EFT: TOTAL AMOUNT:	\$14,295.50* \$.00* \$.00* \$14,295.50*

## 2019 Consumer Confidence Report

Water System Name:Nicasio School District2100582Report Date:6/20/20

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, 2019 and may include earlier monitoring data.

Este informe contiene información muy importante sobre su agua para beber. Favor de comunicarse <u>Nicasio School</u> <u>District</u> a <u>415-662-2184</u> 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 20ft 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

TERMS USED IN THIS REPORTe highest level of<br/>water. Primary<br/>MCLGs) as is<br/>econdary MCLsSecondary Drinking Water Standards (SDWS):<br/>contaminants that affect taste, odor, or appearance of the drinking<br/>water. Contaminants with SDWSs do not affect the health at the<br/>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 ( $\mu g/L$ )

**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)

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).

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

**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.

Phone: (415) 662-2184

\_\_\_\_\_

**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 N Detectio	lo. of E	No. of 1 in Vic	Months plation	N	ICL		MCLG	Typical Source of Bacteria	
Total Coliform Bacteria (state Total Coliform Rule)	(In a more 0	a month) 0 0		0	1 positive monthly sample <sup>(a)</sup>			0	Naturally present in the environment	
Fecal Coliform or <i>E. coli</i> (state Total Coliform Rule)	(In the you of the second seco	ear)		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 y	ear)	(	0	(b)		0	Human and animal fecal waste		
(a) Two or more positive monthly samples is a violation of the MCL (b) Routine and repeat samples are total coliform-positive and either is <i>E. coli</i> -positive or system fails to take repeat samples following <i>E. coli</i> -positive routine sample or system fails to analyze total coliform-positive repeat sample for <i>E. coli</i> .										
TABLE 2	- SAMPL	ING R	ESUL	TS SHOV	WING THE D	ЕТЕСТ	'ION OF	F LEAD AND (	COPPER	
Lead and Copper (complete if lead or copper detected in the last sample set)	Sample Date	No. Samp Collec	of des sted	90 <sup>th</sup> Percentile Level Detected	No. Sites Exceeding AL	AL	PHG	No. of Schools Requesting Lead Sampling	Typical Source of Contaminant	
Lead (ppb)	8/14/17	5		<.005mg/l	0	15	0.2		Internal corrosion of household water plumbing systems; discharges from industrial manufacturers; erosion of natural deposits	
Copper (ppm)	8/14/17	5		0.585mg/l	0	1.3	0.3	Not applicable	Internal corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives	

TABLE 3 – SAMPLING RESULTS FOR SODIUM AND HARDNESS									
Chemical or Constituent (and reporting units)	Sample Date	Level Detected	Range of Detections	MCL	PHG (MCLG)	Typical Source of Contaminant			
Sodium (ppm)	12/30/2009	15.00		None	None	Salt present in the water and is generally naturally occurring			
Hardness (ppm)	12/30/2009	170.00		None	None	Sum of polyvalent cations present in the water, generally magnesium and calcium, and are usually naturally occurring			
TABLE 4 – DET	TECTION C	OF CONTAMINA	ANTS 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)	10/03/19	48ug/l	48ug/l	60ug/l	N/A	Byproduct of drinking water disinfection			
TTHMs (Total Trihalomethanes)	10/03/19	10ug/l	10ug/l	80ug/l	N/A	Byproduct of drinking water disinfection			
Nitrate	12/5/19	.5mg/l	.5mg/l	10mg/1	10mg/l	Runoff and leaching from fertilizer use; leaching from septic tanks and sewage; erosion of natural deposits			
Fluoride	12/10/15	0.17mg/l	0.17mg/l	2mg/l	1 mg/l	Erosion of natural deposits; water additive which promotes strong teeth; discharge from fertilizer and aluminum factories			
TABLE 5 – DETE	CTION OF	CONTAMINA	NTS WITH A <u>S</u>	ECONDAR	<u>Y</u> DRINKIN	IG 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	N OF UNREGU	LATED CO	ONTAMINA	NTS			
Chemical or Constituent (and reporting units)	Sample Date	Level Detected	Range of Detections	Notifica	ntion 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. <u>Nicasio School District</u> 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 <u>http://www.epa.gov/lead</u>.

### 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					
HAA5	By products of inorganics and chlorine	7/11/2019	The School is in the process of a grant to reconfigure the water treatment system.	Some people who drink water containing haloacetic acids in excess of the MCL over many years may have an increased risk of getting cancer.					

### 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				
E. coli	(In the year) 0	N/A	0	(0)	Human and animal fecal waste				
Enterococci	(In the year) 0	N/A	TT	N/A	Human and animal fecal waste				
Coliphage	(In the year) 0	N/A	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

N/A

#### SPECIAL NOTICE FOR UNCORRECTED SIGNIFICANT DEFICIENCIES

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 <sup>(a)</sup> (Type of approved filtration technology used)	N/A	
Turbidity Performance Standards <sup>(b)</sup> (that must be met through the water treatment process)	Turbidity of the filtered water must:         1 – Be less than or equal to NTU in 95% of measurements in a month.         2 – Not exceed NTU for more than eight consecutive hours.         3 – Not exceed NTU at any time	
	5 – Not exceed NTO at any time.	
Lowest monthly percentage of samples that met Turbidity Performance Standard No. 1.		
Highest single turbidity measurement during the year		
Number of violations of any surface water treatment requirements		

(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

N/A

### 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  $[\underline{0}]$  Level 1 assessment(s).  $[\underline{0}]$  Level 1 assessment(s) were completed. In addition, we were required to take  $[\underline{0}]$  corrective actions and we completed  $[\underline{0}]$  of these actions.

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

# Learning Continuity and Attendance Plan Template (2020–21)

The instructions for completing the Learning Continuity and Attendance Plan is available at <a href="https://www.cde.ca.gov/re/lc/documents/Irngcntntyatndncpln-instructions.docx">https://www.cde.ca.gov/re/lc/documents/Irngcntntyatndncpln-instructions.docx</a>.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Nicasio School District	Barbara Snekkevik	bsnekkevik@nicasioschool.org
	Principal	415.662.2184

# **General Information**

[A description of the impact the COVID-19 pandemic has had on the LEA and its community.]

In accordance with recommendations of the Marin County Health Department, Nicasio School District suspended classroom-based instruction effective March 16, 2020. This suspension was extended through the remainder of the school year on April 7, 2020. During this time, each student continued to receive instruction from his/her classroom teacher and subject-area specialists using online platforms and various digital resources, as well as hard copies of grade-level materials. Access to appropriate grade level standards and objectives was maintained. Chromebooks were made available to all students. For families with limited access to internet connectivity, Nicasio School collaborated with the Marin County Free Library to provide individual hot spots. In addition, Nicasio School purchased equipment to extend the school's high-speed internet to create a parking lot "hot spot" for families to access as needed.

In order to continually assess and address the impacts of school closures on students and families and provide appropriate supports, Nicasio School teachers and staff provided regular weekly meetings with students via Zoom, regular email communications with families, and individual student check-ins (via phone calls, FaceTime) 2-3 times weekly. In addition, a Remote Learning Parent Survey was administered to provide feedback about the distance learning experience for students and families.

Families were provided the opportunity to return student work and pick-up hard copies of curricular materials each Friday throughout the school closure. A schedule was developed that adhered to all health and safety guidelines. This system allowed equitable access to instructional materials for all families, as well as provided the opportunity for teaching staff to regularly assess student work and progress in all curricular areas in real time.

In July 2020 Marin County was placed on the California Coronavirus Watch List. This required all schools to start with distance learning until such time that the COVID-19 case rates were low enough to be removed from the Watch List. The 2020-21 school year began on August 20, 2020 with our remote learning plan in place. Staff received professional development in distance learning best-practices as well as current health and safety guidelines. Additional features of our remote learning plan include: small group in-person orientations, daily live instruction, daily attendance-tracking, parent orientation and on-going conferences, access to appropriate grade-level curricula in all subject areas,

#6

synchrous/asynchronous learning for the minimum required instructional minutes per day (240 minutes), opportunity for individual or small group in-person instruction, opportunity for extended learning time beyond the minimum required instructional minutes, weekly work drop-off and pick-up, Chromebook distribution to each student, hot spot distribution to families by request and access to the school's high-speed internet in our parking lot "hot spot".

# **Stakeholder Engagement**

[A description of the efforts made to solicit stakeholder feedback.]

Parent feedback was solicited via a Remote Learning Survey in May 2020. This feedback informed the development of our distance learning plan for the 2020-21 school year. In addition, a Parent Advisory Meeting was held virtually to review this Learning Continuity and Attendance Plan on September 1, 2020. Parents on the PAC represented students from each classroom, as well as students with special needs and English Language students. Spanish translation was provided by our district parent liaison.

Staff feedback from teachers, administrators, other school personnel and members of the local bargaining unit was solicited at a staff meeting on September 2, 2020.

Feedback from both stakeholder groups was considered before finalizing the Learning Continuity and Attendance Plan.

[A description of the options provided for remote participation in public meetings and public hearings.]

Remote participation in Nicasio School Board of Trustees meetings is encouraged. Meetings are conducted via Zoom and meeting information is shared with all stakeholders prior to the meeting. Public access to meetings is available through our school website homepage (www.nicasioschool.org).

[A summary of the feedback provided by specific stakeholder groups.]

Our Parent Advisory Committee provided feedback about upgrading current technology to better support distance learning (i.e. newer Chromebooks with updated video cameras).

Staff feedback included clarification about Diagnostic/Benchmark Assessments used for grades K-1 (Wonders Diagnostic Assessment), input about the district's tiered reengagement strategy, and the inclusion of our district family liaison as an increased service for our English learner students.

[A description of the aspects of the Learning Continuity and Attendance Plan that were influenced by specific stakeholder input.] Aligned with parent feedback, an additional order of Chromebooks was placed to upgrade aging technology.

Based on staff feedback, information was updated in the appropriate sections of the Continuity Plan.

# **Continuity of Learning**

## **In-Person Instructional Offerings**

[A description of the actions the LEA will take to offer classroom-based instruction whenever possible, particularly for students who have experienced significant learning loss due to school closures in the 2019–2020 school year or are at a greater risk of experiencing learning loss due to future school closures.]

Nicasio School will open for daily in-person classroom based-instruction for the entire school day once local and state officials deem it safe to do so. Until this time, staff is working collaboratively to develop a schedule of individual/small-group in-person instruction. This schedule will:

- focus on students who experienced significant learning loss or are at greater risk of future learning loss, as determined by initial screenings and ongoing assessments
- focus on students with special needs and English learners
- adhere to all current public health and safety guidelines as outlined in our School Site-Specific Protection Plan (SSSPP)
- provide additional extended learning time to students greater than the minimum required instructional minutes to accelerate learning for at-risk students
- provide an opportunity for in-person instruction for students who opt to remain in distance learning after students are able to return to in-person classroom-based instruction

## Actions Related to In-Person Instructional Offerings [additional rows and actions may be added as necessary]

Description	Total Funds	Contributing
Acquisition of personal protection equipment (PPE) for students/staff and cleaning supplies as	\$ 2,000	No
outlined in our SSSPP		

## **Distance Learning Program**

## **Continuity of Instruction**

[A description of how the LEA will provide continuity of instruction during the school year to ensure pupils have access to a full curriculum of substantially similar quality regardless of the method of delivery, including the LEA's plan for curriculum and instructional resources that will ensure instructional continuity for pupils if a transition between in-person instruction and distance learning is necessary.]

The 2020-21 school year began on August 20, 2020 with our remote learning plan in place. Staff received professional development in distance learning best-practices as well as current health and safety guidelines. Additional features of our remote learning plan include: small group in-person orientations, daily live instruction, daily attendance and engagement tracking, parent orientation and on-going conferences, access to appropriate grade-level curricula in all subject areas, synchronous/asynchronous learning for the state-mandated instructional minutes per day (240 minutes), opportunity for individual or small group in-person instruction, opportunity for extended learning time beyond the minimum required instructional minutes, weekly work drop-off and pick-up, Chromebook distribution to each student, hot spot distribution to families by request and access to the school's high-speed internet in our parking lot "hot spot".

## Access to Devices and Connectivity

[A description of how the LEA will ensure access to devices and connectivity for all pupils to support distance learning.]

At the onset of the school year, a district-issued Chromebook was distributed to each student. Verizon hot spots were distributed to families by request. In addition, parents were informed of opportunities to access the school's high-speed internet in our parking lot "hot spot". In addition, our parent liaison and district technology specialist has offered and will continue to offer support to all families and staff members as needed to ensure connectivity.

## **Pupil Participation and Progress**

[A description of how the LEA will assess pupil progress through live contacts and synchronous instructional minutes, and a description of how the LEA will measure participation and time value of pupil work.]

Staff will track and monitor pupil progress with regular direct contact with students and parents, through daily synchronous remote instruction, and through the submission of assignments and participation in asynchronous learning opportunities. Participation tracking documents developed by the district are based on CDE-provided templates for Weekly Engagement and Daily Student Participation (In Person, Online Synchronous or Online Asynchronous)

## **Distance Learning Professional Development**

[A description of the professional development and resources that will be provided to staff to support the distance learning program, including technological support.]

Staff receives professional development in distance learning best-practices and resources (Distance Learning Playbook, Zoom trainings, Google Classroom trainings, offerings from MCOE) as well as ongoing technological support from the District Technology Specialist.

## **Staff Roles and Responsibilities**

[A description of the new roles and responsibilities of affected staff as a result of COVID-19.]

Additional responsibilities related to free and reduced meal distributed by classified staff during distance learning. Additional responsibilities as related to student health/safety protocols and check-in procedures.

### **Supports for Pupils with Unique Needs**

[A description of the additional supports the LEA will provide during distance learning to assist pupils with unique needs, including English learners, pupils with exceptional needs served across the full continuum of placements, pupils in foster care, and pupils who are experiencing homelessness.]

All students with unique needs will be supported during distance learning in the following ways:

- access to appropriate grade-level curriculum with accommodations provided, as necessary
- access to supplemental material to support individual learning goals (i.e. designated language instruction for English learners, support related to IEP goals for students with disabilities)
- individual or small group academic support provided by qualified staff either in-person or virtually. This support may be provided during the instructional school day or during the extended learning time.

Additional supports for district students whose IEP necessitates placement in a regionalized program not operated by the district will include but is not limited by the following:

- · coordination with program to ensure parent training for use of technology
- · coordination with program to ensure access to technology or other necessary equipment in the home setting
- · coordination with program to ensure parent access to technology support
- coordination with program to ensure parent access to mental health service providers

## Actions related to the Distance Learning Program [additional rows and actions may be added as necessary]

Description	Total Funds	Contributing
Purchase of new technology (i.e. student Chromebooks, teacher iPads, classroom printers)	\$ 10,558	No

Professional Development for staff	\$ 1,057	No

## **Pupil Learning Loss**

[A description of how the LEA will address pupil learning loss that results from COVID-19 during the 2019–2020 and 2020–21 school years, including how the LEA will assess pupils to measure learning status, particularly in the areas of English language arts, English language development, and mathematics.]

Nicasio School District will conduct regular benchmark assessments to assess students' learning status regardless of instructional model (in person or distance learning). For English/Language Arts, students will be administered a diagnostic assessment (August 2020) and three benchmark assessments (October 2020, January 20201 and April 2021) using the Accelerated Reader STAR program to monitor student progress and inform intervention strategies. In addition to regular benchmark assessments and ongoing formative assessments, English learners will use the Lexia Core-5 reading program for progress monitoring and language support in English language development.

In mathematics, students will be administered a diagnostic assessment (August 2020) to determine learning status and identify learning gaps. Teachers will administer ongoing formative assessments using appropriate grade-level curricula to monitor student progress and inform intervention strategies.

## **Pupil Learning Loss Strategies**

[A description of the actions and strategies the LEA will use to address learning loss and accelerate learning progress for pupils, as needed, including how these strategies differ for pupils who are English learners; low-income; foster youth; pupils with exceptional needs; and pupils experiencing homelessness.]

Based on diagnostic and ongoing assessments, Nicasio School will address learning loss and support student progress by using researchbased strategies proven effective to accelerate learning progress (such as vocabulary development, communication of learning goals and standards, scaffolding, increasing student motivation). These strategies will be utilized for all students in a whole-group setting as well as individualized for students with exceptional needs and English learners through individual/small group support provided by qualified staff on a regular basis.

## **Effectiveness of Implemented Pupil Learning Loss Strategies**

[A description of how the effectiveness of the services or supports provided to address learning loss will be measured.]

The effectiveness of services and supports provided to address learning loss will be measured through regular, ongoing formative standardsbased assessments and the analysis of benchmark assessment results (Fall, Winter, Spring). In addition, student progress through online programs (Accelerated Reader, Lexia) will be tracked, analyzed and will inform intervention team strategies.

## Actions to Address Pupil Learning Loss [additional rows and actions may be added as necessary]

Description	Total Funds	Contributing
Professional Development for staff related to acceleration of student learning; Accelerated	\$ 1,360	Yes
Reader and Lexia programs		

# **Mental Health and Social and Emotional Well-Being**

[A description of how the LEA will monitor and support mental health and social and emotional well-being of pupils and staff during the school year, including the professional development and resources that will be provided to pupils and staff to address trauma and other impacts of COVID-19 on the school community.]

Nicasio School District will support the mental health and social-emotional well being of students during the school year by:

- attending professional development addressing adverse childhood trauma, its effects, and best practices for addressing pupil needs (August 2020)
- incorporating trauma informed practices into classroom structures
- communicating regularly with families to understand the unique needs of each student
- providing opportunities for individual/small-group instruction that foster nurturing relationships among adults and students and build school connectivity
- providing opportunities to build school connectedness and positive relationships through student-led activities (i.e. student council)
- providing access to Bay Area Community Resources counselor for students and families in need of mental health and socialemotional support
- providing information to students and families about the CA Parent and Youth Helpline https://caparentyouthhelpline.org/

# **Pupil and Family Engagement and Outreach**

[A description of pupil engagement and outreach, including the procedures for tiered reengagement strategies for pupils who are absent from distance learning and how the LEA will provide outreach to pupils and their parents or guardians, including in languages other than English, when pupils are not meeting compulsory education requirements, or if the LEA determines the pupil is not engaging in instruction and is at risk of learning loss.]

The Nicasio School District has developed a tiered reengagement system for pupils who are absent from distance learning, which includes: Tier 1: parent/guardian follow-up by district staff (in student's home language) after each absence to obtain reason for child's absence and determination of excused/unexcused; teacher follow-up with student/parent as to reason for child's absence and communication of missed daily assignments; conferencing with families to raise the awareness of the effects of chronic absenteeism and other challenges to full participation in the educational program

Tier 2: completion of an Attendance & Engagement Success Plan for any pupil absent from distance learning for more than 3 school days or 60 percent of the instructional days in a school week as required by EC Section 43504(f)(2). This plan includes a 3-week follow-up meeting that documents the level of student engagement, successful reengagement strategies and the district's next steps. All documents will be translated into student's home language.

Tier 3: if the first tiers of the district's reengagement strategies are unsuccessful, a SARB referral will be initiated.

# **School Nutrition**

[A description of how the LEA will provide nutritionally adequate meals for all pupils, including those students who are eligible for free or reduced-price meals, when pupils are participating in both in-person instruction and distance learning, as applicable.]

During both in-person instruction and distance learning, students who qualified for free and reduced meals will be provided nutritionally adequate lunches for each school day through a partnership with a local restaurant, Rancho Nicasio. In addition, Nicasio School District continues to partner with the San Francisco-Marin Food Bank to distribute grocery boxes on a weekly basis to any school family experiencing food insecurity during the school closure. During all food distribution on campus, health and safety guidelines are followed including physical distancing and wearing facial coverings.
# Additional Actions to Implement the Learning Continuity Plan [additional rows and actions may be added as necessary]

Section	Description	Total Funds	Contributing
	Bay Area Community Resources counselor to support social- emotional well being of students and families	\$ 4,500	No

## Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

Percentage to Increase or Improve Services	Increased Apportionment based on the Enrollment of Foster Youth, English Learners, and Low- Income students
5.69%	\$ 21,546

## **Required Descriptions**

[For the actions being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the needs of these students.]

Nicasio School District's supplemental grant is estimated at \$21,546. These funds are being expended to support the Learning Center Program, the principal purpose of which is to serve English Learners (EL). The Learning Center Program serves all EL students within the regular school day, either remotely or in-person, providing them with additional instruction to develop their English language skills under the guidance of highly trained and qualified instructors. This supplemental grant also allows for push-in support for English Learners during their core academic instruction. In 2018-19, an additional reading program (Lexia Core 5) was utilized with students designated as English Learners who are served in the Learning Center Program. Access to this additional program will continue for 2020-21 either remotely or inperson based on current public health recommendations. The program provides an increase in services as compared to all Nicasio School students in English language instruction by both a trained instructor and online program.

2020-21 Learning Continuity and Attendance Plan for Nicasio School District

In addition to increased English language instruction services to students, Nicasio School District employs a family liaison who provides Spanish-language support to current and former Learning Center Program students and families. The purpose of this liaison position is to increase student and family engagement in our school community while supporting the academic and social emotional growth of students classified as English Learners, foster youth and low-income. Our district liaison effectively provided support during the suspension of classroom-based instruction in Spring 2020 as a result of the COVID-19 pandemic and will continue to support families during the 2020-21 school year.

The district uses the Supplemental Grant for the Learning Center Program because experience has shown this program, initially implemented in the 2013-14 school year, is principally directed to support EL students and has proven effective in assisting English Learners to meet academic growth. This program was maintained and effectively provided support during the suspension of classroom-based instruction in Spring 2020 as a result of the COVID-19 pandemic.

[A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.]

Nicasio School District is providing services for its students English learner students by a minimum of 5.69% required through the actions described above, including dedicated staff and programming to support the Learning Center Program as well as the employment of a family liaison.

# Additional Actions to Implement the Learning Continuity Plan [additional rows and actions may be added as necessary]

Section	Description	Total Funds	Contributing
	Bay Area Community Resources counselor to support social- emotional well being of students and families	\$ 4,500	No

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5.69%	\$ 21,546

## **Required Descriptions**

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2020-21 Learning Continuity and Attendance Plan for Nicasio School District

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[A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.]

Nicasio School District is providing services for its students English learner students by a minimum of 5.69% required through the actions described above, including dedicated staff and programming to support the Learning Center Program as well as the employment of a family liaison.

## 2020-21 Local Control and Accountability Plan (LCAP) Budget Overview for Parents Input Form

#61.

Required Prompts(s)	Response(s)
Local Educational Agency (LEA) Name: Enter the LEA name	Nicasio School District
CDS Code: Enter the County District School (CDS) code for the LEA (14 digits)	21654096024483
LEA Contact Information: Enter the name, phone number, and email of the LEA's contact	Barbara Snekkevik, Principal
<b>Coming LCAP Year:</b> Enter the upcoming fiscal year for which the LCAP will be adopted using this format: 20XX-XX	2020-21
Current LCAP Year: Enter the current fiscal year for which the previous LCAP was adopted using this format: 20XX-XX	2019-20

\*NOTE: The "High Needs Students" referred to in the tables below are Unduplicated Students for LCFF funding purposes.

Projected General Fund Revenue for the 2020-21 LCAP Year	Amount
Total LCFF Funds Enter the total amount of LCFF funds the LEA estimates it will receive in the LCAP Year.	\$730,578
LCFF Supplemental & Concentration Grants Enter the total amount of LCFF supplemental & concentration grants the LEA estimates it will receive	\$21,546
All Other State Funds Enter the total amount of other state funds (excluding LCFF funds) the LEA estimates it will receive	\$42,038
All Local Funds Enter the total amount of local funds and entitlements the LEA estimates it will receive	\$285,956
All Federal Funds Enter the total amount of federal funds (including all Every Student Succeeds Act Title funds)	\$28810
Total Projected Revenue There is no entry required as the total is calculated for you	\$1,087,382

Total Budgeted Expenditures for the 2020-21 LCAP Year	Amount
Total Budgeted General Fund Expenditures Enter the total budgeted General Fund expenditures for the Coming LCAP year	\$1,031,259
Total Budgeted Expenditures in LCAP Enter the total amount of budgeted expenditures included in the LCAP for the Coming LCAP Year	\$1,031,259
Total Budgeted Expenditures for High Needs Students in LCAP Enter the total amount of budgeted expenditures for planned actions and services included in the LCAP for the Coming LCAP Year that contribute to increasing or improving services for unduplicated students	\$21,546
Expenditures Not in the LCAP	\$0

Expenditures for High Needs Students in the 2019-20 LCAP Year	Amount
<b>Total Budgeted Expenditures for High Needs Students in the LCAP</b> Enter the total of the budgeted expenditures, from all fund sources, that are identified as contributing to the increased or improved services for unduplicated students included in the current LCAP year	\$21,777
Estimated Actual Expenditures for High Needs Students in LCAP Enter the total of the estimated actual expenditures (from all fund sources) associated with the actions/services that are identified as contributing to increasing or improving services for unduplicated students as reflected in the Annual Update in the current LCAP year	\$25,874

Funds for High Needs Students	Amount
2020-21 Difference in Projected Funds and Budgeted Expenditures	\$0
2019-20 Difference in Budgeted and Actual Expenditures	\$4,097

Required Prompts(s)	Response(s)	
Briefly describe any of the General Fund Budget Expenditures for the LCAP year not included in the LCAP.	0	

## **LCFF Budget Overview for Parents**

Local Educational Agency (LEA) Name: Nicasio School District

CDS Code: 21654096024483

Local Control and Accountability Plan (LCAP) Year: 2020-21

LEA contact information: Barbara Snekkevik, Principal

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).



Budget Overview for the 2020-21 LCAP Year

This chart shows the total general purpose revenue Nicasio School District expects to receive in the coming year from all sources.

The total revenue projected for Nicasio School District is \$1,087,382, of which \$730,578 is Local Control Funding Formula (LCFF), \$42,038 is other state funds, \$285,956 is local funds, and \$28810 is federal funds. Of the \$730,578 in LCFF Funds, \$21,546 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

## **LCFF Budget Overview for Parents**

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Nicasio School District plans to spend for 2020-21. It shows how much of the total is tied to planned actions and services in the LCAP.

Nicasio School District plans to spend \$1,031,259 for the 2020-21 school year. Of that amount, \$1,031,259 is tied to actions/services in the LCAP and \$0 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

0

## Increased or Improved Services for High Needs Students in 2020-21

In 2020-21, Nicasio School District is projecting it will receive \$21,546 based on the enrollment of foster youth, English learner, and low-income students. Nicasio School District must demonstrate the planned actions and services will increase or improve services for high needs students compared to the services all students receive in proportion to the increased funding it receives for high needs students. In the LCAP, Nicasio School District plans to spend \$21,546 on actions to meet this requirement.

## **LCFF Budget Overview for Parents**

## Update on Increased or Improved Services for High Needs Students in 2019-20



This chart compares what Nicasio School District budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Nicasio School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

In 2019-20, Nicasio School District's LCAP budgeted \$21,777 for planned actions to increase or improve services for high needs students. Nicasio School District estimates that it will actually spend \$25,874 for actions to increase or improve services for high needs students in 2019-20.

Nicasio School District

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Since 1862

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

To:Nicasio School District Board of TrusteesFrom:Margie Bonardi, Interim CBODate:Sept. 9, 2020Re:Action: Unaudited Actuals 2019-20

## Background

Closing the books is the accounting process in which the budgetary accounts from the prior year are zeroed out and the actual revenues and expenses are closed out to the fund balance. The close out report is called "Unaudited Actuals" because the final balances have not yet been reviewed by the District's auditor. Changes recommended by the auditor, if any, will be brought to the Board for action when the audit is presented in January.

Before the final accounting entries can be made to complete this process, districts must wait until all notifications of final entitlements and/or costs from outside agencies are received. Due to other agencies' various timelines, this key information is not always available in a timely manner.

## Analysis

Staff has completed the process of closing the accounts for the 2019-20 fiscal year and preparing the required materials for submittal to the Marin County Office of Education (MCOE) using the SACS software as required by the State of California. This report is due to the MCOE by September 15<sup>th</sup> each year.

Included in the Unaudited Actuals is the "Gann" Limit calculation report. Government Code requires the Board of Trustees to identify the estimated appropriations limit for the District for the current fiscal year and the actual appropriations limit for the District for the preceding fiscal year. The resolution must be adopted whether or not there is an increase in the Gann Limit. The attached Gann Report and resolution reflects no increase in the Gann limit as required for our district.

## Legal Consideration

Board approval of the Unaudited Actuals Report and Gann Limit Resolution is required by the State.

Recommendation: Trustees approve the 2019-20 Unaudited Actuals 2019-20

## UNAUDITED ACTUALS 2019-20 Presented September 9, 2020

## **UNAUDITED ACTUALS**

A school district budget undergoes many revisions from the time of its adoption to the end of the fiscal year. The budget is adopted using a set of revenue and expenditure assumptions, dependent upon many factors including State, Federal, and Local funding projections, estimated staffing costs, etc.

Throughout the fiscal year, changes to assumptions are recorded in the District's fund accounts through budget revisions, and are officially reported out using the Standardized Accounting Code Structure (SACS) state software four times a year the Adopted Budget report (June), the First Interim report (December), the Second Interim report (March), and the Unaudited Actuals report (September).

Once a fiscal year ends (June 30), the district begins the process of setting up receivables and/or payables, and reviewing revenues and expenditures for accurate accounting.

Until the books are closed, ending fund balances that become the beginning fund balances in the new budget year are estimates. After the books are closed, the actual fund balances are recorded in the new year and fund budgets are revised as part of budget revisions in the First and Second Interim reporting cycle.

The 2019-20 fiscal year changes in revenue and expenditure assumptions are reported and reflected in the Unaudited Actuals budget report and are summarized below. When referencing the term "Estimated Actuals" below, refer to the 2020-21 Budget Adoption report (presented at the June 18<sup>th</sup> Board meeting).

## **REVENUES**

## GENERAL FUND LOCAL CONTROL FUNDING FORMULA (LCFF/PROPERTY TAX)

(\$726,827.79, an increase of \$ 6,849 since Estimated Actuals): Total LCFF Sources are slightly higher in the unaudited actuals due to the final property tax roll (J-29), final funding average daily attendance (ADA) reporting for 2019-20 which impacts our EPA allocation and due to reduction of the charter school in-lieu property tax transfer.

**FEDERAL REVENUES** (\$ 23,448 increase of \$ 22 since Estimated Actuals): Federal revenue was slightly higher than estimates. Revenue sources are primarily special education revenue, but also include categorical funds (Title II-III), a small amount of support for low income/EL students, and professional development.

**OTHER STATE REVENUES** (\$ 58,833 increase of \$11,098 since Estimated Actuals): Other State Revenues include Lottery, Mandated Costs, and In Lieu STRS/PERS. The primary cause of the increase from estimated actuals was the preliminary estimate of Lottery and underestimate of the In Lieu STRS. The STRS has no net impact on the financial statements, as there is a corresponding accounting entry in employee benefits. In Lieu STRS has no net impact on the district.

**LOCAL REVENUES** (\$ 296,346, an decrease of -\$ 9,901 since Estimated Actuals): Local revenues include Parcel Taxes, Special Education COE Revenue Transfer, Interest/Miscellaneous Local Income and Parcel Taxes.

## **EXPENDITURES**

**SALARIES AND BENEFITS (**\$ 672,275, increase of \$ 4,622 since Estimated Actuals): Salaries and benefits represent over 60% of total expenditures. The difference between the estimated actuals and the unaudited actuals is primarily related to employees' health, welfare benefits and actual substitute cost, and an increase in the cost of STRS on Behalf calculation.

**OTHER EXPENSES** (\$ 350,795 decrease of \$ 69,733 since Estimated Actuals): Other expenses include books, supplies, services, other operating expenses, and transfers out of the General Fund. The decrease from estimated actuals is primarily due to Covid 19 required changes to the district's instructional delivery methods which include supplies provided on site, special education transportation requirement, and reduced utility usage (garbage, PG&E) All restricted accounts allow for the carryover of unspent funds to be used in future years as intended by the original grant parameters i.e. Lottery, EPA.

## **FUNDS**

Besides the General Fund, the district maintains other funds including Deferred Maintenance Fund, , and Bond Redemption. The following is a brief description of each of these funds at year-end:

## **DEFERRED MAINTENANCE FUND 14**

The Deferred Maintenance Fund supports authorized expenditures for planned maintenance included in the Deferred Maintenance Plan. Total ending balance of \$45,521.06 is available to support deferred maintenance projects.

## **BOND INTEREST & REDEMPTION FUND 51**

Fund 51 is maintained by the County of Marin Department of Finance (DOF). At year's end, the business staff at the Marin County Office of Education

receives revenue/expenditure information from the DOF and forwards entries to districts for posting. It reflects bond repayments collected from taxpayers for the fiscal year.

## **BUDGET UPDATE - 2020-21**

There have been changes to the 2020-21 budget since Board adoption on June 18, 2020. The most significant changes relate to the adopted State budget, which includes funding to address Learning Loss Mitigation related to Covid 19. Federal funding also includes Learning Loss Mitigation funding which will required allocation based on the district's identified needs. These changes will be reflected in the first budget revisions presented to the board for approval in December 2020.

## Nicasio School District

Unaudited Actuals Financial Reporting

Margie Bonardi, Chief Business Official

September 9, 2020



## General Fund "Actual" 2019-2020 Year-End Totals

## **Unrestricted**

## **Restricted**

Revenue	\$ 75 <b>1,</b> 364.45	Revenue	\$	354,090.89	
Less (-) Expense	<u>\$ 622,868.25</u>	Less (-) Expense	\$	400,201.83	
Net Balance : (Before contribu	utions to restricted)	Net Balance : (Before	contrib	outions from u	nrestricte <b>d)</b>
	<b>\$ 128,</b> 496.20		\$	- 46,110.94	
Contribution	<u>\$ - 42,182.23)</u>			-	
Increase in Fund Balance \$	86,313.97	Contribution	CA L	42,182.23	
		Decrease in Fund Bal	.ance\$	- 3,928,71	
2019-20 Beginning Fund Bala	nce				
(Before Reserves) \$ 4	45,707.67	2019-20 Beginning Fu	und Bala	ance	
		(Restricted Carryover	) \$	31,428.27	



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## NICASIO SCHOOL DISTRICT Expenditures 2019-20



## NICASIO SCHOOL DISTRICT Total Revenues 2019-20



## NICASIO SCHOOL DISTRICT 2019-20 UNAUDITED ACTUALS

NICASIO SCHOOL DISTRICT - Unaudited Actuals

page 1	
2019-20	Final

	2019-20	2019-20	2019-20	2019-20
				Unaudited
	Adopted	1st Interim	2nd Interim	Actuals
LCFF Sources	723,179	730,751	713,098	726,828
Federal Revenues	21,102	21,151	21,245	23,448
State Revenues	47,085	47,058	48,688	58,833
Local Revenues	283,435	297,450	301,284	296,346
Total Revenues	1,074,801	1,096,410	1,084,315	1,105,455
Certificated	298,903	359,480	325,866	326,386
Classified	176,130	182,292	187,500	179,011
Benefits	158,229	169,538	160,956	166,878
Supplies	29,620	57,916	54,568	29,598
Services	264,438	278,279	283,348	207,022
Capital Outlay	-			
Other Outgo: MCOE, Early Retirement	119,918	119,918	111,874	114,175
Total Expenditures	1,047,238	1,167,423	1,124,112	1,023,070
Net Change	27,563	(71,013)	(39,797)	82,385
Beginning Fund Balance	443,358	477,136	477,136	477,136
Ending Fund Balance	470,921	406,123	437,339	559,521
Components of Ending Fund Balance	2019-20	2019-20	2019-20	2019-20
				Unaudited
	Adopted	1st Interim	2nd Interim	Actuals
Restricted	13,387	2,176	3,704	27,500
Reserved for Revolving Cash	1,000	1,000	1,000	1,000
Economic Uncertainty	69,000	69,000	69,000	69,000
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
Other Assignments: Lottery, EPA Unrest. Balances				14,309
Undesignated/Unappropriated	207,315	153,728	183,416	<b>267,493</b>
	470,921	406,123	437,339	559,521
Economic Uncertainty - state required	6%	6%	60/	<b>C</b> 9/
Board reserve for uncertainty	12%	17%	17%	120/
Board reserve for Special Education	10/0	1470	1270 192	1370
Undesignated/Unappropriated	20%	13%	16%	+% 26%
ondesignated on appropriated	2070	1370	1070	20%
Total reserves available for uncertainty	<u>43%</u>	<u>38%</u>	<u>38%</u>	<u>50%</u>



## Nicasio School District

5555 Nicasio Valley Road, Nicasio, CA 94946

415.662.2184 2 / 415.662.2250

DATE:	September 9, 2020
TO:	Nicasio Board of Trustees, Nancy Neu, Superintendent
FROM:	Margie Bonardi, Interim CBO
SUBJECT:	2019-20 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 indentifies 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 2019. Other columns include the periodic reports presented in January 2020 (1st Interim) and April 2020 (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 2019-20 and the Adopted Budget for 2020-21.

- o General Fund (Form 01)- the District's operating fund
- o 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 size.

## • 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.

## **o** 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.

## o 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.

## o 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 Inter fund Activities (Form SIAA)

This form summarizes inter fund 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 DISRICT 2019-20 UNAUDITED ACTUALS

FUND 01 General Fund

		201	9-20 Unaudited Act	uals		2020-21 Budget		
Description	Object Resource Codes 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
A. REVENUES								
1) LCFF Sources	8010-809	9 726,827.79	0.00	726,827.79	730,578.00	0.00	730,578.00	0.5%
2) Federal Revenue	8100-829	0.00	23,448.00	23,448.00	0.00	28,810.00	28,810.00	22.9%
3) Other State Revenue	8300-859	7,241.69	<b>51,5</b> 91.54	58,833.23	5,705.00	36,333.00	42,038.00	-28.5%
4) Other Local Revenue	8600-879	17,294.97	279,051.35	296,346.32	22,174.00	263,782.00	285,956.00	-3.5%
5) TOTAL, REVENUES		751,364.45	354,090.89	1,105,455.34	758,457.00	328,925.00	1,087,382.00	-1.6%
B. EXPENDITURES							, i de la companya de	
1) Certificated Salaries	1000-199	9 219,401.73	106,984.23	326,385.96	221,939.00	63,246.00	285,185.00	-12.6%
2) Classified Salaries	2000-299	9 136,550.39	42,460.20	179,010.59	135,594.00	40,729.00	176,323.00	-1.5%
3) Employee Benefits	3000-399	9 96,676.23	70,201.86	166,878.09	88,307.00	59,173.00	147,480.00	-11.6%
4) Books and Supplies	4000-499	9 13,457.03	16,141.17	29,598.20	27,295.00	10,475.00	37,770.00	27.6%
5) Services and Other Operating Expenditures	5000-599	9 149,000.01	58,022.37	207,022.38	169,543.00	93,823.00	263,366.00	27.2%
6) Capital Outlay	6000-699	9 0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirec Costs)	t 7100-729 7400-749	9 9 7,782.86	106,392.00	114,174.86	7,530.00	113,605.00	121,135.00	6.1%
8) Other Outgo - Transfers of Indirect Costs	7300-739	9 0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		622,868.25	400,201.83	1,023,070.08	650,208.00	381,051.00	1,031,259.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B5	9)	128,496.20	(46,110.94)	82,385.26	108,249.00	(52,126.00)	56,123.00	-31.9%
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In	8900-892	9 0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-762	9 0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses					0.00	5.00	0.00	0.070
a) Sources	8930-897	9 0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-769	9 0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-899	9 (42,182.23)	42,182.23	0.00	(88,393.00)	88,393.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/	JSES	(42,182.23)	42,182.23	0.00	(88,393.00)	88,393,00	0.00	0.0%

				-20 Unaudited Actu	als		2020-21 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)			P6 312 07	2 000 74	82.255.20	40.050.00			
F. FUND BALANCE, RESERVES			50,313.91	(3,920.71)	02,000.20	19,650.00	36,267.00	56,123.00	-31.9%
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	445,707.67	31,428.27	477,135.94	532,021.64	27,499.56	559,521.20	17.3%
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)			445,707.67	31,428.27	477,135.94	532,021.64	27,499,56	559.521.20	17.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			445,707.67	31,428.27	477,135.94	532,021.64	27,499,56	559.521.20	17.3%
2) Ending Balance, June 30 (E + F1e)			532,021.64	27,499.56	559,521,20	551.877.64	63,766,56	615 644 20	10.0%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	1,000.00	0.00	1,000.00	1.000.00	0.00	1.000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	27,499.56	27,499.56	0.00	63,766,56	63 766 56	131.9%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	194,528.23	0.00	194,528.23	194,528.23	0.00	194.528.23	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	69,000.00	0.00	69,000.00	69,000.00	0.00	69,00 <b>0.00</b>	0.0%
Unassigned/Unappropriated Amount		9790	267,493.41	0.00	267,493.41	287.349.41	0.00	287, 349 41	7 4%

		2019	-20 Unaudited Actu	als		2020-21 Budget		
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS								
1) Cash a) in County Treasury	9110	575,196.38	73,605.20	648,801.58				
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00				
b) in Banks	91 <b>20</b>	0.00	0.00	0.00				
c) in Revolving Cash Account	91 <b>30</b>	1,000.00	0.00	1,000.00				
d) with Fiscal Agent/Trustee	9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit	91 <b>40</b>	0.00	0.00	0.00				
2) Investments	9150	0.00	0.00	0.00				
3) Accounts Receivable	9200	6,542.54	16,829.16	23,371.70				
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		582,738.92	90,434.36	673,173.28				
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	50,717.28	62,934.80	113,652.08				
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		50,717.28	62,934.80	113,652.08				
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources	96 <b>90</b>	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS		0.00	0.00	0.00				
K. FUND EQUITY								
Ending Fund Balance, June 30								

Celifornia Dept of Education SACS Financial Reporting Software - 2020.2.0 File: fund-a (Rev 03/10/2020)

			2019-	20 Unaudited Actua	lls	2020-21 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		
(must agree with line F2) (G9 + H2) - (I6 +	J2)		532,021.64	27,499.56	559,521.20					

		2019	-20 Unaudited Actu	ials		2020-21 Budget		
Description Resource	Object Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES					1.1			
Principal Apportionment	0044	00.500.00						
	0011	39,589.00	0.00	39,589.00	35,630.00	0.00	35,630.00	-10.0%
Education Protection Account State Aid - Current Year	8012	7,782.00	0.00	7,782.00	7,378.00	0.00	7,378.00	-5.2%
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	2,986.26	0.00	2,986.26	2,978.00	0.00	<b>2,97</b> 8.00	-0.3%
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	673.900.38	0.00	673.900.38	680,475,00	0.00	680 475 00	1.0%
Unsecured Roll Taxes	8042	12 797 99	0.00	12 797 99	13 495 00	0.00	12 495 00	E 40/
Prior Years' Taxes	8043	622.16	0.00	622.16	622.00	0.00	622.00	0.0%
Supplemental Taxes	8044	0.00	0.00	0.00	0.00	0.00	022.00	0.0%
Education Revenue Augmentation	0011	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fund (ERAF)	8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	80 <b>47</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinguent Taxes	80 <b>48</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (FC 41604)				0.00	0.00	0.00	0.00	0.0%
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	80 <b>89</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources		737,677. <b>79</b>	0.00	737,677.79	740.578.00	0.00	<b>740.578</b> .00	0.4%
LCFF Transfers								0.170
Unrestricted LCFF Transfers -								
Current Year 000	0 8091	(10,000.00)		(10,000.00)	(10,000.00)		(10,000.00)	0.0%
All Other LCFF Transfers -								
Current rear All Ot	ner 809 <b>1</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	8096	(850.00)	0.00	(850.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers	8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

California Dept of Education SACS Financial Reporting Software - 2020.2.0 File: fund-a (Rev 03/10/2020)

				-20 Unaudited Actua	als		2020-21 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			726,827.79	0.00	726,827.79	730,578.00	0.00	730,578.00	0.5%
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	384.00	384.00	0.00	7,495.00	7,495.00	1851.8%
Special Education Discretionary Grants		8182	0.00	2,529.00	2,529.00	0.00	1,232.00	1,232.00	-51.3%
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 <b>Delinq</b> uent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,195.00	1,195.00		1,057.00	1,057.00	-11.5%
Title III, Part A, Imm <b>igran</b> t Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

			2019	-20 Unaudited Actua	als		2020-21 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	
Title III, Part A, English Learner										
Program	4203	8290		1,368.00	1,368.00		1,234.00	1,234.00	-9.8%	
Public Charter Schools Grant										
Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%	
Other NCI B / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8200		0.00	0.00		0.00	0.00	0.00/	
Carper and Technical	5510, 5050	0290		0.00	0.00		0.00	0.00	0.0%	
Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%	
All Other Federal Revenue	All Other	8290	0.00	17,972.00	17,972.00	0.00	17,792.00	17,792.00	-1.0%	
TOTAL, FEDERAL REVENUE			0.00	23,448.00	23,448.00	0.00	28,810.00	28,810.00	22.9%	
Other State Apportionments										
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	1,218.00	0.00	1,218.00	1,218.00	0.00	1,218.00	0.0%	
Lottery - Unrestricted and Instructional Materia	als	8560	5,831.69	2,075.54	7,907.23	4,295.00	1,675.00	5,970.00	-24.5%	
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%	

California Dept of Education SACS Financial Reporting Software - 2020.2.0 File: fund-a (Rev 03/10/2020)

			2019-	-20 Unaudited Actua	ls	2020-21 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	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%	
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%	
California Clean Energy Jobs Act	6230	8590		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	Ail Other	8590	192.00	49,516.00	49,708.00	192.00	34,658.00	34,850.00	-29.9%	
TOTAL, OTHER STATE REVENUE			7,241.69	<b>51,5</b> 91.54	58,833.23	5,705.00	36,333.00	42,038.00	-28.5%	

			2019	-20 Unaudited Actu	als		2020-21 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	202,661.88	202,661.88	0.00	201,593.00	201,593.00	-0.5%
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	10,615.89	0.00	10,615.89	5,000.00	0.00	5,000.00	-52.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	12,000.00	0.00	12,000.00	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

California Dept of Education SACS Financial Reporting Software - 2020.2.0 File: fund-a (Rev 03/10/2020)

		_	2019-	-20 Unaudited Actua	als	2020-21 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
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		869 <b>9</b>	2,005.08	56,426.47	58,431.55	500.00	43,607.00	44,107.00	-24.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781- <b>8783</b>	4,674.00	0.00	4,674.00	4,674.00	0.00	4,674.00	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		19,963.00	19,963.00		18,582.00	18,582.00	-6.9%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Chart <b>er Sch</b> ools	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	879 <b>3</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		879 <b>9</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,294.9 <b>7</b>	279,051.35	296,346.32	22,174.00	263,782.00	285,956.00	-3.5%
TOTAL, REVENUES			751,364. <b>45</b>	354,090.89	1,105,455.34	758,457.00	328,925.00	1,0 <b>87,38</b> 2.00	-1.6%

		201	2019-20 Unaudited Actuals			2020-21 Budget			
Description R	Object esource Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries	1100	147,498.32	106,9 <b>84.23</b>	254,482.55	149,952.00	63,246.00	213,198.00	-16.2%	
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Certificated Supervisors' and Administrators' Salar	ies 1300	71,903.41	0.00	71,903.41	71,987.00	0.00	71,987.00	0.1%	
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, CERTIFICATED SALARIES		219,401.73	106,984.23	326,385.96	221,939.00	63,246.00	285,185.00	-12.6%	
CLASSIFIED SALARIES									
Classified Instructional Salaries	2100	23,099.03	42,460.20	65,559.23	23,317.00	40,729.00	64,046.00	-2.3%	
Classified Support Salaries	2200	36,023.70	0.00	36,023.70	35,372.00	0.00	35,372.00	-1.8%	
Classified Supervisors' and Administrators' Salarie	s 2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Clerical, Technical and Office Salaries	2400	76,160.16	0.00	76,160.16	75,405.00	0.00	75,405.00	-1.0%	
Other Classified Salaries	2900	1,267.50	0.00	1,267.50	1,500.00	0.00	1,500.00	18.3%	
TOTAL, CLASSIFIED SALARIES		136,550.39	42,460.20	179,010.59	135,594.00	40,729.00	176,323.00	-1.5%	
EMPLOYEE BENEFITS									
STRS	3101-31	39,409.24	57,9 <b>76.65</b>	97,385.89	35,924.00	41,707.00	77,631.00	-20.3%	
PERS	3201-320	21,618.08	0.00	21,618.08	18,437.00	0.00	18,437.00	-14.7%	
OASDI/Medicare/Alternative	3301-33	13,380.86	4,311.24	17,692.10	13,158.00	4,025.00	17,183.00	-2.9%	
Health and Welfare Benefits	3401-34	14,332.96	5,361.95	19,694.91	13,788.00	11,725.00	25,513.00	29.5%	
Unemployment Insurance	3501-35	02 191.19	61.59	252.78	185.00	83.00	268.00	6.0%	
Workers' Compensation	3601-360	7,743.90	2,490.43	10,234.33	6,815.00	1,633.00	8,448.00	-17.5%	
OPEB, Allocated	3701-370	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
OPEB, Active Employees	3751-37	52 0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Employee Benefits	3901-390	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS		96,676.23	70,201.86	166,878.09	88,307.00	59,173.00	147,480.00	-11.6%	
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials	4100	2,448.59	2,000.00	4,448.59	3,000.00	2,000.00	5,000.00	12.4%	
Books and Other Reference Materials	4200	0.00	1,610.60	1,610.60	0.00	1,675.00	1,675.00	4.0%	
Materials and Supplies	4300	9,828.13	6,73 <b>3.30</b>	16,561.43	20,295.00	3,800.00	24,095.00	45.5%	

California Dept of Education SACS Financial Reporting Software - 2020.2.0 File: fund-a (Rev 03/10/2020)

		201	2019-20 Unaudited Actuals			2020-21 Budget			
Description Re	Object ource Codes 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	
Noncapitalized Equipment	4400	1,180.31	5,797.27	6,977.58	4,000.00	3,000.00	7,000.00	0.3%	
Food	4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES		13,457.03	16,141.17	29,598.20	27,295.00	10,475.00	37,770.00	27.6%	
SERVICES AND OTHER OPERATING EXPENDITUR	ES								
Subagreements for Services	5100	0.00	0.00	0.00	0.00	18,309.00	18,309.00	New	
Travel and Conferences	5200	1,178.69	1,195.00	2,373.69	478.00	1,057.00	1,535.00	-35.3%	
Dues and Memberships	5300	1,961.00	0.00	1,961.00	2,075.00	0.00	2,075.00	5.8%	
Insurance	5400 - 545	6,403.00	0.00	6,403.00	6,938.00	0.00	6,938.00	8.4%	
Operations and Housekeeping Services	5500	35,091.65	0.00	35,091.65	39,000.00	0.00	39,000.00	11.1%	
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	10,270.56	0.00	10,270.56	5,930.00	0.00	5,930.00	-42.3%	
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	91,891.08	50,827.37	142,718.45	110,422.00	68,457.00	178,879.00	25.3%	
Communications	5900	2,204.03	6,000.00	8,204.03	4,700.00	6,000.00	10,700.00	30.4%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		149,000.01	58,022.37	207,022.38	169,543.00	93,823.00	263,366.00	27.2%	

			2019-	20 Unaudited Actu	als	2020-21 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.0 <b>0</b>	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 Inc	direct 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 Payme Payments to Districts or Charter Schools	ents	7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	<b>106,39</b> 2.00	106 <b>,392</b> .00	0.00	113,605. <b>00</b>	113,605.00	6.8%
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 App To Districts or Charter Schools	ortionments 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%

California Dept of Education SACS Financial Reporting Software - 2020.2.0 File: fund-a (Rev 03/10/2020)

		2019	-20 Unaudited Actua	als	2020-21 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
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service Debt Service - Interest	7438	1,470.19	0.00	1,470.19	2,637.00	0.00	2,637.00	79.4%
Other Debt Service - Principal	7439	6,312.67	0.00	6,312.67	4,893.00	0.00	4,893.00	-22.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		7,782.86	106,392.00	114,174.86	7,530.00	113,605.00	121,135.00	6.1%
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		622,868.25	400,201.83	1,023,070.08	650,208.00	381,051.00	1,031,259.00	0.8%

			2019-20 Unaudited Actuals						
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	00.0	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							0.00	0.00	0.070
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		761 <b>2</b>	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		761 <b>6</b>	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		897 <b>3</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		89 <b>79</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

California Dept of Education SACS Financial Reporting Software - 2020.2.0 File: fund-a (Rev 03/10/2020)
#### Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

			2019-	20 Unaudited Actua	lls	2020-21 Budget			
Description	Resource Codes	Object esource Codes 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
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(117,182.23)	117,182.23	0.00	(163,393.00)	163,393.00	0.00	0.0%
Contributions from Restricted Revenues		8990	75,000.00	(75,000.00)	0.00	75,000.00	(75,000.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(42,182.23)	42,182.23	0.00	(88,393.00)	88,393.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)	3		(42,182.23)	42,182.23	0.00	(88,393.00)	88,393.00	0.00	0.0%

#### Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Function

			2019	-20 Unaudited Ac	tuals		2020-21 Budget			
Description	Function 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								1		
BALANCE (C + D4)			86,313.97	(3,928.71	) 82,385.26	19,856.00	36,267.00	56,123.00	-31.9%	
F. FUND BALANCE, RESERVES										
1) Beginning Fund Balance										
a) As of July 1 - Unaudited		9791	445,707,67	31.428.27	477,135,94	532,021,64	27 499 56	559 521 20	17 3%	
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)			445,707.67	31.428.27	477.135.94	532.021.64	27,499,56	559 521 20	17.3%	
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			445,707.67	31,428.27	477.135.94	532.021.64	27.499.56	559 521 20	17.3%	
2) Ending Balance, June 30 (E + F1e)			532,021.64	27.499.56	559.521.20	551,877,64	63 766 56	615 644 20	10.0%	
Components of Ending Fund Balance a) Nonspendable								010,011.20	10.070	
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%	
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
b) Restricted		9740	0.00	<b>27,49</b> 9.56	27,499.56	0.00	63,766.5 <b>6</b>	63,766.56	131.9%	
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Commitments (by Resource/Object	:)	9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
d) Assigned										
Other Assignments (by Resource/Object)		9780	194,528.23	0.00	194,528.23	194,528,23	0.00	194,528,23	0.0%	
Board Required Reserve	0000	9780	135,219.00		135,219.00					
Special Education Reserve	0000	9780	45,000.00		45,000.00					
Board Special Reserve	0000	9780				135,219.00		135,219.00		
Special Education	0000	9780				45,000.00		45,000.00		
e) Unassigned/Unappropriated										
Reserve for Economic Uncertainties		9789	69,000.00	0.00	69,000.00	69,000.00	0.00	69,000.00	0.0%	
Unassigned/Unappropriated Amount		9790	267,493.41	0.00	267,493,41	287,349,41	0.00	287 349 41	7.4%	

Nicasio Elementary Marin County		Unaudited Actuals General Fund Exhibit: Restricted Balance Detail		21 65409 000000 Form 0 <sup>-</sup>		
Resource	Description		2019-20 Unaudited Actuals	2020-21 Budget		
5810	Other Restricted Federal		0.00	2,385.00		
6230	California Clean Energy Jobs Act		342.62	342.62		
6300	Lottery: Instructional Materials		2,234.77	2,234.77		

24,922.17

27,499.56

Total, Restricted Balance

Other Restricted Local

9010

58,804.17

63,766.56

#### Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Function

			2019	9-20 Unaudited Actu	lais		2020-21 Budget		
Description	Function Codes	Object Codes	Unrestricted (Å)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	726,827.79	0.00	726,827.79	730,578.00	0.00	730,578.00	0.5%
2) Federal Revenue		8100-8299	0.00	23,448.00	23,448.00	0.00	28,810.00	28,810.00	22.9%
3) Other State Revenue		8300-8599	7,241.69	51,591.54	58,833.23	5,705.00	36,333.00	42,038.00	-28.5%
4) Other Local Revenue		8600-8799	17,294.97	279,051.35	296,346.32	22,174.00	263,782.00	285,956.00	-3.5%
5) TOTAL, REVENUES			751,364.45	354,090.89	1,105,455.34	758,457.00	328,925.00	1,087,382.00	-1.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		226,853.13	248,527.13	475,380.26	228,960.00	185,680.00	414,640.00	-12.8%
2) Instruction - Related Services	2000-2999		219,874.63	156.47	220,031.10	213,441.00	0.00	213,441.00	-3.0%
3) Pupil Services	3000-3999		2,495.31	42,790.23	45,285.54	11,900.00	79,766.00	91,666.00	102.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		68,305.97	1,678.00	69,983.97	84,397.00	2,000.00	86,397.00	23.5%
8) Plant Services	8000-8999	-	97,556.35	658.00	98,214.35	103,980.00	0.00	103,980.00	5.9%
9) Other Outgo	9000-9999	Except 7600-7699	7,782.86	106,392.00	114,174.86	7,530.00	113,605.00	121,135.00	6.1%
10) TOTAL, EXPENDITURES			622,868.25	400,201.83	1,023,070.08	650,208.00	381,051.00	1,031,259.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES BEFORE OTH	ER ER		100 100 00						
D. OTHER FINANCING SOURCES/USES	3 - 610		120,490.20	(40,110.94)	82,385.26	108,249.00	(52,126.00)	56,123.00	-31.9%
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		<b>7630</b> -7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(42,182.23)	42,182.23	0.00	(88,393.00)	88,393.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURC	CES/USES		(42,182.23)	42,182.23	0.00	(88,393.00)	88,393.00	0.00	0.0%

# NICASIO SCHOOL DISRICT 2019-20 UNAUDITED ACTUALS

# **FUND 14**

**Deferred Maintenance** 

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		2019-20	2020-21	Percent
Description	Resource Codes Object C	odes Unaudited Actuals	Budget	Difference
A. REVENUES				
1) LCFF Sources	8010-80	099 10,000.00	10,000.00	0.0%
2) Federal Revenue	8100-8	299 0.00	0.00	0.0%
3) Other State Revenue	8300-8	599 0.00	0.00	0.0%
4) Other Local Revenue	8600-87	799 733.94	500.00	-31.9%
5) TOTAL, REVENUES		10,733.94	10,500.00	-2.2%
B. EXPENDITURES				
1) Certificated Salaries	1000-15	0.00	0.00	0.0%
2) Classified Salaries	2000-29	0.00	0.00	0.0%
3) Employee Benefits	3000-39	0.00	0.00	0.0%
4) Books and Supplies	4000-49	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-59	999 1,540.00	7,500.00	387.0%
6) Capital Outlay	6000-69	099 0.00	0.00	0.0%
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>	7100-72 7400-74	99, 199 0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-73	99 0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		1,540.00	7,500.00	387.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		9,193.94	3,000.00	-67.4%
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers a) Transfers In	8900-89	29 0.00	0.00	0.0%
b) Transfers Out	7600-76	29 0.00	0.00	0.0%
2) Other Sources/Uses				
a) Sources	8930-89	79 0.00	0.00	0.0%
b) Uses	7630-76	99 0.00	0.00	0.0%
3) Contributions	8980-89	99 0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.0%

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			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			9,193.94	3,000.00	-67.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,327.12	45,521.06	25.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,327.12	45,521.06	25.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,327.12	45,521.06	25.3%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			45,521.06	48,521.06	6.6%
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		1			
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	45,521.06	48,521.06	6.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

# Nicasio Elementary Marin County

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Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
a) in County Treasury		9110	45,570.80		
1) Fair Value Adjustment to Cash in County Treasur	у	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			45,570.80		
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)			45,521.06		

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#### Unaudited Actuals Deferred Maintenance Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent
LCFF SOURCES			endulise Actuals	Dudget	Difference
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	733.94	500.00	-31.9%
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			733.94	500.00	-31.9%
TOTAL, REVENUES			10,733.94	10,500.00	-2.2%

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#### Unaudited Actuals Deferred Maintenance Fund Expenditures by Object

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Basa di Bitan			2019-20	2020-21	Percent
Description	Résource Codes	Object Codes	Unaudited Actuals	Budget	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	2019-20 Unaudited Actuals	2020-21 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 Improvement	ts	5600	1,540.00	7,500.00	387.0%
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 EXPENDIT	TURES		1,540.00	7,500.00	387.0%
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 Co	osts)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,540.00	7,500.00	387.0%

Description	Resource Codes	Object Codes	2019-20	2020-21 Budgot	Percent
INTERFUND TRANSFERS	Acadure doues	Objectioues	Officialities Actuals	Buuget	Difference
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		0005			
Lapseo/Reorganized LEAs		8965	0.00	0.00	0.0%
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%

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Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES				<u>.</u>	
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	733.94	500.00	-31.9%
5) TOTAL, REVENUES			10,733.94	10,500.00	-2.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0,00	0.0%
3) Pupil Services	3000-3999	-	0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0,00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,540.00	7,500.00	387.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,540.00	7,500.00	387.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,193,94	3.000.00	-67.4%
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	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			9,193.94	3,000.00	-67.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,327.12	45,521.06	25.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,327.12	45,521.06	25.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,327.12	45,521.06	25.3%
2) Ending Balance, June 30 (E + F1e)			45,521.06	48,521.06	6.6%
Components of Ending Fund Balance					
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	45,521.06	48,521.06	6.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2019-20	2020-21
Resource	Description	Unaudited Actuals	Budget
Total. Rest	ricted Balance	0.00	0.00

# **NICASIO SCHOOL DISRICT**

# 2019-20

# **Unaudited Actuals**

Fund 51 - Bond Interest and Redemption Fund

# Nicasio Elementary Marin County

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# Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

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21 65409 0000000 Form 51

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Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCEE Sources		8010-8099	0.00	0.00	0.0%
		8100-8200	0.00	0.00	0.0%
		0000 0200	427.06	0.00	-100.0%
3) Other State Revenue		0200-0288	437.00	0.00	100.0%
4) Other Local Revenue		8600-8799	259,714.09	0.00	-100.0%
5) TOTAL, REVENUES			260,151.15	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	239,887.50	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			239,887.50	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,263.65	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		8000 8020	0.00	0.00	0.0%
a) Transfers in		7600 7620	0.00	0.00	0.0%
b) Transfers Out		/600-/629	0.00	0.00	0.070
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%

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Description	Resource Codes	Obiect Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
				- uugut	Bincrende
BALANCE (C + D4)			19,513.65	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	241,444.58	260,958.23	8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			241,444.58	260,958.23	8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		-	241,444.58	260,958.23	8.1%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			260,958.23	260,958.23	0.0%
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	260,958.23	260,958.23	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%

## Nicasio Elementary Marin County

#### Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

21 65409 0000000 Form 51

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	260 958 23		
1) Eair Value Adjustment to Cash in County Treasure	,	9111	0.00		
b) in Ponke		0120	0.00		
		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			260,958,23		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTELOWS			0.00		
			0.00		
1) Accounts Pavable		9500	0.00		
2) Due to Granter Gruermante		0500	0.00		
		9090	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		
I. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
(. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (16 + J2)			260,958,23		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	437.06	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			437.06	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	250,124.35	0.00	-100.0%
Unsecured Roll		8612	6,128.34	0.00	-100.0%
Prior Years' Taxes		8613	293.84	0.00	-100.0%
Supplemental Taxes		8614	645.74	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF					
Taxes		8629	0.00	0.00	0.0%
Interest		8660	2,521.82	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	i	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			259,714.09	0.00	-100.0%
TOTAL, REVENUES			260,151,15	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	185,000.00	0.00	-100.0%
Bond Interest and Other Service					
Charges		7434	54,887.50	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 O	osts)		239,887.50	0.00	-100.0%
TOTAL, EXPENDITURES			239,887.50	0.00	-100.0%

			2019.20	2020-24	Porcont
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	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%

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Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	437.06	0.00	-100.0%
4) Other Local Revenue		8600-8799	259,714.09	0.00	-100.0%
5) TOTAL, REVENUES			260,151.15	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	239,887.50	0.00	-100.0%
10) TOTAL, EXPENDITURES			239,887.50	0.00	-100.0%
FINANCING SOURCES AND USES (A5 - B10)			20,263.65	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		8000 8020	0.00	0.00	0.0%
		7600 7620	0.00	0.00	0.0%
		1000-1029	0.00	0.00	0.0%
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-769 <del>9</del>	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%

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Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,513.65	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	241,444.58	260,958.23	8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			241,444.58	260,958.23	8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			241,444.58	260,958.23	8.1%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance		-	260,958.23	260,958.23	0.0%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	260,958.23	260,958.23	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%

		2019-20	2020-21
Resource	Description	Unaudited Actuals	Budget
Total, Restric	cted Balance	0.00	0.00

Nicasi	io Elementary
Marin	County

	2019-20 Unaudited Actuals			2020-21 Budget			
Description	B 2 404		Europed ADA	Estimated P-2	Estimated	Estimated	
beschpush	F-2 AVA	Annual ADA	Fundeu ADA	ADA	Annual ADA	Funded AUA	
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)	36.89	36.89	37.84	36.89	36.89	37.84	
2. Total Basic Aid Choice/Court Ordered							
Voluntary Pupil Transfer Regular ADA							
Includes Opportunity Classes, Home &							
Hospital, Special Day Class, Continuation							
Education, Special Education NPS/LCI							
and Extended Year, and Community Day							
School (ADA not included in Line A1 above)							
3. Total Basic Aid Open Enrollment Regular ADA							
Includes Opportunity Classes, Home &							
Hospital, Special Day Class, Continuation							
Education, Special Education NPS/LCI							
and Extended Year, and Community Day							
School (ADA not included in Line A1 above)							
4. Total, District Regular ADA							
(Sum of Lines A1 through A3)	36.89	36.89	37.84	36.89	36.89	37.84	
5. District Funded County Program ADA							
a. County Community Schools							
b. Special Education-Special Day Class	1.15	1.10	1.10	1.15	1.10	1.10	
c. Special Education-NPS/LCI							
d. Special Education Extended Year							
e. Other County Operated Programs:							
Opportunity Schools and Full Day							
Opportunity Classes, Specialized Secondary							
5 County School Tuition Fund							
(Out of Stote Tuition) (EC 2000 and 46280)							
Coul of State Tullion) [EC 2000 and 40360]							
g. Total, District Funded County Program ADA	4 45	4.40	1.40	4.45			
(Sum of Lines Asa through Asi)	1.15	1.10	1.10	1.15	1.10	1.10	
(Sum of Line A4 and Line AEg)	20 04	27.00	20.04	20.04	07.00	00.04	
7. Adults in Correctional Facilities	30.04	31.99	30.94	30.04	31.99	38.94	
R. Charter School ADA	TRACTIC COLORS	- AU - 2 - 2 - 3 - 3 - 3			1011 - 20-40-1 - 20	NAME OF TAXABLE PARTY	
(Enter Charter School ADA using	Sector Parts	ALC: NO ALC			Manager Charger		
Tab C. Charter School ADA				1. 医外外的		같은 지역 영향	

#### Unaudited Actuals 2019-20 Unaudited Actuals Schedule of Capital Assets

#### 21 65409 0000000 Form ASSET

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	53,889,00		53 889 00			F2 990 00
Work in Progress			0.00	4 380 00		33,869.00
Total capital assets not being depreciated	53,889,00	0.00	53 889 00	4 389.00	0.00	4,309.00
Capital assets being depreciated:		0.00	00,000.00	4,008.00	0.00	50,270.00
Land Improvements	264,425,30		264 425 30			264 425 20
Buildings	3,761,014,00		3 761 014 00			204,420.30
Equipment	34,778.00		34 778 00			3,701,014.00
Total capital assets being depreciated	4.060.217.30	0.00	4 060 217 30	0.00	0.00	4 060 047 00
Accumulated Depreciation for:		0.00	4,000,217.00	0.00	0.00	4,000,217.30
Land Improvements	(235,518,47)		(235 518 47)		11 730 53	247 240 00
Buildings	(1.053.678.26)		(1.053.678.26)		227 898 74	(1 281 575 00)
Equipment	(24,608,49)		(24,608,49)		3 185 51	(3,201,575.00)
Total accumulated depreciation	(1.313.805.22)	0.00	(1.313.805.22)	0.00	242 912 79	(1 556 619 00)
Total capital assets being depreciated, net	2,746,412,08	0.00	2 746 412 08	0.00	242,012.78	2 502 500 20
Governmental activity capital assets, net	2,800,301.08	0.00	2,800,301.08	4,389.00	242,812.78	2,561,877.30
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:				0.00	0.00	0.00
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:						0.00
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

#### Unaudited Actuals 2019-20 Unaudited Actuals GENERAL FUND 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	326,385.96	301	0.00	303	326,385.96	305	0.00		307	326,385.96	309
2000 - Classified Salaries	179,010.59	311	0.00	313	179,010.59	315	0.00		317	179,010.59	319
3000 - Employee Benefits	166,878.09	321	0.00	323	166,878.09	325	0.00		327	166,878.09	329
4000 - Books, Supplies Equip Replace. (6500)	29,598.20	331	705.79	333	28,892.41	335	5,394.07		337	23,498.34	339
5000 - Services & 7300 - Indirect Costs	207,022.38	341	0.00	343	207,022.38	345	30,569.00		347	176,453.38	349
			Т	OTAL	908,189.43	365			TOTAL	872,226.36	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.

1. Teacher Salaries as Per EC 41011	254,482.55 65,559.23	375
	65,559.23	
2. Salaries of Instructional Aides Per EC 41011		380
3. STRS	84,884.59	382
4. PERS	0.00	383
5. OASDI - Regular, Medicare and Alternative	8,049.08	384
6. Health & Welfare Benefits (EC 41372)		
(Include Health, Dental, Vision, Pharmaceutical, and		
Annuity Plans)	17,908.65	385
7. Unemployment Insurance	160.08	390
8. Workers' Compensation Insurance	6,480.92	392
9. OPEB, Active Employees (EC 41372)	0.00	
10. Other Benefits (EC 22310)	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	437,525.10	395
12. Less: Teacher and Instructional Aide Salaries and		
Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and		
Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and		
Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS.	437,525.10	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.	50.16%	
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 de prov	ficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exemp isions of EC 41374.	t under the
1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	exempt
2.	Percentage spent by this district (Part II, Line 15)	50.16%
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)	872,226.36
5.	Deficiency Amount (Part III, Line 3 times Line 4)	exempt

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

Nicasio Elementary Marin County

#### Unaudited Actuals 2019-20 Unaudited Actuals Schedule of Long-Term Liabilities

#### 21 65409 0000000 Form DEBT

	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	1,649,112.00		1.649.112.00		259.112.00	1.390.000.00	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	12,573.33	8,800.00	21,373.33		7,530.00	13,843.33	7,124.00
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	1,661,685.33	8,800.00	1,670,485.33	0.00	266,642.00	1,403,843.33	247,012.00
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

## 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. Salaries and Benefits - Other General Administration and Centralized Data Processing Α. 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) 29,175.36 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. 18,000.00 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. Nicasio School District contracts with the Marin County Office of Education to provide business services related to budget, compliance, and other essential business functions of the district. **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) 643,099.28 Percentage of Plant Services Costs Attributable to General Administration C. (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 7.34% 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. Α. **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

Pa	rt III -	Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
Α.	Ind	lirect Costs	
	1.	Other General Administration, less portion charged to restricted resources or specific goals	
		(Functions 7200-7600, objects 1000-5999, minus Line B9)	54,688.21
	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)	7,208.93
	6.	Facilities Rents and Leases (portion relating to general administrative offices only)	
	-7	(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
	1.	Adjustment for Employment Separation Costs	
		a. Flus. Normal Separation Costs (Part II, Line A)	0.00
	8	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	0.00
	9.	Carry-Forward Adjustment (Part IV Line F)	10 668 60
	10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	74 730 83
В.	Bas	se Costs	1 1,1 00.00
	1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	475 380 26
	2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	220 031 10
	3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	45,285,54
	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 4700 and 5100)	0.00
	7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999,	0.00
		minus Part III, Line A4)	2,677.76
	8.	External Financial Audit - Single Audit and Other (Functions 7190-7191,	
		objects 5000-5999, minus Part III, Line A3)	8,775.00
	9.	Other General Administration (portion charged to restricted resources or specific goals only)	
		(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
		resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,678.00
	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	
	11	except 0000 and 9000, objects 1000-5999)	0.00
	11.	(Functions 8100.8400, objects 1000 5000 except 5100, minus Dart III, Line A5)	04 005 40
	12	Facilities Rents and Leases (all except portion relating to general administrative offices)	91,005.42
	12.	(Function 8700, objects 1000-5000 except 5100, minus Part III, Lino A6)	0.00
	13.	Adjustment for Employment Separation Costs	0.00
		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.	Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
	15.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	16.	Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
	17.	Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
	18.	Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
	19.	Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	844,833.08
C.	Strai	ight Indirect Cost Percentage Before Carry-Forward Adjustment	
	(For	information only - not for use when claiming/recovering indirect costs)	
	(Line	A8 divided by Line B19)	7.58%
D.	Preli	minary Proposed Indirect Cost Rate	
	(For	final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic)	
	(Line	≥ A10 divided by Line B19)	8 85%

#### Part IV - Carry-forward Adjustment

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

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

<b>A</b> .	Indirect c	osts incurred in the current year (Part III, Line A8)	64,062.14				
В.	Carry-for						
	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-for	ward adjustment for under- or over-recovery in the current year					
	1. Unde cost r	r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect rate (6.32%) times Part III, Line B19); zero if negative	10,668.69				
	2. Over- (appr recov	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of oved indirect cost rate (6.32%) times Part III, Line B19) or (the highest rate used to er costs from any program (0%) times Part III, Line B19); zero if positive	0.00				
Ð.	Prelimina	ry carry-forward adjustment (Line C1 or C2)	10,668.69				
E.	Optional a	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 wh the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request the the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over 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 approve							
	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 reque	est for Option 1, Option 2, or Option 3					
			11				
F.	Carry-for Option 2 c	vard adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	10,668.69				

#### Unaudited Actuals 2019-20 Unaudited Actuals LOTTERY REPORT Revenues, Expenditures and Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A AMOUNT AVAILABLE FOR THIS FI	SCAL VEAR			(	Totalo
1 Adjusted Beginning Fund Balance	0701_0705	6 106 30		1 942 15	7 040 45
2 State Lotten/ Revenue	9791-9795 8560	5,100.30	CENTER DESIDENCE	2 075 54	7,545.45
3 Other Local Revenue	8600-8700	0,001.09		2,075.54	1,907.23
4. Transfers from Eunds of	0000-0799	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	0000	0.00		0.00	0.00
Resources (Total must be zero)	8980	0.00			0.00
6 Total Available	0000	0.00		Fill Charles Contract Contract Contract	0.00
(Sum Lines A1 through A5)		11,937,99	0.00	3 918 69	15 856 68
B. EXPENDITURES AND OTHER FINA	NCING USES				
1. Certificated Salaries	1000-1999	0.00		時代的には表示ない	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	3,052.15		1,683.92	4,736.07
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6200)	5100 5710 5000				
(Resource 0500)	5100, 5710, 5600 6000 6000	0.00			0.00
7 Tuition	7100 7100	0.00			0.00
8. Interagency Transfers Out	1100-1133	0.00			0.00
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				and all states
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00		Sec. 18 million Section	0.00
12. Total Expenditures and Other Final	ncing Uses				
(Sum Lines B1 through B11)		3,052.15	0.00	1,683.92	4,736.07
C. ENDING BALANCE	0707	0.005.04	0.00	0.004.77	44,400,04
D COMMENTE:	3192	0,000.04	0.00	2,234.11	11,120.61

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.

Nicasio Elementary Marin County

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#### Unaudited Actuals 2019-20 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

21 65409 0000000 Form ESMOE

				nds 01, 09, an	2019-20	
S	ectic	on I - Expenditures	Goals	Functions	Objects	Expenditures
Α.	Tot	al state, federal, and local expenditures (all resources)	All	All	1000-7999	1,023,070.08
В.	Les (Re	ss all federal expenditures not allowed for MOE	All	0.11	1000 7000	23 448 00
	(1.1			Ali	1000-7999	23,440.00
C.	Les (All	s state and local expenditures not allowed for MOE: 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
	2	Debt Service	AD	0400	5400-5450, 5800, 7430-	7 700 00
	э.	Debt Service	Ali	9100	/439	1,182.80
	<b>4</b> .	Other Transfers Out	All	9200	7200-7299	0.00
	5.	Interfund Transfers Out	All	9300	7600-7629	0.00
	_			9100	7699	
	6.	All Other Financing Uses	All	9200	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	Manualiy e expenditure	entered. Must s in lines B, C D2.	not include 1-C8, D1, or	
	10.	Total state and local expenditures not allowed for MOE calculation				
		(Sum lines C1 through C9)				7,782.86
D.	Plu	s additional MOE expenditures:			1000-7143, 7300-7439	
	1.	(Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
	<b>2</b> .	Expenditures to cover deficits for student body activities	Manually e expendi	entered. Must i tures in lines /	not include A or D1.	
E.	Tot	al expenditures subject to MOE			· · · · · · · · · · · · · · · · · · ·	
	(Lin	e A minus lines B and C10, plus lines D1 and D2)				991,839.22

Nicasio Elementary Marin County

#### Unaudited Actuals 2019-20 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

21 65409 0000000 Form ESMOE

Section II Exponditures Per ADA	2019-20 Annual ADA/			
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		Exps. Per ADA		
P. Evenenditures per ADA (Line LE divided by Line II A)		37.99		
B. Expenditures per ADA (Line I.E divided by Line II.A)		26,107.90		
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 offici MOE calculation). (Note: If the prior year MOE was not met, CDE adjusted the prior year base to 90 percent of the preceding prior amount rather than the actual prior year expenditure amount.)	al CDE E has year	26 624 82		
<ol> <li>Adjustment to base expenditure and expenditure per ADA ar LEAs failing prior year MOE calculation (From Section IV)</li> </ol>	nounts for 0.00	0.00		
2. Total adjusted base expenditure amounts (Line A plus Line A	A.1) 1,034,646.05	26,631.82		
B. Required effort (Line A.2 times 90%)	931,181.45	23,968.64		
C. Current year expenditures (Line I.E and Line II.B)	991,839.22	26,107.90		
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 require is met; if both amounts are positive, the MOE requirement is not either column in Line A.2 or Line C equals zero, the MOE calcula incomplete.)	ement MOE met. If tion is	MOE Met		
<ul> <li>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B)</li> <li>(Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)</li> </ul>	0.00%	0.00%		

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#### Unaudited Actuals 2019-20 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)						
Description of Adjustments	Total Expenditures	Expenditures Per ADA				
Total adjustments to base expenditures	0.00	0.00				
#### Unaudited Actuals 2019-20 General Fund and Charter Schools Funds Program Cost Report Schedule of Allocation Factors (AF) for Support Costs

			Teacher Full-Time E	uivalents		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 Un Goals 0000 an	distributed Expenditures, Funds 01, 09, and 62, d 9000 (will be allocated based on factors input)	0.00	0.00	218 502 18	0.00	08 214 35	0.00	0.00	
B. Enter Allocati (Note: A there are	ion Factor(s) by Goal: Allocation factors are only needed for a column if 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 Go	als Description								
0001	Pre-Kindergarten								
1110	Regular Education, K-12			3.40		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 Allocatio	on Factors	0.00	0.00	3.40	0,00	3.00	0.00	0.00	

Nicasio Elementary Marin County

#### Unaudited Actuals 2019-20 General Fund and Charter Schools Funds Program Cost Report

21 65409 0000000 Form PCR

		در دونار از او	Direct Costs		Central Admin		Total Costs by
		Direct Charged	Allocated	Subtotal	Costs	Other Costs	Program
		(Schedule DCC)	(Schedule AC)	(col. 1 + 2)	(col. 3 x Sch. CAC line E	(Schedule OC)	(col. 3 + 4 + 5)
Goal	Program/Activity	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Instructiona	1						
Goals	1					전철 22. 도시 (1) 변화 14	
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	478,698.70	316,716.53	795,415.23	66,411.30		861,826.53
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	영 전쟁 집중 지수는 것	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	42,790.23	0.00	42,790,23	3.572.67		46.362.90
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	to the second second second	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	Careford States and States and	0.00
Other Costs			0.00	0.00	0.00		0.00
	Food Services					705 70	705 70
	Enterprise					0.00	0.00
	Facilities Acquisition & Construction					0.00	0.00
	Other Outgo					114 174 96	114 174 96
Other	Adult Education Child Development				1. Andrew 3	114,174.00	114,174.00
Funds	Cafeteria Foundation (IColumn 3 +					and the second	
-	CAC, line C51 times CAC, line E)		0.00	0.00	0.00		0.00
	Indirect Cost Transfers to Other Funds		0.00	0.00	0.00		0.00
	(Net of Funds 01, 09, 62, Function 7210)	AND STORE OF MARKEN					
	Object 7350)				0.00		0.00
	Total General Fund and Charter				0.00		0.00
	Schools Funds Expenditures	521,488,93	316 716 53	838 205 46	60 083 07	114,990 45	1 022 070 08
			510,710,55	030,203,40	02,203.7/	114,000,03	1.023.070.08

#### Unaudited Actuals 2019-20 General Fund and Charter Schools Funds Program Cost Report Schedule of Direct Charged Costs (DCC)

21 65409 0000000 Form PCR

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation	Ancillary Services (Functions 4000-	Community Services (Functions 5000- 5000)	General Administration (Functions 7000-	Plant Maintenance and Operations (Functions \$100-	Facilities Rents and Leases	Total
Instructiona Goals	d					ores and over	(rankaton soon)	-577	.,,,,,,	1999, except 7210)	0400)	(Function 8700)	10181
0001	Pre-Kinderparten	0.00	0.00	0.00	0.00								
1110	Dente Et al Trate	0.00	0,00	0.00	0,00	0.00	0.00	0.00		요	0.00	0.00	0.00
1110	Regular Education, K-12	475,380.26	1,528.92	0.00	0.00	1,789.52	0.00	0.00			0.00	0.00	478,698.70
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	0.00	0.00		0,00	0.00	0,00	0,00			0.00	0,00	0.00
3700	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	The state		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	0.00	0.00	0.00	23 874.23	18,916,00	0.00			0.00	0.00	42 700 23
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0,00	42,790.25
Other Coals						0.00	0.00	0.00			0.00	0,00	0.00
State Ovals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0,00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct	Charged Costs	475,380.26	1,528.92	0.00	0.00	25,663.75	18,916.00	0.00	0.00	0.00	0.00	0.00	521,488,93

\* Functions 7100-7199 for goals 8100 and 8500

#### Unaudited Actuals 2019-20 General Fund and Charter Schools Funds Program Cost Report Schedule of Allocated Support Costs (AC)

21 65409 0000000 Form PCR

Goal	Type of Program	Full-Time Equivalents	Classroom Units	Pupils Transported	Total
Instructional Goa	ls				
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	218,502.18	98,214.35	0.00	316,716.53
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	14				
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	í				
	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 S	upport Costs	218,502.18	98,214.35	0.00	316,716.53

Unaudited Actuals
2019 <b>-20</b>
Program Cost Report
Schedule of Central Administration Costs (CAC)

21 65409 0000000 Form PCR

<b>A</b> .	Central Administration Costs in General Fund and Charter Schools Funds	
	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and	
1	9000, Objects 1000-7999)	2,677.76
	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and	
2	9000, Objects 1000-7999)	8,775.00
	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal	
3	0000, Objects 1000-7999)	56,366.21
	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-	
4	1999)	2,165.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	69 983 97
		0,,,05,,71
<b>B</b> .	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	521,488.93
1	Total Allocated Costs (from Form BCB, Column 2, Total)	016 816 80
	Total Anocated Cosis (from Form PCR, Column 2, Total)	316,716.53
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	838.205.46
		000,200110
<b>C.</b>	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	Cateteria (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 Trunds	
3	Total Direct Charged Costs in Other Funds	0.00
D.	Total Direct Charged and Allocated Costs (B3 + C5)	838,205.46
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	8.35%

Nicasio Elementary Marin County

#### Unaudited Actuals 2019-20 General Fund and Charter Schools Funds Program Cost Report Schedule of Other Costs (OC)

21 65409 0000000 Form PCR

Ture of Activity	Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	
Type of Activity	(Function 3700)	(Function 6000)	(Function 8500)	(Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	705.79				705.79
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)				114,174.86	114,174.86
Total Other Costs	705.79	0.00	0.00	114,174,86	114.880.65

UNAUDITED ACTUAL FINANCIAL REPORT:							
To the County Superintendent of Schools:							
2019-20 UNAUDITED ACTUAL FINANCIAL REPOR with Education Code Section 41010 and is hereby ap the school district pursuant to Education Code Section	RT. This report was prepared in accordance oproved and filed by the governing board of on 42100.						
Signed: Clerk/Secretary of the Governing Board (Original signature required)	Date of Meeting: <u>Sep 09, 2020</u>						
To the Superintendent of Public Instruction:							
2019-20 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.							
Signed:	Date:						
County Superintendent/Designee							
(Original signature required)							
For additional information on the unaudited actual report of Education:	ports, please contact:						
Kate Lane	Margie Bonardi						
Name	Name						
Assistant Superintendent Business Services	СВО						
Title	Title						
	415-662-2184						
Telephone	Telephone						
· · · · · · · · · · · · · · · · · · ·	cbo@nicasioschool.org						
E-mail Address	E-mail Address						

#### Unaudited Actuals FINANCIAL REPORTS 2019-20 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	Mahua
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	Value
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school	50.10%
	districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	exempt
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom	
	compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOF Met
	If MOE Not Met, the 2021-22 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	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902 1	00.00
	If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of	\$0.00
	Finance must be notified of increases within 45 days of budget adoption.	
	Adjusted Appropriations Limit	
	Appropriations Subject to Limit	\$900,004.69
	These amounts concept the heard approved Appropriations high and Appropriations Only 11	\$900,004.69
	Limit purplications Subject to	
	Linic pursuant to Government Code Section 7906 and EC 42152.	
ICR	Preliminary Proposed Indirect Cost Rate	8.85%
	Fixed-with-carry-forward indirect cost rate for use in 2021-22, subject to CDE approval.	

SACS2020ALL Financial Reporting Software - 2020.2.0 8/29/2020 8:58:50 AM

21-65409-0000000

#### Unaudited Actuals 2020-21 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.

SACS2020ALL Financial Reporting Software - 2020.2.0 8/29/2020 8:58:24 AM

21-65409-0000000

#### Unaudited Actuals 2019-20 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)
     Informational (If data are not correct, correct the data; if
- Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

#### GENERAL LEDGER CHECKS

#### SUPPLEMENTAL CHECKS

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs to Other General Administration costs is less than 5%. Please review your records and make any necessary corrections. EXCEPTION

Board and Superintendent (Form ICR, Part III, Line B7)

2,677.76

Other General Administration, less portion charged to restricted resources or specific goals (Form ICR, Part III, Line A1) 54,688.21 Ratio is 4.90%

Explanation:Nicasio School District has no budget line for Superintendent services. Due to it's small size, those services are provided by the Marin County Office of Education.

#### 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 TrusteesFrom:Margie Bonardi, Interim CBODate:Sept. 9, 2020Re:Gann Limit Calculation and Resolution

**Objective:** To approve the 2019-20/2020-21 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

**<u>Recommendation</u>**: Staff recommends the approval of the Gann Limit Calculation and Resolution

#### Unaudited Actuals Fiscal Year 2019-20 School District Appropriations Limit Calculations

		2019-20 Calculations		2020-21 Calculations			
	Extracted		Entered Data/	Extracted		Entered Data/	
	Data	Adjustments*	Totals	Data	Adjustments*	Totals	
A. PRIOR YEAR DATA (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)		2018-19 Actual			2019-20 Actual		
FINAL PRIOR YEAR APPROPRIATIONS LIMIT     (Preload/Line D11, PY column)	886,950,25		886,950,25			900 004 69	
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	38.93		38.93			38.04	
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adju	stments to 2018-19		Ac	ljustments to 2019-2	0	
District Lapses, Reorganizations and Other Transfers     Temporary Voter Approved Increases							
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT							
(Lines A3 plus A4 minus A5)			0.00			0.00	
<ol> <li>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)</li> </ol>							
B. CURRENT YEAR GANN ADA	20	019-20 P2 Report		;	2020-21 P2 Estimate		
(2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)							
1. Total K-12 ADA (Form A, Line A6)	38.04		38.04	38.04		38.04	
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)			38.04	ya wiliyati sati	A NY CONTRACT	38.04	
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED		2019-20 Actual		2020-21 Budget			
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	1	1		1			
1. Homeowners' Exemption (Object 8021)	2,986.26		2,986.26	2,978.00		2,978.00	
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00	
Other Subventions/In-Lieu Taxes (Object 8029)     Secured Boll Texes (Object 8041)	673 900 38		673 000 38	0.00		0.00	
5. Unsecured Roll Taxes (Object 8047)	12,797,99		12 797 99	13 495 00		13 495 00	
6. Prior Years' Taxes (Object 8043)	622.16		622.16	622.00		622.00	
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)	202,661.88		202,661.88	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	0.00						
15. Transfers to Charter Schools	0.00		0.00	0.00		0.00	
in Lieu of Property Taxes (Object 8096)			Canel Alternation				
16. TOTAL TAXES AND SUBVENTIONS							
(Lines C1 through C15)	892,968.67	0.00	892,968.67	899,163.00	0.00	899,163.00	
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	
(Lines C16 plus C17)	892,968.67	0.00	892,968.67	899.163.00	0.00	899 163 00	
					0.00	000,100.00	

#### Unaudited Actuals Fiscal Year 2019-20 School District Appropriations Limit Calculations

	2019-20 2020-21 Calculations Calculations					
	Extracted	A.17.	Entered Data/	Extracted		Entered Data/
	Data	Adjustments-	lotais	Data	Adjustments*	Totals
19. Medicare (Enter federally mandated amounts only from objs.						
3301 & 3302; do not include negotiated amounts)			7,312.32			5,799.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act 21. Unreimbursed Court Mandated Desegregation						
22. Other Unfunded Court-ordered or Federal Mandates					and the second second	
23. TOTAL EXCLUSIONS (Lines C19 through C22)	inen in des alles		7,312.32			5,799.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	47,371.00		47,371.00	43,008.00		43,008.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019) 26. TOTAL STATE AID RECEIVED	0.00		0.00	0.00		0.00
(Lines C24 plus C25)	47,371.00	0.00	47,371.00	43,008.00	0.00	43,008.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	1,105,455.34		1,105,455.34	1,087,382.00		1,087,382.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	10,615.89		10,615.89	5,000.00		5,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS PREI MINARY APPROPRIATIONS LIMIT		2019-20 Actual		2020-21 Budget		
1. Revised Prior Year Program Limit (Lines A1 plus A6)	in week straight	NAMES OF COMPANY	886,950.25			900,004.69
2. Inflation Adjustment		P. Contesting and all	1.0385			1.0373
<ol> <li>Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)</li> </ol>			0.9771			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			900,004.69			933,574.86
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			892,968.67			899,163.00
<ol> <li>Preliminary State Aid Calculation</li> <li>Minimum State Aid in Local Limit (Greater of</li> </ol>						
\$120 times Line B3 or \$2,400; but not greater	1.211 67 11.211 (A.		1.		的复数法律管理	
than Line C26 or less than zero)			4,564.80			4,564.80
(Lesser of Line C26 or Lines D4 minus D5 plus C23;			18			
but not less than zero)			14,348.34			40,210.86
c. Preliminary State Aid in Local Limit			14 349 34			10.010.00
7. Local Revenues in Proceeds of Taxes			14,040.04			40,210.86
a. Interest Counting in Local Limit (Line C28 divided by	and the second se	Service and the service of the servi				
<ul> <li>[Lines C27 minus C28] times (Lines D5 plus D6c])</li> <li>b. Total Local Proceeds of Taxes (Lines D5 plus D7a)</li> </ul>		900 - 10 - 20 - 20	8,797.62			4,339.38
8. State Aid in Proceeds of Taxes (Greater of Line D6a,			001,100.20			503,502.30
or Lines D4 minus D7b plus C23; but not greater			5 550 TO		and a star with	
9. Total Appropriations Subject to the Limit		· · · · · · · · · · · · · · · · · · ·	5,550.72			35,871.48
a. Local Revenues (Line D7b)			901,766.29			
<ul> <li>State Subventions (Line D8)</li> <li>Less: Excluded Appropriations (Line C23)</li> </ul>			5,550.72			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT			1,312.32			Stre Losiev
(Lines D9a plus D9b minus D9c)			900,004.69			

#### Unaudited Actuals Fiscal Year 2019-20 School District Appropriations Limit Calculations

10. Adjustments to the Limit Per	Extracted Data					2020-21 Calculations			
10. Adjustments to the Limit Per	1993 - 1993 - 1993 - 1993 - 1993 - 1993 - 1993 - 1993 - 1993 - 1993 - 1993 - 1993 - 1993 - 1993 - 1993 - 1993 -	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals			
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			0.00						
Sacramento, CA 95814									
SUMMARY 11. Adjusted Appropriations Limit (Lines D4 plus D10)		2019-20 Actual	900,004.69		2020-21 Budget	933,574.86			
12. Appropriations Subject to the Limit (Line D9d)			900,004.69						
Margaret Bonardi		415-664-2184							
Gann Contact Person		Contact Phone Numb	er						

# Nicasio School District

Since 1862

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

To:Nicasio School District Board of TrusteesFrom:Margie Bonardi, Interim CBODate:Sept. 9, 2020Re:Gann Limit Calculation and Resolution

1

**Objective:** To approve the 2019-20/2020-21 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

**<u>Recommendation</u>**: Staff recommends the approval of the Gann Limit Calculation and Resolution

### NICASIO SCHOOL DISTRICT Nicasio, California

(Education Code Section 60119)

### Resolution 2020-21 #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 2019-20 fiscal year and a projected Gann Limit for the 2020-21 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 2019-20 and 2020-21 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 2019-20 and 2020-21 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: \_\_\_\_\_

G:\Board\Board AGENDAS & MINUTES\BOARD DOCS 2020-21\Resolutions\Resolution 2020-21 #1 Gann Limit.doc

#### Nicasio Elementary Marin County

3

#### Unaudited Actuals Fiscal Year 2019-20 School District Appropriations Limit Calculations

21 65409 0000000 Form GANN

	2019-20 Calculations			2020-21 Calculations		
	Extracted		Entered Data/	Extracted		Entered Data/
	Data	Adjustments*	Totals	Data	Adjustments*	Totals
A. PRIOR YEAR DATA		2018-19 Actual			2019-20 Actual	
(2018-19 Actual Appropriations Limit and Gann ADA						
are from district's prior year Gann data reported to the CDE)					to the loss of	
1. FINAL PRIOR YEAR APPROPRIATIONS CHART						
(Preload/Line D11_PY column)	996 050 25		000 000 00			
2. PRIOR YEAR GANN ADA (Preload/Line B3 PY colump)	39.02		886,950.25			900,004.69
	30.93		38.93			38.04
ADJUSTMENTS TO PRIOR YEAR LIMIT	Ad	lustments to 2018-	19		liveten onto in 1940.	
<ol><li>District Lapses, Reorganizations and Other Transfers</li></ol>		The second second			Juannenita to 2013-	20
4. Temporary Voter Approved Increases				South Deale		
5. Less: Lapses of Voter Approved Increases						
5. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT						
(Lines A3 plus A4 minus A5)			0.00			0.00
7 AD ILISTMENTS TO PRIOR VEND ADA						
(Only for district langes, representations and						
other transfers, and only if adjustments to the						
appropriations limit are entered in Line A3 above)					State of the second	
		at the authors do a second		parameter parameter		
B. CURRENT YEAR GANN ADA		2019-20 P2 Report		-	020 24 D2 East-	
(2019-20 data should tie to Principal Apportionment	we dillor				JUZU-ZI PZ ESUMAIO	
Software Attendance reports and include ADA for charter schools						
reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	38.04		38,04	38.04		28.04
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
<ol><li>TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)</li></ol>			38.04		A SAME STORE AND	38.04
C CURRENT VEAR LOCAL PRODUCTION OF THE VERSION		500		Canada and Canada and Canada		00.04
AID RECEIVED		2019-20 Actual			2020-21 Budget	
TAXES AND SUBVENTIONS (Funds 01 09 and 62)		1		1		
1. Homeowners' Exemption (Object 8021)	2 986 26		2.096.06	0.070.00		
2. Timber Yield Tax (Object 8022)	2,000.20		2,900.20	2,978.00		2,978.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	673,900,38		673 900 38	680 475 00		0.00
5. Unsecured Roll Taxes (Object 8042)	12,797.99		12,797,99	13 495 00		680,475.00
<ol><li>Prior Years' Taxes (Object 8043)</li></ol>	622.16	NAME OF TAXABLE PARTY OF TAXABLE PARTY.	622.16	622.00		13,495.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		022.00
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 Dedausterment Fronts and a second						
12. Parcel Tavas (Object 9621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Toxos only)	202,001.88		202,661.88	201,593.00		201,593.00
14. Penalties and Int. from Delinguent Non-I CEE	0.00		0.00	0.00		0.00
Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00			
15. Transfers to Charter Schools	0.00		0.00	0.00		0.00
in Lieu of Property Taxes (Object 8096)		20.12.5.2.5	Constant and the			
16. TOTAL TAXES AND SUBVENTIONS						
(Lines C1 through C15)	892,968.67	0.00	892 968 67	899 163 00	0.00	000 400 00
	,			000,100,00	0.00	899,163.00
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
10. IUTAL LUGAL PROCEEDS OF TAXES				· · · · · · · · · · · · · · · · · · ·		0.00
(Lines CTO plus C17)	892,968.67	0.00	892,968.67	899,163.00	0.00	899,163.00

# Nicasio School District

Since 1862

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

To:Nicasio School District Board of TrusteesFrom:Margie Bonardi, Interim CBODate:Sept. 9, 2020Re:2020-21 Consolidated Application

**Objective:** Approve the 2020-21 Consolidated Application for qualified Federally funded programs.

**Background:** The Consolidated Application is used by the California Department of Education to distribute categorical funds from various state and federal funds (e.g. Title II, Title III, Title V) to school districts. Annually, in May, each local educational agency (LEA) submits the spring release of the application to document participation in these programs and provide assurances that the LEA will comply with the legal requirement of each program. Program entitlements are determined by formulas contained in the laws that created the programs.

Funding Source/Cost: General Fund Restricted Revenue / Cost: TBD

**Recommendation:** Staff recommends approval of the 2020-21 Consolidated Application.

Nicasio (21 65409 000000)

#### **Consolidated Application**

Status: Certified Saved by: margie bonardi Date: 8/12/2020 2:55 PM

#### 2020-21 Nonprofit Private School Consultation

The local educational agency shall provide, on an equitable basis, special education services or other benefits to address the needs of eligible children and staff enrolled in nonprofit private elementary and secondary schools under the programs listed below.

#### CDE Program Contact:

Sylvia Hanna, Federal Programs and Reporting Office, <u>shanna@cde.ca.gov</u>, 916-319-0948 Rina DeRose, Federal Programs and Reporting Office, <u>RDerose@cde.ca.gov</u>, 916-323-0472

In accordance with the Every Student Succeeds Act (ESSA) sections 1117 and 8501, a local educational agency shall consult annually with appropriate private school officials and both shall have the goal of reaching agreement on how to provide equitable and effective programs for eligible private school children, teachers, and families. This applies to programs under Title I, Part A; Title I, Part C; Title II, Part A; Title IV, Part A; Title IV, Part B; and section 4631, with regard to the Project School Emergency Response to Violence Program (Project SERV).

The enrollment numbers are reported under penalty of perjury by each private school on its annual Private School Affidavit. The information in the Private School Affidavit is not verified, and the California Department of Education takes no position as to its accuracy. It is expected that districts engaged in private school consultation verify the accuracy of student enrollment data and the tax exempt status if it is being used for the purpose of providing equitable services.

#### Private School's Believed Results of Consultation Allowable Codes

Y1: meaningful consultation occurred

Y2: timely and meaningful consultation did not occur

Y3: the program design is not equitable with respect to eligible private school children

Y4: timely and meaningful consultation did not occur and the program design is not equitable with respect to eligible private school children

Add non-attendance area school(s)

The local educational agency is electing to add nonprofit private schools outside of the district's attendance area.

No

\*\*\*Warning\*\*\*

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Report Date:8/12/2020

Page 1 of 2

Nicasio (21 65409 0000000)

#### **Consolidated Application**

Status: Certified Saved by: margie bonardi Date: 8/12/2020 2:55 PM

#### 2020-21 Nonprofit Private School Consultation

The local educational agency shall provide, on an equitable basis, special education services or other benefits to address the needs of eligible children and staff enrolled in nonprofit private elementary and secondary schools under the programs listed below.

1	School Name	School Code	Enroliment	Consultation	Was	Signed	<b>Consultation Code</b>	School	Added
				Occurred	Consultation	Written			
					Agreement Met	Affirmation on			
					-	File			

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Report Date:8/12/2020

Page 2 of 2

Nicasio (21 65409 0000000)

Status: Certified Saved by: margie bonardi Date: 8/5/2020 8:37 AM

### 2020-21 Certification of Assurances

Submission of Certification of Assurances is required every fiscal year. A complete list of legal and program assurances for the fiscal year can be found at https://www.cde.ca.gov/fg/aa/co/ca20assurancestoc.asp.

#### **CDE Program Contact:**

Consolidated Application Support Desk, Education Data Office, conappsupport@cde.ca.gov, 916-319-0297

### **Consolidated Application Certification Statement**

I hereby certify that all of the applicable state and federal rules and regulations will be observed by this applicant; that to the best of my knowledge the information contained in this application is correct and complete; and I agree to participate in the monitoring process regarding the use of these funds according to the standards and criteria set forth by the California Department of Education Federal Program Monitoring (FPM) Office. Legal assurances for all programs are accepted as the basic legal condition for the operation of selected projects and programs and copies of assurances are retained on site. I certify that we accept all assurances except for those for which a waiver has been obtained or requested. A copy of all waivers or requests is on file. I certify that actual ink signatures for this form are on file.

Authorized Representative's Full Name	Margaret Bonardi
Authorized Representative's Signature	
Authorized Representative's Title	СВО
Authorized Representative's Signature Date	08/05/2020

Nicasio (21 65409 000000)

Status: Certified Saved by: margie bonardi Date: 8/12/2020 2:55 PM

### 2020-21 Protected Prayer Certification

Every Student Succeeds Act (ESSA) Section 8524 specifies federal requirements regarding constitutionally protected prayer in public elementary and secondary schools. This form meets the annual requirement and provides written certification.

#### **CDE Program Contact:**

Franco Rozic, Title I Monitoring and Support Office, frozic@cde.ca.gov, 916-319-0269

### **Protected Prayer Certification Statement**

The local educational agency (LEA) hereby assures and certifies to the California State Board of Education that the LEA has no policy that prevents, or otherwise denies participation in, constitutionally protected prayer in public schools as set forth in the "Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools."

The LEA hereby assures that this page has been printed and contains an ink signature. The ink signature copy shall be made available to the California Department of Education upon request or as part of an audit, a compliance review, or a complaint investigation.

The authorized representative agrees to the above statement	Yes
Authorized Representative's Full Name	Barbara Snekkevik
Authorized Representative's Title	Principal
Authorized Representative's Signature Date	08/03/2020
Comment	PRINCIPAL WILL RETURN TO WORK ON AUGUST 3, 2020
If the LEA is not able to certify at this time, then an explanation must be provided in the Comment field. (Maximum 500 characters)	

Nicasio (21 65409 000000)

### 2020-21 LCAP Federal Addendum Certification

#### CDE Program Contact:

Local Agency Systems Support Office, LCFF@cde.ca.gov, 916-323-5233

### **Initial Application**

To receive initial funding under the Every Student Succeeds Act (ESSA), a local educational agency (LEA) must have a plan approved by the State Educational Agency on file with the State. Within California, LEAs that apply for ESSA funds for the first time are required to complete the Local Control and Accountability Plan (LCAP), the LCAP Federal Addendum Template (Addendum), and the Consolidated Application (ConApp). The LCAP, in conjunction with the Addendum and the ConApp, serve to meet the requirements of the ESSA LEA Plan.

In order to initially apply for funds, the LEA must certify that the current LCAP has been approved by the local governing board or governing body of the LEA. As part of this certification, the LEA agrees to submit the LCAP Federal Addendum, that has been approved by the local governing board or governing body of the LEA, to the California Department of Education (CDE) and acknowledges that the LEA agrees to work with the CDE to ensure that the Addendum addresses all required provisions of the ESSA programs for which they are applying for federal education funds.

### **Returning Application**

If the LEA certified a prior year LCAP Federal Addendum Certification data collection form in the Consolidated Application and Reporting System, then the LEA may use in this form the same original approval or adoption date used in the prior year form.

County Office of Education (COE) / District	06/19/2019
For a COE, enter the original approval date as the day the CDE approved the current LCAP. For a district, enter the original approval date as the day the COE approved the current LCAP	
Direct Funded Charter	
Enter the adoption date of the current LCAP	
Authorized Representative's Full Name	Barbara Snekkevik
Authorized Representative's Title	Principal

### 2020-21 Application for Funding

#### CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, conappsupport@cde.ca.gov, 916-319-0297

### **Local Governing Board Approval**

The local educational agency (LEA) is required to review and receive approval of their Application for Funding selections with their local governing board.

Date of approval by local governing board	08/25/2020

### **District English Learner Advisory Committee Review**

Per Title 5 of the California Code of Regulations Section 11308, if your LEA has more than 50 English learners, then the LEA must establish a District English Learner Advisory Committee (DELAC) which shall review and advise on the development of the application for funding programs that serve English learners.

DELAC representative's full name	
(non-LEA employee)	
DELAC review date	
Meeting minutes web address	
Please enter the web address of DELAC review meeting minutes (format http://SomeWebsiteName.xxx). If a web address is not available, then the LEA must keep the minutes on file which indicate that the application was reviewed by the committee.	
DELAC comment	Nicasio does not have more 50 English Learners
If an advisory committee refused to review the application, or if DELAC review is not applicable, enter a comment. (Maximum 500 characters)	

### **Application for Categorical Programs**

To receive specific categorical funds for a school year, the LEA must apply for the funds by selecting Yes below. Only the categorical funds that the LEA is eligible to receive are displayed.

Title I, Part A (Basic Grant)	No
ESSA Sec. 1111et seq. SACS 3010	
Title II, Part A (Supporting Effective Instruction)	Yes
ESEA Sec. 2104 SACS 4035	
Title III English Learner	Yes
ESEA Sec. 3102 SACS 4203	
Title III Immigrant	No
ESEA Sec. 3102 SACS 4201	

#### \*\*\*Warning\*\*\*

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Status: Certified Saved by: margie bonardi Date: 8/12/2020 2:55 PM

## 2020-21 Application for Funding

#### CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, conappsupport@cde.ca.gov, 916-319-0297

Title IV, Part A (Student and School Support)	No
ESSA Sec. 4101 SACS 4127	
Title V, Part B Subpart 1 Small, Rural School Achievement Grant	Yes
ESSA Sec. 5211 SACS 5810	
Program Record/Award Number	S358A193134
If participating, then provide the required code	
Title V, Part B Subpart 1 Alternative Uses of Funds Authority Participation	No

Nicasio (21 65409 000000)

Status: Certified Saved by: margie bonardi Date: 8/12/2020 2:55 PM

### 2020-21 Title III English Learner Student Program Subgrant Budget

The purpose of this form is to provide a proposed budget for 2020-21 English learner (EL) Student Program Subgrant funds only per the Title III English Learner Students Program requirements (ESSA, Sections 3114, 3115, & 3116).

#### **CDE Program Contact:**

Geoffrey Ndirangu, Language Policy and Leadership Office, gndirang@cde.ca.gov, 916-323-5831

### **Estimated Allocation Calculation**

Estimated English learner per student allocation	\$114.40
Estimated English learner student count	13
Estimated English learner student program allocation	\$1,487

### Note: \$10,000 minimum program eligibility criteria

If the local educational agency's estimated English learner student program allocation is less than \$10,000, then it does not meet the minimum program eligibility criteria for direct funding status and requires further action. To receive instructions regarding the consortium application process, please go to the California Department of Education Title III EL Consortium Details web page at https://www.cde.ca.gov/sp/el/t3/elconsortium.asp.

### Budget

Professional development activities	\$0
Program and other authorized activities	\$0
English Proficiency and Academic Achievement	\$0
Parent, family, and community engagement	\$1,487
Direct administrative costs	\$0
(Amount cannot exceed 2% of the estimated English learner student program allocation)	
Indirect costs	\$0
(LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	
Total budget	\$1,487

Nicasio (21 65409 000000)

### **Consolidated Application**

Status: Certified Saved by: margie bonardi Date: 8/12/2020 2:55 PM

### 2020-21 Substitute System for Time Accounting

This certification may be used by auditors and by California Department of Education oversight personnel when conducting audits and sub-recipient monitoring of the substitute time-and-effort system. Approval is automatically granted when the local educational agency (LEA) submits and certifies this data collection.

#### **CDE Program Contact:**

Arturo Ambriz, Fiscal Oversight and Support Office, AAmbriz@cde.ca.gov, 916-323-0765

The LEA certifies that only eligible employees will participate in the substitute system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate.

Detailed information on documenting salaries and wages, including both substitute systems of time accounting, are described in Procedure 905 of the California School Accounting Manual posted on the web at https://www.cde.ca.gov/fg/ac/sa/.

2020-21 Request for authorization	No
LEA certifies that the following is a full disclosure of any known deficiencies with the substitute system or known challenges with implementing the system	
(Maximum 500 characters)	

\*\*\*Warning\*\*\*
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other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a
violation of both state and federal law.
Page -

#7d.

# Nicasio School District

Since 1862

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

To:Nicasio School District Board of TrusteesFrom:Margie Bonardi, Interim CBODate:Sept. 9, 2020Re:Parcel Tax Expenditure Report -

**Objective:** Information Item: Parcel Tax comparison report of actual expenditures from 2008-09 to the present, 2019-20.

<u>Background</u>: 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

#### Nicasio School District

#### Historical Report of Parcel Taxes

#### 2019-20 2015-16 2016-17 2017-18 2018-19 2012-2013 2013-2014 2014-2015 2009-2010 2010-2011 2011-2012 2008-2009 Actuals 189,815 \$ 196,132 \$ 202,662 135,876 \$ 140,888 \$ 145,642 \$ 150,553 \$ 153,250 181,787 \$ 185,467 \$ Parcel Taxes Ś 130,875 \$ 131,415 \$ -17550 -60000 -80000 -75000 -17550 Transfer to support Special Ed 164,237 \$ 167,917 \$ 129,815 \$ 116,132 \$ 127,662 140,888 145,642 \$ 150,553 \$ 153,250 \$ 131,415 \$ 135,876 \$ \$ **Total Revenues** \$ 130,875 \$ 91,271 \$ 105.984 124,090 \$ 134,183 \$ 86,937 \$ 106,710 \$ **Certificated Teachers** Ś 78.681 S 84,421 \$ 79,436 \$ 83.645 \$ 89,538 Ś 107,714 \$ 12,277 6,512 6,392 2,312 8,832 4,484 Instructional Aide 29,308 29,426 8,476 -..... 28,319 32,744 30,616 25,987 19,690 21,286 23,417 24,188 28,094 18,859 17,233 Benefits 18,364 2000 661 Materials and Supplies 500 500 500 250 ... ..... -630 1,549 1,551 1,678 630 2,054 676 672 666 666 660 646 Parcel Tax Administration Fee 25,918 32,493 21,053 **Contracted Business Services** 25,387 -162,907 128,824 147,515 \$ 129,830 \$ 137,961 152,844 \$ 148,924 \$ \$ Ś 133,882 Ś 131,704 \$ 139,251 \$ 148,717 \$ Total Expenditures Ś 128,407 \$ Excess (Deficit) of Revenues to 4,326 1330 39093 \$ (17,700) \$ (13,698) \$ (10,299) (2,291)2,468 (2, 467)4,172 1.637 (3,075)Expenditures 444 4770 6100 \$ 45,193 \$ 27,493 \$ 13,795 2,468 1 4,173 5,810 2,735 Beginning Fund Balance -45,193 \$ 27,493 \$ 13,795 \$ 3,496 4,173 \$ 5,810 \$ 2,735 \$ 444 \$ 4,770 \$ 6,100 \$ 2,468 \$ 1 \$ **Ending Fund Balance** Ś

The District's Parcel Tax 'Measure B' was approved by the voters on June 3, 2008 effective July 1, 2008. The above report represents

a full accounting of the measure's proceeds to date and the budget for the 2014-15 school year. The Parcel Tax expires on June 30, 2016.

#### 9/9/2020

#### Nicasio School District 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 Per the tax billing system report on parcel taxes dated 8/6/15, 315 parcels will be billed @ \$573.46 each for total \$180,639.90 Budget at 99% of total due

153,251	178,834	184,197	189,723
	17%	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 estim	nated actuals			(2,700)	

# Parcels -budget/rate	315.00	
Total parcels	366.00	
Total exemptions	51.00	

	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 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 20%	188,875 3%	194,542 3%	
	2014	l-15			
	Dec-14	Apr-15	Jun-15	Total	
Actual	84,288	61,300	6,130	151,718	
Budget	155,951	155,951	155, <del>9</del> 51	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 estin	nated actual	S		(2,700)	
# Parcels -budget/rate	323.00				
Total parcels	366.00				
Total exemptions	43.00				
	2013	8-14			
	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 Historical Report of Parcel Taxes

	20	08-2009	20	009-2010	20	010-2011	20	)11-2012	20	)12-2013	
	Actuals			Actuals		Actuals		Actuals		Actuals	
Parcel Taxes	\$	130,875	\$	131,415	\$	135,876	\$	140,888	\$	145,642	
Transfer to support Special Ed											
Total Revenues	\$	130,875	\$	131,415	\$	135,876	\$	140,888	\$	145,642	
Certificated Teachers	Ş	78,681	Ş	84,421	Ş	79,436	Ş	83,645	Ş	89,538	
Instructional Aide		29,308		29,426		8,476		8,832		4,484	
Benefits		18,364		18,859		17,233		19,690		21,286	
Materials and Supplies		-		500		500		500		250	
Parcel Tax Administration Fee		2,054		676		672		666		666	
Contracted Business Services		-		-		25,387		25,918		32,493	
Total Expenditures	\$	128,407	\$	133,882	\$	131,704	\$	139,251	\$	148,717	
Excess (Deficit) of Revenues											
to Expenditures		2,468		(2,467)		4,172		1,637		(3,075)	
Beginning Fund Balance		-		2,468		1		4,173		5,810	
Ending Fund Balance	\$	2,468	\$	1	\$	4,173	\$	5,810	\$	2,735	

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

The Parcel Tax budget was re-aligned in 2014-15 in the course of developing the District's first Local Con The base instructional program and all necessary operational and administrative support costs are charge general operating fund as part of this re-alignment and the Parcel Taxes are now budgeted exclusively to instructional staff. General purpose funding affords a student teacher ratio of 25:1 and with an average base program therefore funds 2 full time certificated teachers. Parcel taxes afford an additional 1.4 full t teachers, bringing the student teacher ratio down to 15:1.

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9/5/2018
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20	013-2014	20	014-2015	2015-16	1	2016-17	1	2017-18	2	2018-19	2	2019-20
·	Actuals		Actuals	Actuals		Actuals		Actuals		Actuals		Actuals
\$	150,553	\$	153,250	181,787	\$	185,467	\$	189,815	\$	196,132	\$	202,662
				-17550		-17550		-60000		-80000		-75000
\$	150,553	\$	153,250	\$ 164,237	\$	167,917	\$	129,815	\$	116,132	\$	127,662
\$	107,714	\$	124,090	\$ 134,183	\$	86,937	\$	106,710	\$	91,271	\$	105,984
	-		-			12,277		6,512		6,392		2,311
	23,417		24,188	28,094		28,319		32,744		30,616		25,987
	-		-			661						2000
	660		646	630		630		1,549		1,551		1,678
	21,053		-									
\$	152,844	\$	148,924	\$ 162,907	\$	128,824	\$	147,515	\$	129,830	\$	137,960
	(2,291)		4,326	1330		39093	\$	(17,700)	\$	(13,698)	\$	(10,298)
	2,735		444	4770		6100	\$	45,193	\$	27,493	\$	13,795
\$	444	\$	4,770	\$ 6,100	\$	45,193	\$	27,493	\$	13,795	\$	3,497

The above report represents rcel Tax expires on June 30, 2016.

Itrol and Accountability Plan ged to the District's unrestricted o supporting certificated enrollment of 50 students, the time equivalent certificated

#### NICASIO SCHOOL DISTRICT

Analysis of Budget for parcel tax renewal

	ACTUAL	BUDGET	ADOPTION 2	014-15
	2013-14	2014-15	2015-16	2016-17
LCFF Sources	637,824	644,914	650,482	656,365
Federal Revenues	15,991	22,162	22,162	22,162
Other State Revenues	25,242	18,847	9,603	9,603
Local Revenues	241,765	238,298	243,536	250,024
Total Revenues	920,822	924,221	925,783	938,154
Certificated	405,219	322,071	329,859	337,653
Classified	118,496	144,663	148,006	150,884
Benefits	102,861	118,908	125,735	134,147
Supplies	42,335	42,580	32,185	32,185
Services	253,223	214,588	222,838	222,838
Capital Outlay	4,227	-	-	-
Transfers to agencies	68,918	95,793	95,598	95,598
Total Expenditures	995,279	938,603	954,221	973,305
Net Change	(74,457)	(14,382)	(28,438)	(35,152)
Beginning Fund Balance	555,075	480,618	466,236	437,798
Ending Fund Balance	480,618	466,236	437,798	402,646
Components of Ending Fund Balance:				
Restricted	21,705	4,161	3,494	3,494
Economic Uncertainty	64,000	64,000	64,000	64,000
Board reserve for uncertainty	135,219	135,219	135,219	135,219
Board reserve for special education	25,000	45,000	45,000	45,000
	245,924	248,380	247,713	247,713
Undesignated/Unappropriated	234,694	217,856	190,085	154,933
Economic Uncertainty - state required	6%	7%	7%	7%
Board reserve for uncertainty	14%	14%	14%	14%
Board reserve for special education	3%	5%	5%	5%
Undesignated/Unappropriated	24%	23%	20%	16%
Total reserves available for uncertainty	46%	49%	46%	41%

The District is defict spending with this budget projection at a rate of approximately 3% of total annual expenditures in 2015-16 and 3.6% in 2016-17. With an unappropriated fund balance of 16% at Y3, the district can sustain this budget for four or five years beyond the projection before the fund balance is reduced to the reserves for economic uncertainty and special education of ~\$250,000 or 26% of exp.

The budget presented is the District's budget adoption with the beginning fund balance in 2014-15 updated for final balances carried forward from 2013-14. The budget was based on secured property taxes increasing by 3.2% in 2014-15 over 2013-14. The two subsequent years of the budget assume property taxes increase by 1% annually. Should actual increases exceed these estimates deficit spending will decrease. From a base of \$590,000 in 2014-15 a 1% increase is approximately \$5,900.

The parcel tax has been budgeted to generate \$156,000 in the 2014-15 year budget with a 4% annual increase. The funds are expended entirely on teacher salaries - currently funding the upper grades 1.4 FTE teachers. The general unrestricted fund (property taxes) supports the standard staffing ratio of 25 students to one teacher which translates into 2 FTE for Nicasio's 50 students. The Nicasio Foundation supports the staffing necessary to provide an enriched curriculum and federal funds are utilized for classroom aides.

In summary, property taxes (listed as 'LCFFSources') support the standard staffing ratio of 25:1

Property taxes also fund most of the costs associated with special education and all support and governance costs including custodial and maintenance, technology, school site administration, and district administration.

Federal revenues are used to support classroom aides and a learning center to support students and teachers in multi-grade classrooms.

State revenues are devoted to classroom materials unless provided for a specific purpose. The 2014-15 budget includes approximately \$7,000 of Common Core funding. The 2013-14 budget also included Proposition 39 Energy funds of \$30,000.

Parcel taxes (listed as 'Local revenues') allow the district to maintain a low student ratio (15:1) Foundation support (included in 'Local revenues') allows the district to provide an enriched curriculum

A projected budget for the parcel tax remaining as is with the existing 4% inflation factor funding 1.4 FTE teachers is as follows:

PARCEL TAX BUDGET;	ACTUAL	BUDGET ADOPTION 2014-15		
	2013-14	2014-15	2015-16	2016-17
Parcel tax receipts	150,553	155,951	162,189	168,677
Certificated salaries	107,714	125,571	127,915	130,220
Benefits	23,416	29,185	31,527	33,938
Services	21,713	1,195	2,747	4,519
Total expenditures	152,843	155,951	162,189	168,677

If the District wanted to increase the parcel tax to eliminate the projected future deficit of ~\$30,000 /yr in the unrestricted general fund it would require an increase to the base parcel tax rate of approximately 20% - increasing the per parcel rate from the current rate of \$475 to \$570.

Should the board wish to consider increasing the parcel tax we would need to identify what part of the budget the increase would fund. The big unknown in the district's budget is special education. I would therefore recommend that if an increase is warranted, it should support the special education budget which is currently projected to require almost \$110,000 in support from the general unrestricted fund as shown below.

SPECIAL EDUCATION BUDGET:	ACTUAL	<b>BUDGET ADOPTION 2014-15</b>			
	2013-14	2014-15	2015-16	2016-17	
Federal revenues (AB602)	1,415	1,472	1,472	1,472	
AB602 Fiscal Allocation plan	30,841	28,663	28,663	28,663	
Contributions from unrestricted general fund	125,647	109,755	109,755	109,755	
Total revenues	157,903	139,890	139,890	139,890	
Classified salaries and benefits	233				
Supplies	563	165	165	165	
Speech & Language (preschool)	7,826	2,190	2,190	2,190	
Psychologist	10,078	8,720	8,720	8,720	
Consortium Director	10,07 <del>9</del>	12,400	12,400	12,400	
Student transport	32,444	29,100	29,100	29,100	
Non public school placement	27,762	-	-	-	
Special Day Class & related services	29,364	28,934	28,934	28,934	
Resource Specialist services (RSP)	27,870	35,842	35,842	35,842	
Speech services for RSP	11,684	22,539	22,539	22,539	
Total expenditures	157,903	139,890	139,890	139,890	

# Nicasio School District

Since 1862

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

To:Nicasio School District Board of TrusteesFrom:Margie Bonardi, Interim CBODate:Sept. 9, 2020Re:Education Protection Account (EPA) Expenditure Report 2019-20

**Objective:** To approve the expeniture report for EPA for the 2019-20 fiscal year.

### **Background:**

In November 2012, California voters initially approved Proposition 30, a temporary sales and income tax. Funds were earmarked for educational purposes. The Board of Trustees approves the actual expenditures of these funds based on the attached report for 2018-19. No administrative costs are allowed to be covered by these funds. Once approved, this report will be posted to the district's website.

### Funding Source/Cost:

Funding is part of the unrestricted general fund, the district's operating fund. Actual expenditures were \$ 3,284.93. Carryover funding is \$ 5,423.39 which will be budgeted towards expenditures in 2020-21.

#### **Recommendation:**

Approve the EPA expenditure report for 2019-20.
#### Actual Expenditures through: June 30, 2020 For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	926.32
Revenue Limit Sources	8010-8099	7,782.00
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		8,708.32
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	3,284.93
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	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		3,284.93
BALANCE (Total Available minus Total Expenditures and Other Finance	cing Uses)	5,423.39



# 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

### 2020-2021 Contract Services Agreement Nicasio School District

This Marin County Office of Education agrees to provide the following services during Fiscal Year 2020-2021 to the Nicasio School District:

Services	<b>Contract Days</b>	<b>Contract</b> Amount	
Psychologist	15	\$14,249.80	
Nurse	3.2	\$1,782.06	

The contract amount is based on the 2020-2021 composite daily rates. The composite daily rate for certificated staff is calculated by totaling base 2020-2021 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 2020-2021 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.

Barbon Energin

**District Superintendent /Designee** 

Marin County Superintendent of Schools

June 16, 2020

Date

Date

### Nicasio School District Annual Calendar for 2020-21

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	M	Т	W	Th	F	Davs		
AUGUST	3	4	5	6	7		8/17	Staff Professional Dev. Day (No Classes)
	10	11	12	13	14		8/18	Staff Professional Dev. Day (No Classes)
	0 17	0 18		¥ 20	21		8/10	Teacher Mork Day (No Classes)
	24	25	2	20	21		8/20	
	24	2.5	20	21	20	0	0/20	
	51					<u> </u>		
SEPTEMBER	0	1	2	3	4			
	0 7	8	9	··· 10	11		9/7	Labor Day Holiday (No School)
	14	15	16	17	18		9/10	BACK-TO-SCHOOL NIGHT
	21	22	23	24	25			
	28	29	30			21		
OCTOBER				1	2		10/2	Mid-Trimester
	5	6	7	8	9			
	12	13	14	15	16			
	19	20	21	22	23			
	26	20	21	22	20	22		
	20	21	20	25	50			
NOVEMBER	2	3	4	5	6			
	9	10	Q 11	12			11/11	Veteran's Day Holiday (No School)
	16	17	18	19	20		11/13	End of 1st Trimester
	23	24	25	O 26	27		11/23-11/27	Thanksgiving Holiday & Recess (No School)
	30					15		
DECEMBER		1	2	→ 3	4		12/2-12/3	Parent & Teacher Conferences
	7	8	9	10	11		12/17	WINTER HOLIDAY PROGRAM
	14	15	16	(17)	18		12/1/	
	21	72	10	20	0 25	1.4	12/21 1/1	Winter Perers (No School)
	21	26	20	24	0 23	14	12/21-1/1	
JANUARY	~ 28	29	30	31	0 1		1/4	Teacher Work Day (No Classes)
	$\Delta 4$	5	6	7	8		1/5	Students Return to School
	11	12	13	14	15		1/15	Mid-Trimester
	O 18	19	20	21	22		1/18	Martin Luther King Jr. Holiday (No School)
	25	26	27	28	29	18		
FEBRUARY	1	2	3	4	5			
	8	9	10	11	12			
	0 15	16	17	18	19		2/15-2/19	Mid-Winter Recess (No School)
	22	23	2/	25	26	15	2/13-2/13	
MADOU	1	2.5	24	25	20	1.5	2/5	
WARCH		2	3	4	5		3/5	End of 2nd Trimester
		9	10	11	12		3/8	Staff Professional Dev. Day (No Classes)
	15	16	17	18	19			
	22	23	24	25	26			
	29	30	31			22		
APRIL				C 1	2		4/1	OPEN HOUSE (6pm)
	5	6	7	8	9			
	12	13	14	15	16		4/5-4/9	Spring Recess (No School)
	19	20	21	22	23		4/23	Mid-Trimester
	26	20	28	29	30	17	-125	Wid-Trimester
NANY	20	£./	20	25		1/		
IVIAT	3	4	5	6	/		5/4-5/6	State Testing Grades 3-8
	10	11	12	13	14		5/11-5/13	State Lesting Grades 3-8
	17	18	19	20	21			
	24	25	26	27	28			
	O 31					20	5/31	Memorial Day Holiday (No School)
JUNE		1	2	3	4			
	7	8	9	10	$\land$ 11		6/10	GRADUATION
	14	15	16	17	18		6/11	Teacher Work Day (No Classes) OR * School Closure Makeup Day
	21	22	23	24	25	8	0, 11	*if needed
		No School			Total	100	Student Dave	i i i i i i i i i i i i i i i i i i i
	0	Local hali	، مامیر (سم ماد		Total	100	Student Days	
	X	Legal noliday (no classes) Total		190	Certificated	eacher work Days		
	4	Teacher work day (no classes)				3 Staff Profes	sional Development Days	
		Staff Deve	elopment	day (no clas	ses)		3 Teacher Wo	ork Days
	2	Parent/Te	eacher con	ferences				
		School-W	ide Event					
		State Test	ing (CAAS	PP/CAST)				